

# IAC 01.02. Variance analysis

Process: [Product Costing](#)

Responsibility area: [Internal Control Monitor](#)

## Risk

FRA justifies the usage of manual costing vs a reference list validated by plant manager and GCCO, controls inventory revaluation and analyzes variances

## Process description

Variances of production costs are analyzed monthly to ensure inventory valuation and cost of sales accuracy

## Control description

FRA:

1. WP2 description:
  1. compares list of manual costing vs result of ZWOCO50 transaction
  2. analyzes product costing variances month over month and checks that there were no blocking errors (CK40N reports)
  3. analyses variances (actual vs target) with the variable & fixed cost split (ZWPP\_MCKOST or IMEP BW reports)
    - ZWOCO050 file with comments
    - CK40N checklist + CK40N analysis template
2. PF2 description:
  - 1 . Analysis of material cost variances Month N vs Month N-1 above 10K Materiality (ZZM\_MAT\_VAL\_COMP report) r ZWPP\_MCKOST or IMEP BW reports) with comments

## Scope

WP2 & PF2

## Frequency

D10

## Control owner

[Finance Responsible Assigned \(FRA\)](#)

## References

**Error rendering  
macro  
'contentbylabel'**

parameters should  
not be empty

## Content by label

There is no content with the specified labels

## Control evidences

[IAC 01.02 Monthly variance analysis, CCR, manual costing.xls](#)

[IAC 01.02 template PF2.xlsx](#)

## Guideline

**Error: You are trying to view a page which does not yet have a published version available and you do not have permission to view draft versions.**

**STEP 1**

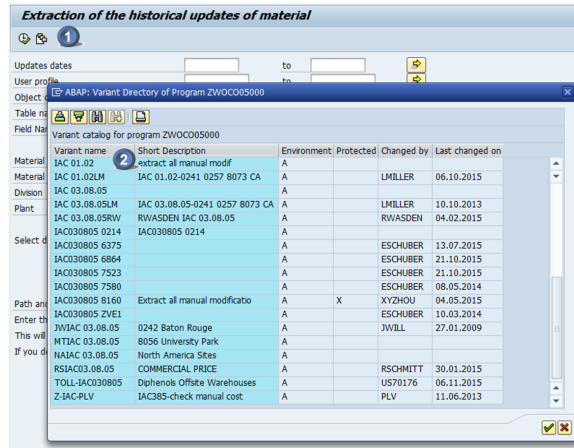
Start the transaction **ZWOCO050**

Select the **Layout**

1. Select Layout by clicking on



2. Click on **IAC 01.02**

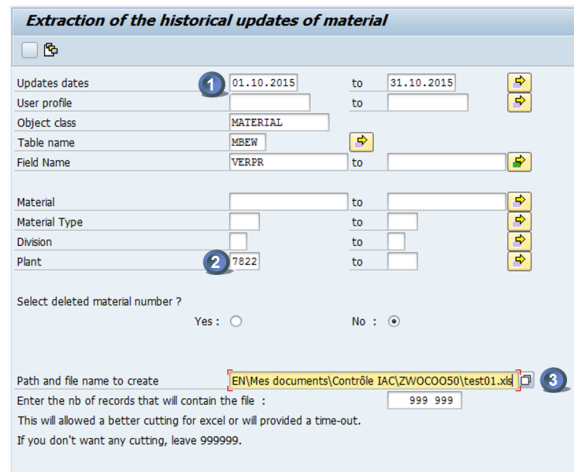


**STEP 2**

1. enter the period
2. enter a plant or a list of plants
3. click on to enter the path & the file name

**Confirm 4 tables codes in "Field Name"**

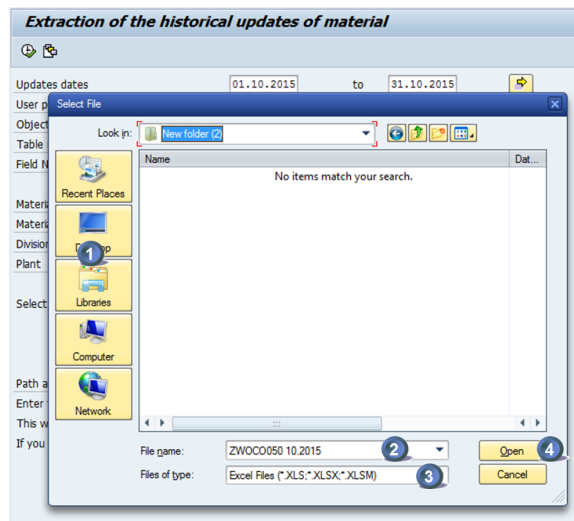
VERPR	BEPH1
BWPRH	VJBWH



**STEP 3**

Upload the file in excel

1. choose the folder where you want to save the file
2. enter the file name
3. Select "Excel files" in files of type



STEP 4

Execute



It may result in a long runtime

**Extraction of the historical updates of material**

Updates dates: 01.10.2015 to 31.10.2015

User profile: to

Object class: MATERIAL

Table name: MBEW

Field Name: VERPR to

Material: to

Material Type: to

Division: to

Plant: 7522 to

Select deleted material number ?  
Yes :  No :

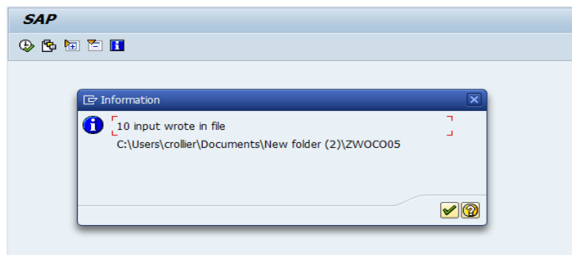
Path and file name to create: C:\Users\crolier\Documents\New folder (2)\ZWOCO050

Enter the nb of records that will contain the file : 999 999

This will allowed a better cutting for excel or will provided a time-out.  
If you don't want any cutting, leave 999999.

STEP 5

There is an information message that informs that inputs were written in the file



STEP 7

The report was saved in excel

Each line of the file has to be justified with the following reason code :

1. Co-product /Sold waste /Recycled material
2. Integrated FIFO
3. Wrong Material file purchase info
4. Erroneous reception
5. Other (detailed explanation to be provided)

Save the file

Example

Material 64569 Blocs exutoire vrac was modified on July, 2nd

The old value was 550 € / T, the new value is 650 € / T

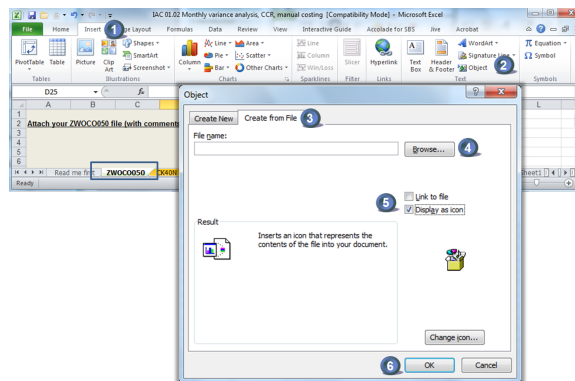
This material is a waste, that's the reason why it has a commercial price. The reason code that corresponds to this modification is the first one : 1-Co-product /Sold waste/Recycled material.

Material nb	Description	Material type	Plant	Table name	Field code	Field name	update date	Old value	New value
64569	BLOCS EXUTOIRE VRA	WASTE	7522	MBEW	VERPR	Unitation price based on commercial law level 1	02/07/2008	550.00	650.00

STEP 8

Insert the file ZWOCO050 in the file IAC 01.02 of the month

1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



Workflow history

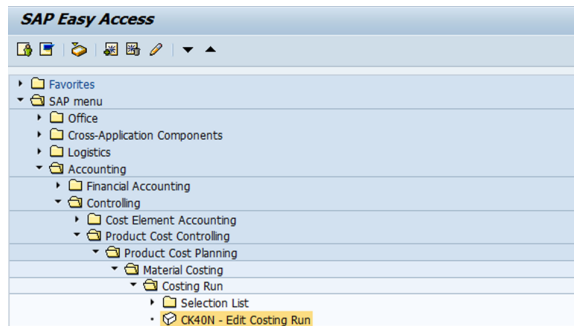
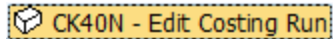
This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Sept 23, 2025	Actor	Type	Activity	Version
Published	ALVES, Sofia	Edit	updated the page at 1:05 pm	
Jun 13, 2016				
	Sylvain Michel Alexandre Pingont	State	changed state to <b>Published</b> at 2:02 pm (Space Initialization)	v14
Draft	Sylvain Michel Alexandre Pingont	State	gave <i>Approvers</i> approval at 2:02 pm	
		State	changed state to <b>Draft</b> at 2:02 pm	v14
From Nov 19, 2015 to Mar 18, 2016				
	Alexandra Lepercq , MARTINS, Pedro and ROLLIER, Charlotte	Edit	multiple updates from Alexandra Lepercq , MARTINS, Pedro and ROLLIER, Charlotte	
	ROLLIER, Charlotte	Edit	created the page at 11:50 pm	

**STEP 1**

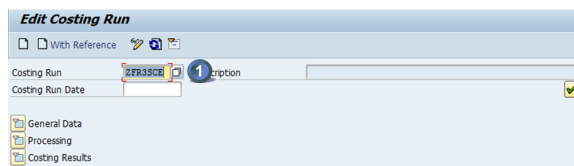
Start the transaction using the menu path or transaction code CK40N

Double-click



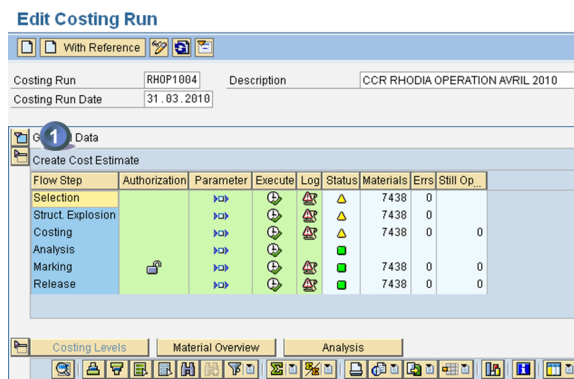
**STEP 2**

1. enter the costing run of the month and



**STEP 3**

1. Expand



STEP 4




**i** All error messages must be cleared

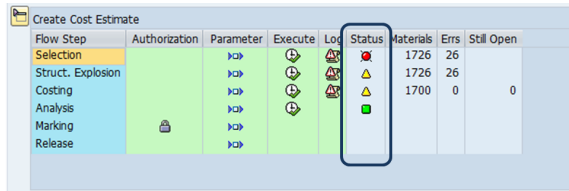
When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

Note: Sometimes, despite not having any error, some materials remain in column "Still Open". This is related with a technical issue linked to the mixed-costing materials. In order to correct the display table it's necessary to execute transaction CKSU.

STEP 1

WP1 + PF1


When there are error  or warning  messages, you must click on  to analyse and clear them

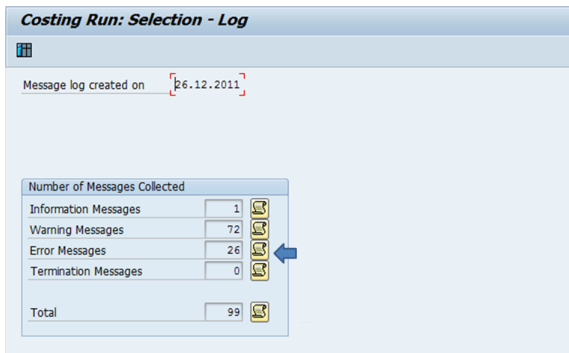


Flow Step	Authorization	Parameter	Execute	Log	Status	Materials	Errs	Still Open
Selection						1726	26	
Struct. Explosion						1726	26	
Costing						1700	0	0
Analysis								
Marking								
Release								

STEP 2

WP1 + PF1

Click on  to have the list of messages





Message log created on 26.12.2011



Number of Messages Collected	
Information Messages	1
Warning Messages	72
Error Messages	26
Termination Messages	0
<b>Total</b>	<b>99</b>


STEP 3

WP1 + PF1

1 - Type of message

  **E** Error messages, must be cleared

  **W** Warning messages, must be analysed and cleared as much as possible

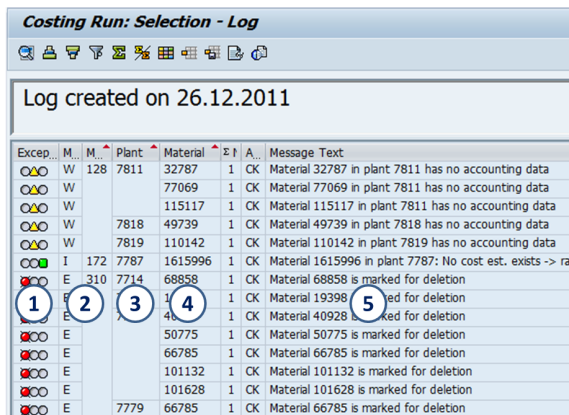
 **I** Information messages

2 - Message code

3 - Plant code

4 - Material code

5 - Message description



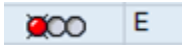
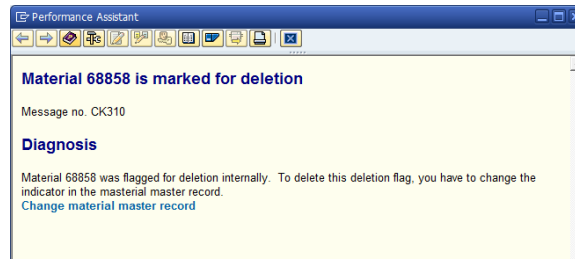
Log created on 26.12.2011

Excep...	M...	M...	Plant	Material	Σ	A...	Message Text
	W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data
	W			77069	1	CK	Material 77069 in plant 7811 has no accounting data
	W			115117	1	CK	Material 115117 in plant 7811 has no accounting data
	W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data
	W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data
	I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...
	E	310	7714	68858	1	CK	Material 68858 is marked for deletion
	E			19398	1	CK	Material 19398 is marked for deletion
	E			40928	1	CK	Material 40928 is marked for deletion
	E			50775	1	CK	Material 50775 is marked for deletion
	E			66785	1	CK	Material 66785 is marked for deletion
	E			101132	1	CK	Material 101132 is marked for deletion
	E			101628	1	CK	Material 101628 is marked for deletion
	E		7779	66785	1	CK	Material 66785 is marked for deletion

STEP 4

WP1 + PF1

You can double-click on a message to have a more detailed description of the issue



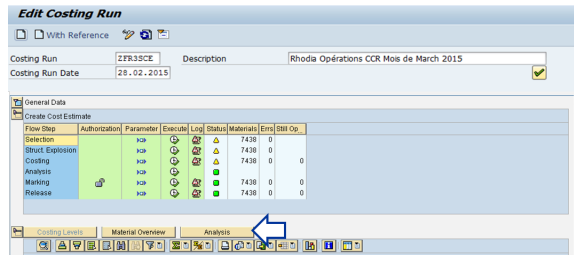
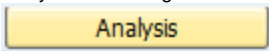
- CK060 - Object was not costed
- CK249 - Cost component split for material not saved
- CK310 - Material is marked for deletion
- CK380 - No valid source of supply could be found
- CK468 - No price could be determined for subcontracting
- CK023 - No control record for Activity type CHEF/X332900700/ZZANO2 in version 000 / 2017 activity planning/qty planning
- CK354 - Material XXXX in plant YYY has material status Z4 : Material deleted
- CK430 - Missing formula in work center xxxxx
- CK862 - Material XXX in plant XXX does not contain any segment for in-house production



- CK053 - Deletion indicator set in material - plant
- CK054 - Deletion indicator set in material - valuation area
- CK080 - Material plant : BOM not active
- CK082 - Material plant: no suitable BOM found
- CK128 - Material in plant has no accounting data.
- CK382 - Material does not exist in withdrawal plant
- CK858 - No suitable or valid production version

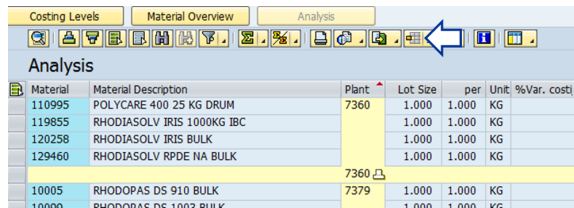
STEP 5

When errors are corrected and warning messages checked, costing analysis can begin. Click on



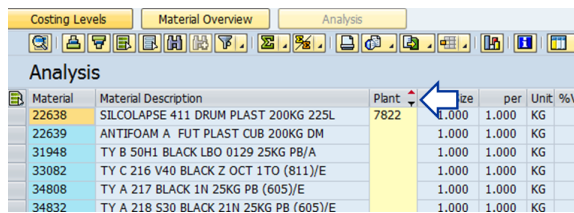
**STEP 6**

Select the variant. In this example, we are using the variant /IAC0102



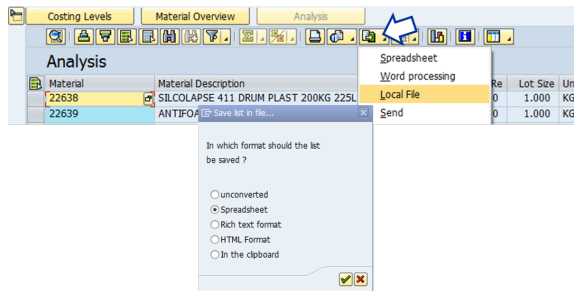
**STEP 7**

Filter the plant you are responsible for



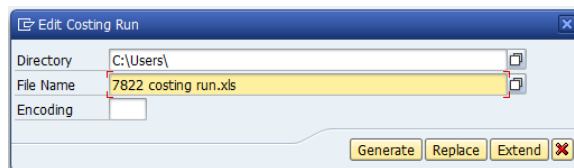
**STEP 8**

Save in excel : local file => spreadsheet



**STEP 9**

Enter the directory & the file name and generate the file



**STEP 10**

**i** All variances above a defined threshold must be commented. The threshold is defined by the FRA :

- Unit cost variance %
- Inventory revaluation value.

If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

**Open the file**

If:

- the unit variation is > 10% (or local threshold)
- or Anticipated reval is > 50 kEUR (or local threshold),

a deeper analysis is requested

Unit variation (%) (b-a) / a	Reval (b-a) x I	Inventory I	Costing M a	Costing M+1 b	Costing variation b - a
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Material	Material description	Plnt	Lot Size	per	BU	%Var costingM	Anticip reval	TotalStock	Val MatM	Costing Re	Var costingM
60444	TY A 250F NOIR 21N 25KG SP (605)E	7822	1000	1000	KG	18,23		0	1 990,48	2 353,40	362,92
60447	TY A 250F NOIR 21N XXXX	7822	1000	1000	KG	-0,99		0	1 941,18	1 922,04	-19,14
6044	MM B38 C RIVET SAC 25 KG	7822	1000	1000	KG	-2,83	-36,34	107	7 695,66	7 468,91	-227,65
60701	TY A 225F NATUREL 25KG SP (605)E	7822	1000	1000	KG	-0,97	-128,05	6 500	2 029,13	2 009,43	-19,7
60858	MM B60 C CANULE SAC 25 KG	7822	1000	1000	KG	-3,54	-76,15	428,2	3 019,53	4 841,73	-1 822,20
61076	TY SX 11 BL NATUREL 25KG SP (605)E	7822	1000	1000	KG			9 181,40	2 609,26	2 360,00	249,26
61078	TY SX 16 BL NATUREL OCT 110 CPB (811)E	7822	1000	1000	KG			14 693,29	736,75	795,75	-69,00
61118	CAPROLACTAME 60% VSAC	7822	1000	1000	KG			0	5 157,50	3 422,12	-1 735,38
64158	MM B38 C CALICHE SAC 25 KG	7822	1000	1000	KG	-33,65	31,68	61	4 826,89	5 346,46	-519,57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG	19,76	110,24	488,737	6 642,91	8 083,94	1 441,03
64236	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG	21,69	704,28	488,737	6 642,91	8 083,94	1 441,03
64248	ON YDE ZINC QUALITE NEIGE 365,5 25KG SAC	7822	1000	1000	KG	112,41	159,31	65,624	2 159,92	4 587,65	2 427,73

Validate the main variances in % & in value

In this example, the costing of the following materials 60444, 64151, 64158, 64235, 64248 have to be checked and validated

as the variance is above 10% or/and the revaluation above 50 k€

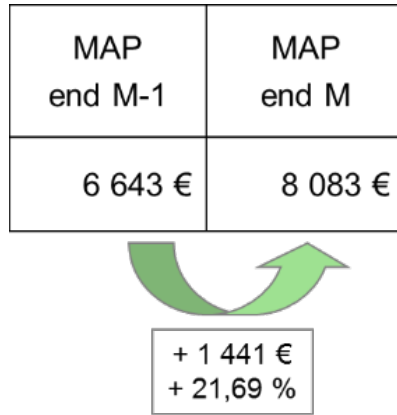
Material	Material description	Plnt	Lot Size	per	BU	%Var costingM	Anticip reval	TotalStock	Val MatM	Costing Re	Var costingM
60444	TY A 250F NOIR 21N 25KG SP (605)E	7822	1000	1000	KG	18,23	> 10 %	0	1 990,48	2 353,40	362,92
60447	TY A 250F NOIR 21N XXXX	7822	1000	1000	KG	-0,99	> 10 %	0	1 941,18	1 922,04	-19,14
6044	MM B38 C RIVET SAC 25 KG	7822	1000	1000	KG	-2,83	-36,34	107	7 695,66	7 468,91	-227,65
60701	TY A 225F NATUREL 25KG SP (605)E	7822	1000	1000	KG	-0,97	-128,05	6 500	2 029,13	2 009,43	-19,7
60858	MM B60 C CANULE SAC 25 KG	7822	1000	1000	KG	-3,54	-76,15	428,2	3 019,53	4 841,73	-1 822,20
61076	TY SX 11 BL NATUREL 25KG SP (605)E	7822	1000	1000	KG			9 181,40	2 609,26	2 360,00	249,26
61078	TY SX 16 BL NATUREL OCT 110 CPB (811)E	7822	1000	1000	KG			14 693,29	736,75	795,75	-69,00
61118	CAPROLACTAME 60% VSAC	7822	1000	1000	KG			0	5 157,50	3 422,12	-1 735,38
64158	MM B38 C CALICHE SAC 25 KG	7822	1000	1000	KG	-33,65	31,68	61	4 826,89	5 346,46	-519,57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG	19,76	> 10 %	488,737	6 642,91	8 083,94	1 441,03
64236	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1000	1000	KG	21,69	> 10 %	488,737	6 642,91	8 083,94	1 441,03
64248	ON YDE ZINC QUALITE NEIGE 365,5 25KG SAC	7822	1000	1000	KG	112,41	> 10 %	65,624	2 159,92	4 587,65	2 427,73

**STEP 1**

Ex : 64235 BASE DE NIGROSINE /SOLVANT NOIR 7 FUT

The MAP increased from 6 643 € to 8 083 €

- We have to validate the MAP (Moving Average Price) by checking purchase orders of the month.
- It can also help to check the purchase variance of this material (KE30) to define where does the increase come from.



**STEP 2**

Display purchase orders with the transaction **ME2M**

Enter

- the material code & the plant
- the period

**Purchasing Documents for Material**

Material: 64235 to [ ]

Plant: 7822 to [ ]

Purchasing organization: [ ] to [ ]

Scope of list: BEST

Selection parameters: [ ] to [ ]

Document type: [ ] to [ ]

Purchasing group: [ ] to [ ]

Item category: [ ] to [ ]

Account assignment category: [ ] to [ ]

Delivery date: 01.03.2010 to 31.03.2010

**STEP 3**

There is one purchase order to check.

=> Double-click on it

PO	Type	Vendor	Name	BGp	Order Date
4501142	PO	NB 53552	IMCD FRANCE SAS	FKR	17.03.2010
0001	Item	64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451	
	Material	7822	FR59		
	Order Qty	80	KG	16,55	EUR
	Net Price	0	KG	0,00	EUR
	Mat. Group	0	KG	0,00	EUR
	per Un	0	KG	0,00	EUR
00020	Item	64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451	
	Material	7822	FR59		
	Order Qty	20	KG	16,55	EUR
	Net Price	0	KG	0,00	EUR
	Mat. Group	0	KG	0,00	EUR
	per Un	0	KG	0,00	EUR

In march, the purchase price is 16,55 € / KG

**Standard PO 4501142662 Created by Chan-Moly OEUR**

Document Overview On | Print Preview | Messages | Personal Setting

Standard PO: 4501142662 | Vendor: 53552 BMD FRANCE SAS | Doc. date: 17.03.2010

Item	Material	Short Text	PO Quantity	Deliv. Date	Net Price	Cur	Per	Matl Group	PR
10	64235	BASE DE NIGROSINE/SO...	80 KG	23.03.2010	16,55 EUR	1		KG CHEM PROD_ZFR	
20	64235	BASE DE NIGROSINE/SO...	20 KG	06.04.2010	16,55 EUR	1		KG CHEM PROD_ZFR	

Material Data: [10] 64235, BASE DE NIGROSINE/SOLVANT

Sh. Text	MvT	Posting Date	Material Document	Item	Entry Date	E Quantity	Time of Entry	Reference	E Amount	Cur	PR
GR		101 22.03.2010	S007814821	1	22.03.2010	80	13:30:44	111558	1 324,00	EUR	
Tr./Ev. Goods receipt						80			1 324,00	EUR	
IR-L		25.03.2010	S106826979	1	25.03.2010	80	10:24:22	111558	1 324,00	EUR	
Tr./Ev. Invoice receipt						80			1 324,00	EUR	

It corresponds to the price invoiced

= 1 324 € / 80 kg

= 16,55 € / kg

At the end of M-1, the MAP was 6,64 € / kg. As the purchase price of M is 16,55 € / kg, it is normal that the MAP increases in M.



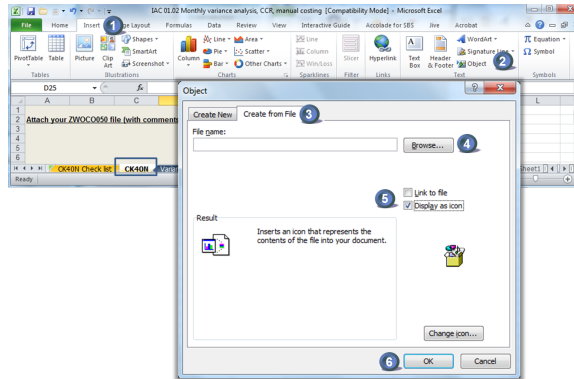
If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:

- Ask to correct the purchase order,
- If the MAP is still not correct => use the field Commercial 1 in view accounting 2 to correct it manually,
- Prepare a documentation for control IAC 01.02

**STEP 11**

When the analysis is completed, insert the file with your comments in the file IAC 01.02 of the month (sheet "CK40N").

1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



Once the CK40N analysis was completed, fill the checklist to confirm that all tasks have been properly performed

1. enter your site, name, date & period
2. enter the status of the task
3. when a task has not been performed, it is compulsory to comment
4. integrated FIFO is only applicable in limited cases

Site	FRA's name	Date	Period

**Standard Cost Calculation Check-List / FRA IAC 01.02**

N°	Control description	Done ?		Comments (compulsory for No and N/A)	Control Evidence (optional)
		Yes	N/A		
1	<b>Messages analysis</b>				
1a	Errors messages in CK40N are checked and corrected (red squares)	No			
1b	Warning messages are analysed (yellow triangles)	Yes			
2	<b>Excel analysis : all variances above threshold are analyzed *</b>	Yes			
3	<b>If applicable, valid legal entity integrated FIFO is used</b>	N/A			
4	<b>Control evidences are posted in the IAC eroom</b>				
4a	Excel file with variance analysis & comments	Yes			
4b	Check-list	Yes			



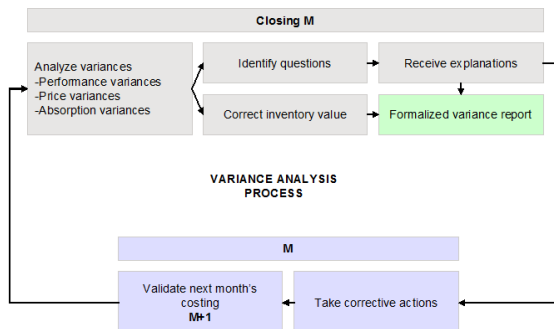
The variance is the difference between the expected standard cost and the actual cost incurred. Variance analysis involves breaking down the total variance to explain how much of it is caused by usage of resources being different from the standard and how much of it is caused by the price of resources being different from the standard.

Each site controller has the responsibility to analyze each month the variance and to explain this variance in order to :

- Understand the reasons
- Initiate corrective actions
- If needed adjust the inventory value and change the semi-standard way of calculation, depending on the origin of the variance.

This process of analysis, whatever the result be a change of costing or not, must be formalized, and archived as a justification of records based on following sheets :

Variance Template / Perf. analysis / Revaluation / CC variance / IAC 01.09



Open the sheet "Variance Template"

**STEP 1**

Step 1: Open the file.

Choose the authorization scope and the period / fiscal year

SCOPE : SCO

BW File on

[BW - IMEP - WP2 Variance Analysis](#)

**STEP 2**

Control that the report BW = KE30:  
 Total column P = D05  
 Total column Q = E05  
 Total column R = F05

**STEP 3**

List the products that generate the main variances

Total		
128581	FENTAMINE MADHT BULK(CN)	101,523 CNY
128201	FENTACARE DHT21 I 75 BULK	109,349 CNY
128428	FENTACARE EAPB BULK(CN)	145,125 CNY
128568	FENTAMINE DMAPA CRUDE BULK(CN)	170,968 CNY
128192	FENTACARE DHT21 E 75 BULK	201,829 CNY
124051	FENTAMINE DMA1270 BULK	204,609 CNY
128620	JAGUAR C 14 S BULK(CN)	224,074 CNY
128541	FENTAMINE DMA1270D BULK(CN)	246,764 CNY
128567	FENTAMINE DMAPA BULK(CN)	354,980 CNY
128278	INT NITRIL HT BULK(CN)	618,017 CNY
<b>TOTAL</b>		<b>2,377,238 CNY</b>

**STEP 4**

**Explain the main variances**

**a. structure:** Production version change / Raw material / Recycling / Others

How to read this variance ?

- Material 53789 TY A 218 V30 BLACK 34NG XXXX was produced with a different production version than the one used for the costing
- In the production version (B332) used for the costing, it is forecasted to produce one batch in 18,239 hours. But this material was produced in 17,90 h on an other production line.

It creates the following variance on process order :

Order	Mat	Material description	Origin	Actual Qty	Tgt Qty	SCE	Item UM	FC Var	DEP Var	Prov	Pr.V
2084855	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 CNP	17,900	0,000	H		3 620,24	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 MANHO	17,900	0,000	H		2 665,67	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 AMO	0,000	18,239	H		0,00	385,40	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 CNP	0,000	18,239	H		3 719,52	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 MANHO	0,000	18,239	H		2 805,63	0,00	B332	A413
2084855				53,700	54,717	H		239,24	8,57		

	Actual hours	Standard hourly rate 7822-1133	Actual costs	Std hours	Standard hourly rate 7822-1141	Standard costs	Variances
MANHO	17,90	148,92	2 665,67	18,24	153,83	2 805,63	-139,96
CNP	17,90	202,25	3 620,24	18,24	203,93	3 719,52	-98,28
<b>E05 FC ProcessO Var</b>			<b>6 285,91</b>			<b>6 525,15</b>	<b>-239,24</b>
AMO	17,90	21,05	376,83	18,24	21,13	385,40	-8,57
<b>F05 DEP ProcessO Var</b>			<b>376,83</b>			<b>385,40</b>	<b>-8,57</b>

**b. yield:** RM consumption is higher or lower than std quantity

How to read this variance ?

- The actual time (96 h) to produce material 64712 PA 66 MOLTEN POLYMER is higher than the standard time (84,261h)
- It creates the following variance on process order :

Order	Mat	Material description	Origin	Origin Description	Actual Qty	Tgt Qty	Item	FC Var	DEP Var	Prov	Pr.V
2080930	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	ATY 2006/7822-1304/AMO	96,000	84,261	H	0,00	284,50	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	ATY 2006/7822-1304/CNP	96,000	84,261	H	1 866,32	0,00	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	ATY 2006/7822-1304/MANHO	96,000	84,261	H	497,75	0,00	PC41	PC41
2080930					288,000	252,783	H	2 164,07	284,50		

	Actual hours	Standard hourly rate 7822-1304	Actual costs	Std hours	Standard hourly rate 7822-1304	Standard costs	Variances
MANHO	96,00	42,45	4 075,63	84,26	42,45	3 576,73	498,90
CNP	96,00	141,95	13 626,91	84,26	141,95	11 960,60	1 666,32
<b>E05 FC ProcessO Var</b>			<b>17 702,54</b>			<b>15 537,32</b>	<b>2 164,62</b>
AMO	96,00	22,55	2 164,84	84,26	22,55	1 900,12	264,72
<b>F05 DEP ProcessO Var</b>			<b>2 164,84</b>			<b>1 900,12</b>	<b>264,72</b>

**c. purchased vs produced:** material is purchased instead of produced or vice & versa

How to read this variance ?

- Material 63324 is supposed to be produced but it was purchased
- As it is purchased, the production cost = 100 % CP while in the costing the production cost is split into CP / CNP / AMO

Order	Mat	Material description	Origin	Origin Description	Actual Qty	Tgt Qty	Item	FC Var	DEP Var
2084538	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	63324	SB 27 AE 1 F (EX 27/A-00 MS) N	8 000	8 000	KG	2 863,94	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050003	CARTON TOP 1121*1121*190	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050009	CARTON BOTTOM FOR CRATE 1	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050012	BELT REP FOR CARTON 1085X	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050019	CARTON SIDE EXT 1101X1101X	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1050023	PE SACK 2000X3300 200µ	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	1060594	WOOD PALLET CP8 1140X1140	0	0	8,960- PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	62575	SB 27 AE 1 F (ex 27/A-00 MS)	0	0	8 000- KG	8 836,34	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E						0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1008 UELEC	ATY 2006/7822-1008/UELEC	0	0	0,256- MWH	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 AMO	ATY 2006/7822-1180/AMO	0,000	0	5,336- H	0,00	59,65
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 CNP	ATY 2006/7822-1180/CNP	0,000	0	5,336- H	155,15	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	7822-1180 MANHO	ATY 2006/7822-1180/MANHO	0,000	0	5,336- H	0,34	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)/E	SETLEMENT	SETLEMENT				0,00	0,00
2084538					0,000	16,008	H	6 127,89	59,65

**d. subcontractor:** Material is produced by a subcontractor instead of an internal production

How to read this variance ?

- Same principle as the previous variance
- When a material is produced by a subcontractor instead of an internal production

**e. others:** to be commented

**STEP 5**

Fill in those information in « variance template » tab

	YTD	Comments	Action
<b>D00 VC Variable Cost</b>			
<b>Others (D01+D55+D60+D70+D80)</b>			
<b>Std VC + Others</b>			
<b>1. Perf variance (D05)</b>			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
<b>2. Variance / CC (D45)</b>			
a. utilities			
b. subcontractor			
c. others			
<b>3. Revaluation (D50+D52)</b>			
<b>4. Purchase variance (D47)</b>			
<b>VC on MP Sales</b>			

**STEP 6**

When there are recurring performance variances, they can be listed in the sheet "Perf. analysis"

**Performance variance analysis**

<b>a1. Structure: Recurring cases of production line change</b> Please describe for your site
<b>a2. Structure: Recurring cases of switch between Raw material / Recycling</b> Please describe for your site
<b>b. Yield: Productivity variance</b> Standard analysis based on ZWPP40A
<b>c. Purchased vs produced: Material purchased instead of produced</b> Please describe for your site
<b>d. Subcontractor variance</b> Please describe for your site
<b>e. Others</b> Please describe for your site

**STEP 1**

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

**Run Profitability Report: Initial Screen**

Report	Description
Report	
▶ ZZZ-IFRS00	IFRS Periods
▶ ZZZ-IFRS01	Per operation type
▶ ZZZ-IFRS02	Variance Others
▶ ZZZ-IFRS03	Quarter/Year
▶ ZZZ-IFRS04	Month/Year
▶ ZZZ-IFRS05	Do not use anymore
▶ ZZZ-IFRS07	P&L Production variance New
▶ ZZZ-SOLAUD	L2015 - Audit
▶ ZZZ-SOLV00	IFRS Periods/Year
▶ <b>ZZZ-SOLV01</b>	<b>Per operation type</b>
▶ ZZZ-SOLV04	Month/Year
▶ ZZZ-SOLVFC	L2015 - Income Statement
▶ ZZZ-SOLVFCMI	L2015 - Income Statement / M

**Enter**

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

**Selection: Per operation type**

Attributes

Report selections

Reporting Currency: 10  
 Fiscal year: 2015  
 From period: 10  
 To period: 10  
 Company Code: 6526  
 Plant: 8160 to [ ]  
 Customer: [ ]  
 Product: [ ]  
 Division: [ ]  
 Distr. Channel: [ ]  
 Trading Partner: [ ]  
 Enterprise: [ ] to [ ]  
 Product line 00: [ ]  
 Iecra: [ ] to [ ]  
 From Profit Center: [ ]  
 To Profit Center: [ ]

Output type

Graphical report output  
 Classic drilldown report  
 Object list (more than one lead column)

**STEP 2**

To have the detail of the value field D45 VC CC Variance => click on the amount, right click and select "Line items" or click F9

Z12-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type 2 2013 1

Company Code 6526 Rhodia Feixiang Spec

Navigation: [ ]  
 Distances: [ ]  
 Product: [ ]  
 Division: [ ]  
 Distr. Channel: [ ]

Pal. Lines	SD	FI	on	Order	cl	Cost. Center			
Total standard VC	84,558,871.08		0.00		0.00		0.00	4,012.85	84,562,883.93
D01 VC Busy V&Z	0.00		0.00		0.00		0.00	0.00	0.00
D05 VC Processo Var	0.00		0.00		2,483,315.84		0.00	0.00	2,483,315.84
D45 VC CC Variance	0.00		1,430.46		0.00		927,363.18	0.00	929,501.84
D17 CP Exp T030	0.00		1,007,399.41		0.00		0.00	0.00	1,007,399.41
D80 VC PC Reval. Var	0.00		13,940,406.08		0.00		0.00	0.00	13,940,406.08
D62 CP Rev.OCR T030	0.00		10,658,044.14		0.00		0.00	0.00	10,658,044.14
D55 VC Free 1	0.00		0.00		0.00		0.00	0.00	0.00
D40 VC Free 2	0.00		0.00		0.00		0.00	0.00	0.00
D70 Neutral.VC/marg	0.00		0.00		0.00		0.00	0.00	0.00
D50 Ac margin	0.00		0.00		0.00		0.00	0.00	0.00
VC Variance	0.00		2,273,323.87		2,483,315.84		927,363.18	0.00	1,137,355.15
VC on MP Sales	84,558,871.08		2,273,323.87		2,483,315.84		927,363.18	4,012.85	85,700,239.08

Adapt report width: Enter  
 Help: F1  
 Choose: F2  
 Back: F3  
 Possible Entries: F4  
 Report parameters: F5  
 3D graphic column: F7  
 3D graphic: F8  
 Line items: F9  
 Save/Definition: Ctrl+S  
 Cancel: F12  
 Exit: Shift+F4

**STEP 3**

Use the lay out /D45 CC VAR to have the variance by cost center

Display Actual Line Items: List

Choose layout: [ ]

Layout setting: All

Layout	Layout description
/D45 CC VAR	D45 CC variance analysis
/DS7/G25	lines DS7 and G25 DS7
/DIPH SG&A	
/FO1	FO1
/FC DEP	
/FC DEPPERIO	Period fixed cost and depreciation
/FIPA	All FIPA lines
/GMDATA	Data por Gross Margin
/GOLDEN TAX	golden tax

Currency	Sender cost center	D45 VC CC Variance
CNY	6526-9201	2,39-
CNY	8160-1050	578 119,71
CNY	8160-1051	282 321,47
CNY	8160-1052	9 204,15-
CNY	8160-1053	127 524,10
CNY	8160-1054	7 515,07-
CNY	8160-1055	441 620,78-
CNY	8160-1056	10 999,99
CNY	8160-7000	28 483,77
CNY	8160-7008	466 330,78
CNY	8160-7040	74 889,90
CNY		1 110 327,33

**STEP 4**

To have the detail of the cost centers, you can use the transaction S\_ALR\_87013611

Enter :

1. the controlling area
2. the period
3. the list of cost centers you want to analyse

**Cost Centers: Actual/Plan/Variance: Selection**

Data Source...

Selection values

Controlling Area	2026	1
Fiscal Year	2015	
From Period	10	2
To Period	10	
Plan Version	0	

Selection groups

Cost Center Group			
Or value(s)	8160-1050	to	
Cost Element Group			
Or value(s)		to	

**STEP 5**

Double click on the amount you want to analyse

Cost Centers: Actual/Plan/Variance Date: 25.11.2015 Page: 2 / 2

Column: 1 / 2

Cost Center/Group: 8160-7000 Purchase Costs Var  
 Person responsible: 50014824  
 Reporting period: 10 to 10 2015

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98150890 VC FREIGHT ON RM	28 483,77		28 483,77	
* Debit	28 483,77		28 483,77	
99429900 PA-AS CP	28 483,77-		28 483,77-	
* Credit	28 483,77-		28 483,77-	
** Over/Underabsorption				

**STEP 6**

Fill you the variance template with your analysis

	YTD	Comments	Action
D00 VC Variable Cost			
Others (D01+D55+D60+D70+D80)			
Std VC + Others			
1.Perf variance (D05)			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
2.Variance / CC (D45)			
a. utilities			
b. subcontractor			
c. others			
3.Revaluation (D50+D52)			
4.Purchase variance (D47)			
VC on MP Sales			

**STEP 1**

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

**Run Profitability Report: Initial Screen**

Report

Report	Description
Report	
ZZZ-IFRS00	IFRS Periods
ZZZ-IFRS01	Per operation type
ZZZ-IFRS02	Variance Others
ZZZ-IFRS03	Quarter/Year
ZZZ-IFRS04	Month/Year
ZZZ-IFRS05	Do not use anymore
ZZZ-IFRS07	P&L Production variance New
ZZZ-SOLAUD	L2015 - Audit
ZZZ-SOLV00	IFRS Periods/Year
ZZZ-SOLV01	Per operation type
ZZZ-SOLV04	Month/Year
ZZZ-SOLVFC	L2015 - Income Statement
ZZZ-SOLVFCMT	L2015 - Income Statement / M

**Enter**

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

**Selection: Per operation type**

Attributes

Report selections

Reporting Currency: 1 10  
 Fiscal year: 2015  
 From period: 10 2  
 To period: 10  
 Company Code: 3 6526  
 Plant: 8160 4 to [ ]  
 Customer: [ ]  
 Product: [ ]  
 Division: [ ]  
 Distr. Channel: [ ]  
 Trading Partner: [ ]  
 Enterprise: [ ] to [ ]  
 Product line 00: [ ]  
 Iecra: [ ] to [ ]  
 From Profit Center: 5 [ ]  
 To Profit Center: [ ]

Output type

Graphical report output  
 Classic drilldown report 6  
 Object list (more than one lead column)

**STEP 2**

To have the detail of the value field D47 Ec/T030 => click on the amount, right click and select "Line items" or click F9

222-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type 2 1

Company Code 6526 Rhodia Feixiang Spec

Navigation: Division, Product, Division, Distr. Channel

Adapt report width: Enter  
 Help: F1  
 Choose: F2  
 Back: F3  
 Possible Entries: F4  
 Report parameters: F5  
 3D graphic column: F7  
 3D graphic: F8  
 Line items: F9  
 Save/Definition: Ctrl+S  
 Cancel: F12  
 Exit: Shift+F4

Pub Lines	SD	FI	on	Order	Cost Center				
Total standard VC	84,558,871.08	0.00	0.00	0.00	0.00	4,912.85	84,562,883.93		
D01 VC Busy Var	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
D05 VC Processo Var	0.00	0.00	2,483,315.84	0.00	0.00	0.00	2,483,315.84		
D45 VC CC Variance	0.00	1,438.66	0.00	927,363.18	0.00	0.00	929,501.84		
D47 CP Ec/T030	0.00	1,007,389.41	0.00	0.00	0.00	0.00	1,007,389.41		
D80 VC PC Reval. Var	0.00	13,940,406.08	0.00	0.00	0.00	0.00	13,940,406.08		
D62 CP Rev.CCR T030	0.00	10,658,044.14	0.00	0.00	0.00	0.00	10,658,044.14		
D55 VC Free 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
D60 VC Free 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
D70 Neutral.VC/marg	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
D50 Ac margin	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
VC Variance	0.00	2,273,323.87	2,483,315.84	927,363.18	0.00	0.00	1,137,356.15		
VC on MP Sales	84,558,871.08	2,273,323.87	2,483,315.84	927,363.18	4,912.85		85,700,236.08		

**STEP 3**

Use the lay out /D47 PPV to have the variance by material code

Display Actual Line Items: List

Save as... Save with

Layout: Layout description

Layout	Layout description
/D47-CP-T030	D47-CP-T030
<b>/D47 PPV</b>	<b>D47 Purchase price variance</b>
/D47PCS	Line D47 and D25-6657
/DPH SGR4	
/F01	F01
/EC DEP	
/EC DEPPERIO	Period fixed cost and depreciation
/FIPA	All FIPA lines

Product	D47 CP Ec/T030
128730	118,48
128738	8 958,14-
128746	139 256,44
128747	160 507,75
128750	8 030,52
128751	52 574,80
128760	49 182,45
128763	84 364,24
128764	43 254,41-
128769	655,67
128772	0,18
128773	20 245,17

**STEP 4**

**Explain the main variances**

Display the standard costing of the material with CK13N.

Enter :

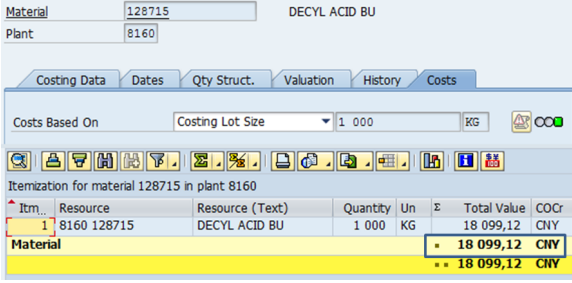
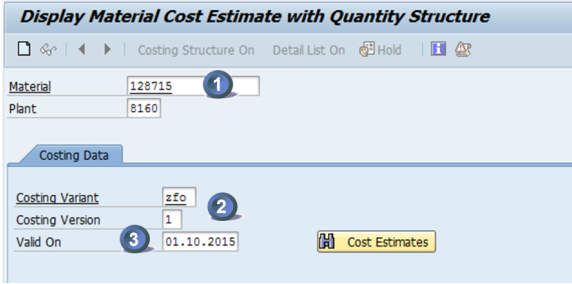
1. The material & plant code
2. The costing variant
3. The validity date

Enter ↵

and

The standard cost of the material code 128715 is

**18 099,12 CNY / 1 000 kg**



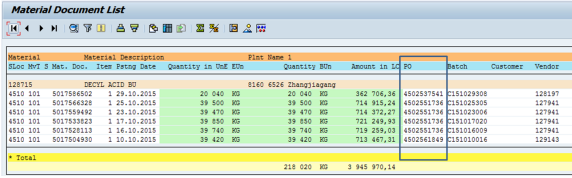
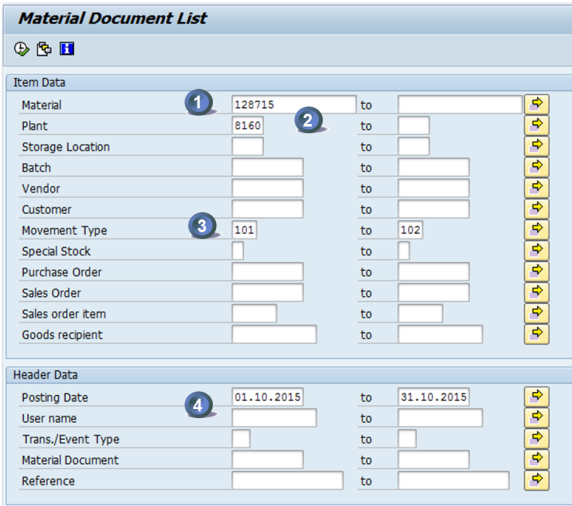
**STEP 5**

Display the actual purchase price of the same material with the transaction MB51.

Enter:

1. the material code
2. the plant code
3. the movement type = **101** to **102**
4. posting date = 1 month

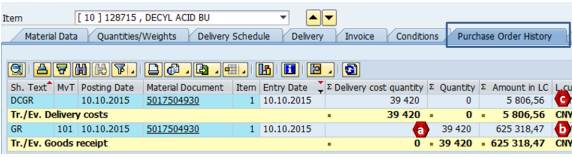
The list of purchase orders to be analysed is displayed



**STEP 6**

Display a purchase order to calculate the purchase price variance

- a - Quantity purchased
- b - Purchase price



c - Delivery costs

d - TOTAL costs = b + c

e - Actual unit price = d / a

f - Standard cost (from CK13N)

h - Purchase price var = (f - e) / a

<b>Purchase orders</b>	4502561849	
<b>Purch qty</b>	39.420,00	KG <b>a</b>
<b>Purchase price</b>	625.318,47	CNY <b>b</b>
<b>Delivery costs</b>	5.806,56	CNY <b>c</b>
<b>TOTAL costs</b>	631.125,03	CNY
<b>Actual unit price</b>	16.010,27	CNY / Ton
<b>Standard cost</b>	18.099,12	CNY / Ton
<b>Purchase price var</b>	82.342,28	CNY

Each month, the inventory is revaluated with the new standard cost.

Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

The variance is due to a more or less efficient use of the time available to carry out the actual production. It compares the actual time taken to carry out an activity with the standard time allowed and values the difference at the standard.

The analysis is performed with the report ZWPP40A

Each month, the inventory is revaluated with the new standard cost. Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

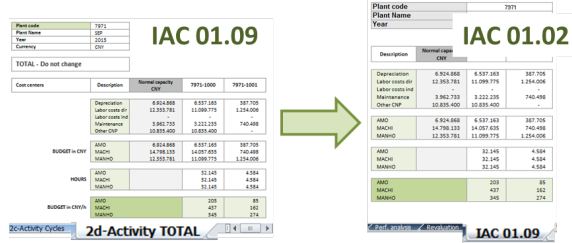
There is a revaluation of fixed costs when:

- there is a modification of the production process
- in January with the new standard hourly rate

**STEP 1**

Once a year, when the control IAC 01.09 is completed and uploaded in WP2.

- Copy the result of the sheet "2d-Activity TOTAL" and paste the result in the tab "IAC 01.09"



**STEP 2**

Update the sheet "CC variance" and enter:

- the list of production cost centers
- the column "normal capacity (year)"
- the column "Budget (month)" - usually it is equal to the column "Normal capacity (month)"
- the column "standard capacity (h) (year)"

		Normal capacity CNY		7971-1000	7971-1001
BUDGET in CNY		AMO	6.924.868	6.537.163	387.705
		MACHI	14.950.233	14.057.635	740.498
		MANHO	12.53.781	11.099.775	1.254.006
HOURS		AMO		32.145	4.584
		MACHI		32.145	4.584
		MANHO		32.145	4.584

Code	Description	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
7971-1000	Compounding		6.057.835	1.171.470	1.171.470	0	32.145	2.679
7971-1001	Packaging		740.498	61.708	61.708	0	4.584	382
<b>TOTAL</b>	<b>MACHI</b>	0	14.798.133	1.233.178	1.233.178	0	32.145	3.061
7971-1000	Compounding		11.099.775	924.981	924.981	0	32.145	2.679
7971-1001	Packaging		1.254.006	104.500	104.500	0	4.584	382
<b>TOTAL</b>	<b>MANHO</b>	0	12.353.781	1.029.482	1.029.482	0	32.145	3.061
<b>TOTAL</b>	<b>CNP</b>	0	27.851.914	2.262.659	2.262.659	0	32.145	6.122

Code	Description	D90 DE period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
7971-1000	Compounding		6.537.163	544.764	544.764	0	32.145	2.679
7971-1001	Packaging		387.705	32.309	32.309	0	4.584	382
<b>TOTAL</b>	<b>AMO</b>	0	6.924.868	577.072	577.072	0	32.145	3.061
<b>TOTAL</b>	<b>AMO</b>	0	6.924.868	577.072	577.072	0	32.145	3.061

**STEP 3**

Each month, you have to update the actual costs & hours.

The price variance & the absorption variance will be automatically calculated

Cost centers	EBI FC period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (H) (year)	Standard capacity (H) (month)	a price variance	b absorption variance	EBI + EB Total CC	EBI FC absorption
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
9999-1000 Prod.CC.1											
9999-1000 Prod.CC.2											
9999-1000 Prod.CC.3											
9999-1000 Prod.CC.4											
9999-1000 Prod.CC.5											
9999-1000 Prod.CC.6											
9999-1000 Prod.CC.7											
<b>TOTAL</b>	<b>MACH</b>										

CO-PA	IAC 01.09	=	Budget	Actual hours	IAC 01.09	=	=	-[(5)-(7)] x (3)/(7)	+ [(4)-(3)]	=	CO-PA
	(2) / 12				(6) / 12			(1)-(4)	(8) + (9)		

**STEP 4**

For the monthly update use the transaction S\_ALR\_87013611

Enter

1. the controlling area
2. the period
3. the group of production cost centers

**Cost Centers: Actual/Plan/Variance: Selection**

Data Source...

Selection values

Controlling Area: 2026 **1**

Fiscal Year: 2015

From Period: 1 **2**

To Period: 1

Plan Version: 0

Selection groups

Cost Center Group: 7971-1 **3**

Or value(s) to

Cost Element Group to

Or value(s) to

**STEP 5**

1. Production cost centers
2. Actual fixed costs
3. Plan costs from IAC 01.09 (local currency)
4. Actual hour
5. Normal capacity from IAC 01.09 (h)

Variation: Cost Center

7971-1 Solvay Shanghai - Direct Production

- 7971-1000 Compounding **1**
- 7971-1001 Packing

Cost Center/Group: 7971-1000 Compounding **2**

Person responsible: 50001634 **3**

Reporting period: 1 to 1 2015

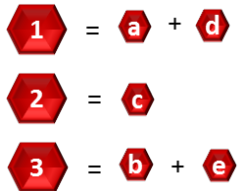
Cost Elements	Act. Costs	Plan Costs
99429910 PA-AS CNP	193 294,41	
99429920 PA-AS AMO	73 400,29	
99430020 Direct Labour	801 937,23	924 980,41
99430120 Dir Fxd Ohd/H (CN	1 015 636,63	1 171 468,27
99438000 Depreciation	472 298,16	841 763,89
* Credit	2 556 566,72	2 641 212,67
** Over/Underabsorption		1,74

Activity Types	Act. Acty	Plan Acty
AMO Direct Depreciation	2 322,42 H	2 678,75 H
MACHI DIR FIX O/H (CNP) /h	2 322,42 H	2 678,75 H
MANHO Direct Labour	2 322,42 H	2 678,75 H

**STEP 6**

Report the actual costs of each cost center per activity



Cost Center/Group: 7971-1000

Person responsible: 50001634

Reporting period: 1

Cost Elements	Act. Costs
99429910 PA-AS CNP	a 193 294,41
99429920 PA-AS AMO	b 73 400,29
99430020 Direct Labour	c 801 937,23
99430120 Dir Fxd Ohd/H (G	d 1 015 636,63
99438000 Depreciation	e 472 298,16
* Credit	2 556 566,72
** Over/Underabsorption	

Code	Description	EBI FC Period
7971-1000	Compounding	<b>1</b> 1208.931
7971-1001	Packaging	
<b>TOTAL MACH</b>		1208.931
7971-1000	Compounding	<b>2</b> 801.937
7971-1001	Packaging	
<b>TOTAL MANHO</b>		801.937
<b>TOTAL CNP</b>		2.090.868

Code	Description	D90 DE period
7971-1000	Compounding	<b>3</b> 545.698
7971-1001	Packaging	
<b>TOTAL AMO</b>		545.698
<b>TOTAL AMO</b>		545.698

Report the actual hours of each cost center per activity

Cost Center/Group: 7971-1000

Person responsible: 50001634

Reporting period: 1

Activity Types	Act. Acty
AMO Direct Depreciation	<b>a</b> 2 322,42 H
MACHI DIR FIX O/H (CNP) /h	<b>b</b> 2 322,42 H
MANHO Direct Labour	<b>c</b> 2 322,42 H

Code	Description	Actual hours
7971-1000	Compounding	<b>b</b> 2.322
7971-1001	Packaging	
<b>TOTAL MACH</b>		2.322
7971-1000	Compounding	<b>c</b> 2.322
7971-1001	Packaging	
<b>TOTAL MANHO</b>		2.322
<b>TOTAL CNP</b>		2.322

Code	Description	Actual hours
7971-1000	Compounding	<b>a</b> 2.322
7971-1001	Packaging	0
<b>TOTAL AMO</b>		2.322
<b>TOTAL AMO</b>		2.322

**STEP 7**

Once the file is completed, the price & absorption variance can be reported in the variance analysis template

Code	Description	a. price variance	b. absorption variance	E01 + E90 Total CC variance
7971-1000	Compounding	37.461	155.834	193.295
7971-1001	Packaging	-146.790	2.940	-143.850
<b>TOTAL</b>	<b>MACRI</b>	<b>-109.329</b>	<b>158.774</b>	<b>49.445</b>
7971-1000	Compounding	-129.244	-29.945	-159.189
7971-1001	Packaging	4.892	4.892	9.784
<b>TOTAL</b>	<b>MANHO</b>	<b>-124.352</b>	<b>124.937</b>	<b>0.585</b>
<b>TOTAL</b>	<b>CNP</b>	<b>-233.681</b>	<b>283.711</b>	<b>50.030</b>

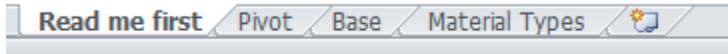
Code	Description	a. price variance	b. absorption variance	D90 + F90 Total CC variance
7971-1000	Compounding	926	72.407	998.407
7971-1001	Packaging	3.337	1.544	4.881
<b>TOTAL</b>	<b>AMO</b>	<b>4.272</b>	<b>74.010</b>	<b>78.282</b>
<b>TOTAL</b>	<b>AMO</b>	<b>4.272</b>	<b>74.010</b>	<b>78.282</b>

January	
<b>E00 FC Fixed Costs</b>	<b>2.025.287</b>
<b>4.CC variance (E01-E90)</b>	<b>49.446</b>
a. price variance	-237.373
b. absorption variance	286.819
<b>FC on production</b>	<b>2.074.733</b>
<b>F00 DEP Depreciation</b>	<b>581.344</b>
<b>4.CC variance (D90-F90)</b>	<b>78.282</b>
a. price variance	4.272
b. absorption variance	74.010
<b>DEP on production</b>	<b>659.627</b>

**Download the file IAC 01.02 template PF2.xlsx**

There are 4 sheets in the file :



Overview of the 1st sheet: Read me first

A	B	C	D	E	F	G	H	I	J
---	---	---	---	---	---	---	---	---	---

**IAC.01.02 - Monthly variance analysis**

This template concerns the IAC 03.07. The objective is to justify production costs variances and

- 1- Pivot**  
- Update the pivot table after updating the tab named "base"
- 2- Base**  
- Copy paste in this tab the data you have extracted from SAP (transaction ZM\_MAT\_VAL\_COMP)
- 3- Material Types**  
- In this tab, you will find a recall of material types being extracted



Overview of the 2nd sheet: Base

	A	B	C	D	E	F
	Plant	Material	Description	Base Unit of Measure	Material Group	Description
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

Overview of the 3rd sheet: Pivot



## Scope

---



## ERP

---



PI1

## Frequency

---

## References

---

## Forms

---

## Attachments

---

<< IAC 01.02 - Report  
ZZM\_MAT\_VAL\_COMP >>

# 1. Objective and Scope

## 1.1. Objective of this Operation

Every quarter a report is sent to GAR with the denetted positions for trade payables and receivables. (D5)

## 1.2. Scope

For all Legal Active entities

PF1

WP1

PI1

## 2. Definitions

See [Finance Glossary](#):

## 3. Tasks description

The implementation of F101 in WP1 will allow us to see these balances in specific accounts in the balance sheet, however the report to GAR still needs to be prepared, either using these 2 transactions or with other transactions to report account balances.

### 3.1. *Create the template*

I use the [Templates](#) of before quarterly closing as example.

### 3.2. *Update the template*

Update both files (Payables and Receivables)

- 1 - Update the GAR list.
- 2 - Update the exchange rates based in the file sent by [BFC Admin](#).

### 3.3. *I run the reports*

- 1- Extract all company codes from [F FINANCE LEGAL ENTITIES MANAGEMENT - SCo](#)
- 2- Update variants with company codes by system
- 3- Export to excel

#### **Transaction:**

#### **S\_alr\_87012082 vendors balances in local currencies (Payables)**

PF1 variant: DEB BAL SCOPF

WP1 variant: DEB BAL SCOWP1

PI1 variant: DEB BAL SCOP11

#### **S\_ALR\_87012172 customers balances in local currencies (Receivables)**

PF1 variant: CRED BAL SCOPF

WP1 variant: CRED BAL SCOWP

PI1 variant: CRED BAL SCOP1

#### **\*\* Period**

#### **1 to closing quarterly closing**

After run the transaction, in the end of the report will be the data that you need, export the data to excel;

After running the transaction, the requires data will appear at the end of the report.

Export the data to Excel by selecting **List Save/Send File Text with tabs**

The required data will be located in the last rows of the Excel file. Adjust the number format, then paste it into the Google Sheets file (Payables or Receivables).

A good way to verify if the report was generated correctly is to compare the number of companies in the current report with those from the previous quarter and check if they are similar

? Unknown Attachment

### *3.4. I Consolidate data into the Final File*

1 - Copy the data from the individual files (Payables and Receivables) to the consolidated file (Denetted Trade Payables and Receivables)

2 - Verify if the formulas are working correctly.

If everything is correct, you can send it via email to the recipients listed below:

Jean-philippe Terrasa <jean-philippe.terrasa@syensqo.com>

Nicolas Bourgois <nicolas.bourgois@syensqo.com>

SCo-\$BFC-conso <bfc-conso@syensqo.com>

In CC:

João Saramago <joao.saramago@syensqo.com>

**End of document.**