

I fill the template IAC 01.02

STEP 1

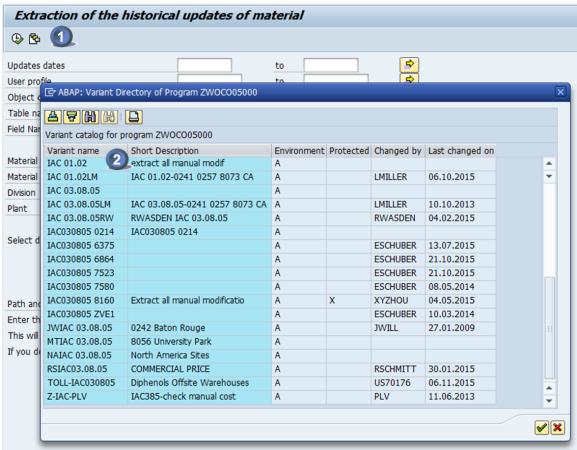
Start the transaction ZWOCO050

Select the Layout

- 1. Select Layout by clicking on



- 2. Click on IAC 01.02

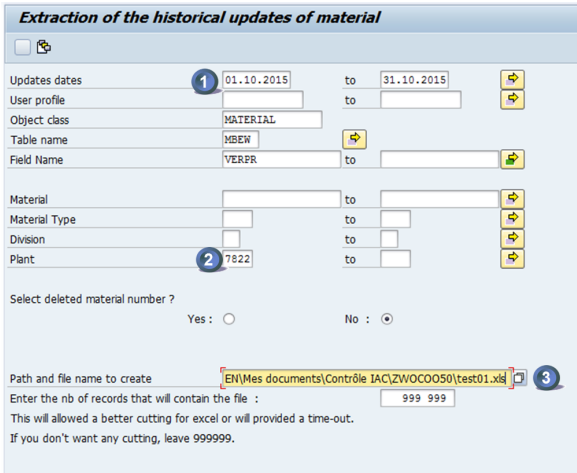


STEP 2

- 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"

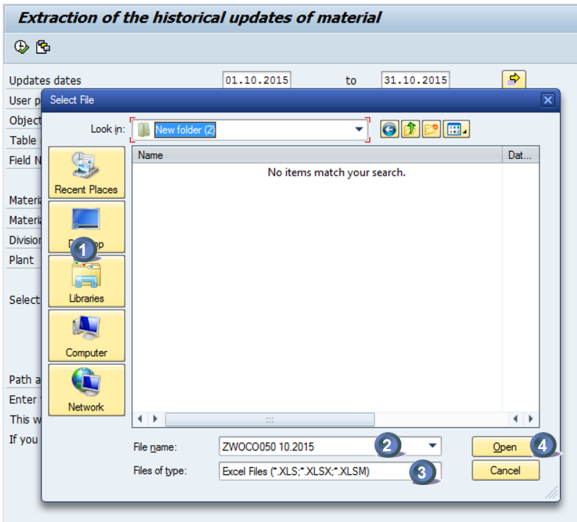
VERPR	BEPH1
BWPRH	VJBWH



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

1

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: 7822 to

Select deleted material number ?
Yes : ☐ No : ☒

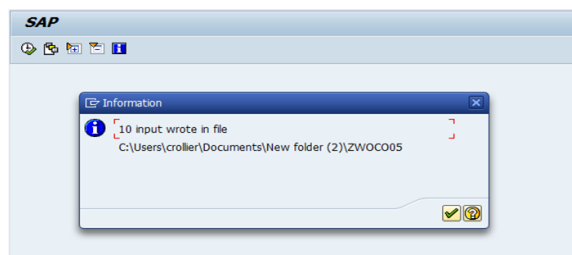
Path and file name to create: C:\Users\croller\Documents\New folder (2)\ZWOC0050

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

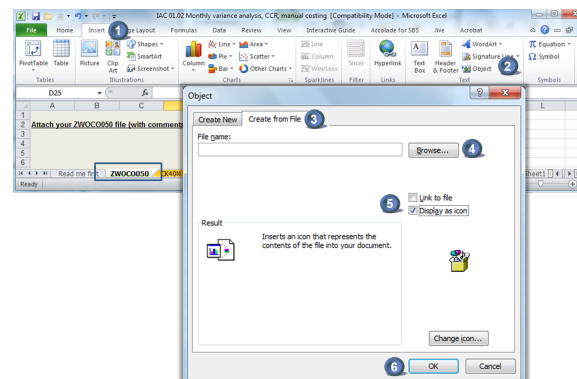
This material is a waste, that's the reason why it has a commercial price. The reason code that corresponds to this modification is the first one : 1-Co-product /Sold waste/Recycled material.

Material	Description	Material type	Plant	Table name	Field code	Field name	update date	Old value	New value
64569	BLOCS EXUTOIRE VRAC	MAT	7822	MBEW	BWPRPR	Valuation price based on commercial law level 1	02.07.2009	550.00	650.00

STEP 8

Insert the file ZWOC0050 in the file IAC 01.02 of the month

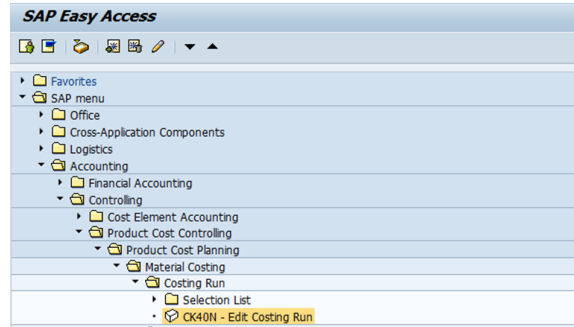
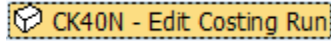
1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



STEP 1

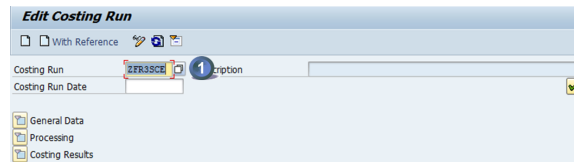
Start the transaction using the menu path or transaction code CK40N

Double-click



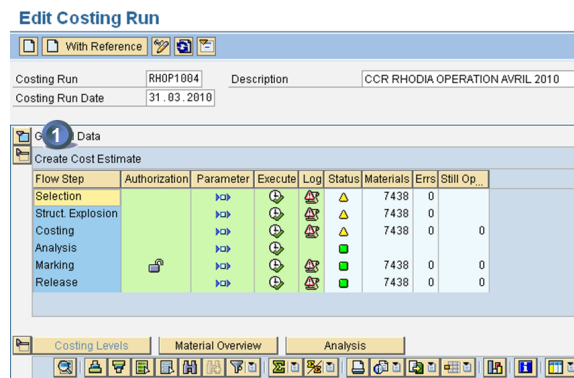
STEP 2

1. enter the costing run of the month and



STEP 3

1. **Expand**



STEP 4

i All error messages must be cleared

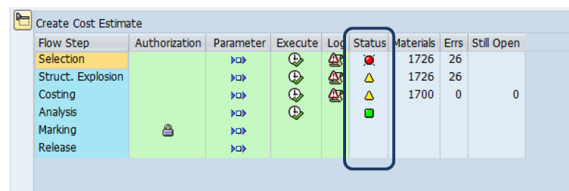
When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

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



STEP 2

WP1 + PF1



Click on  to have the list of messages

Costing Run: Selection - Log

Message log created on 26.12.2011

Number of Messages Collected	
Information Messages	1
Warning Messages	72
Error Messages	26
Termination Messages	0
Total	99

STEP 3

WP1 + PF1

1 - Type of message



Error messages, must be cleared



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



Information messages

2 - Message code

3 - Plant code

4 - Material code

5 - Message description

Costing Run: Selection - Log

Log created on 26.12.2011

Excep...	M...	M...	Plant	Material	E...	A...	Message Text
000	W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data
000	W			77069	1	CK	Material 77069 in plant 7811 has no accounting data
000	W			115117	1	CK	Material 115117 in plant 7811 has no accounting data
000	W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data
000	W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data
000	I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...
000	E	310	7714	68858	1	CK	Material 68858 is marked for deletion
000	E			19398	1	CK	Material 19398 is marked for deletion
000	E			40928	1	CK	Material 40928 is marked for deletion
000	E			50775	1	CK	Material 50775 is marked for deletion
000	E			66785	1	CK	Material 66785 is marked for deletion
000	E			101132	1	CK	Material 101132 is marked for deletion
000	E			101628	1	CK	Material 101628 is marked for deletion
000	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

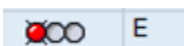
Performance Assistant

Material 68858 is marked for deletion

Message no. CK310

Diagnosis

Material 68858 was flagged for deletion internally. To delete this deletion flag, you have to change the indicator in the material master record.
[Change material master record](#)



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.

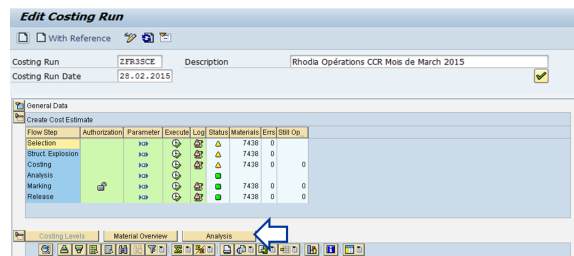
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

STEP 5

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

Analysis



STEP 6

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

Costing Levels			Material Overview			Analysis		
Material	Material Description	Plant	Lot Size	per Unit	%Var. cost			
110995	POLYCAR 400 25 KG DRUM	7360	1.000	1.000	KG			
119855	RHODIASOLV IRIS 1000KG IBC		1.000	1.000	KG			
120258	RHODIASOLV IRIS BULK		1.000	1.000	KG			
129460	RHODIASOLV RPDE NA BULK		1.000	1.000	KG			
		7360						
10005	RHODOPAS DS 910 BULK	7379	1.000	1.000	KG			
10000	RHODOPAS DS 1000 BULK		1.000	1.000	KG			

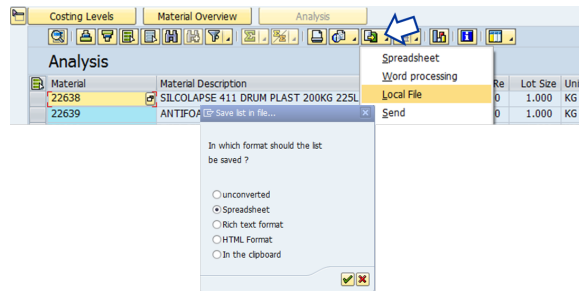
STEP 7

Filter the plant you are responsible for

Costing Levels			Material Overview			Analysis		
Material	Material Description	Plant	Lot Size	per Unit	%Var. cost			
22638	SILCOLAPSE 411 DRUM PLAST 200KG 22SL	7822	1.000	1.000	KG			
22639	ANTIFOAM A FUT PLAST CUB 200KG DM		1.000	1.000	KG			
31948	TY B 50H1 BLACK LBO 0129 25KG PB/A		1.000	1.000	KG			
33082	TY C 216 V40 BLACK Z OCT 1 TO (811)/E		1.000	1.000	KG			
34808	TY A 217 BLACK 1N 25KG PB (605)/E		1.000	1.000	KG			
34832	TY A 218 S30 BLACK 21N 25KG PB (605)/E		1.000	1.000	KG			

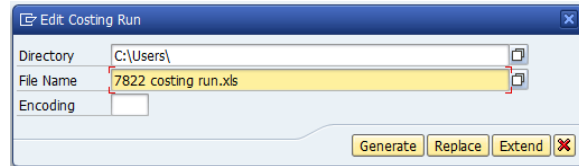
STEP 8

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.

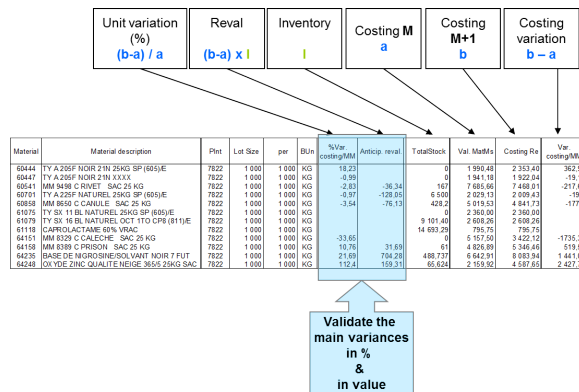
If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

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



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	Pmt	Lot Size	per	BU	%Var costing/MM	Anticip. reval	TotalStock	Val. MatMts	Costing Re	Var. costing/MM
60444	TY A 206F NOIR 21N 25KG SP (805)E	7822	1 000	1 000	KG	18.23	> 10 %	0	1 990.48	2 353.40	362.92
60447	TY A 206F NOIR 21N XXXX	7822	1 000	1 000	KG	-0.99		0	1 941.18	1 922.04	-19.14
60541	MM 8458 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2.83	-36.34	167	7 685.66	7 488.01	-217.65
60701	TY A 225F NATUREL 25KG SP (805)E	7822	1 000	1 000	KG	-4.97	-128.65	6 600	2 029.13	2 009.43	-19.7
60858	MM 8650 C CANULE SAC 25 KG	7822	1 000	1 000	KG	-3.54	-76.13	428.2	5 019.53	4 841.73	-177.8
61075	TY SX 11 BL NATUREL 25KG SP (805)E	7822	1 000	1 000	KG			0	2 360.00	2 360.00	
61079	TY SX 16 BL NATUREL OCT 110 CP8 (811)E	7822	1 000	1 000	KG			9 101.40	2 608.26	2 608.26	
61118	CAPROLACTAME 60% VRAC	7822	1 000	1 000	KG			14 993.29	795.75	795.75	
64151	MM 8326 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-32.63		0	5 157.50	3 422.12	-1735.38
64158	MM 8398 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10.76	31.69	61	4 826.89	5 346.46	519.57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21.08	786.29	488.737	6 642.91	9 893.34	1 441.03
64248	OXYDE ZINC QUALITE NEIGE 360/5 25KG SAC	7822	1 000	1 000	KG	112.4	109.31	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.

MAP end M-1	MAP end M
6 643 €	8 083 €



+ 1 441 €
+ 21,69 %

STEP 2

Display purchase orders with the transaction **ME2M**

Enter

1. the material code & the plant
2. the period

Purchasing Documents for Material

Material 64235 to
 Plant 7822 to
 Purchasing organization to
 Scope of list BEST to
 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	PGP	Order Date
Item	Material	Short Text		Mat. Group	
D I A	Plnt	SLoc	Order Qty	Un	Net Price Curr. per Un
4501142662	WB	53552	IMCD FRANCE SAS	FKK	17.03.2010
00010	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUI	0451	
7822	FR59		80 KG	16,55	EUR 1 KG
			Still to be delivered	0	0,00 EUR 0,00 %
			Still to be invoiced	0	0,00 EUR 0,00 %
00020	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUI	0451	
7822	FR59		20 KG	16,55	EUR 1 KG
			Still to be delivered	0	0,00 EUR 0,00 %
			Still to be invoiced	0	0,00 EUR 0,00 %

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 IMCD FRANCE SAS Doc. date 17.03.2010

Item	Material	Short Text	PO Quantity	Order Date	Net Price	Current Price	Mat. Group	Plant
10	64235	BASE DE NIGROSINE/SO...	80 KG	17.03.2010	16,55 EUR	1	KG	CHEM PROD_ZFR
20	64235	BASE DE NIGROSINE/SO...	20 KG	17.03.2010	16,55 EUR	1	KG	CHEM PROD_ZFR

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.

Item [10] 64235, BASE DE NIGROSINE/SOLVANT										
Material Data		Quantities/Weights		Delivery Schedule		Delivery		Invoice		Conditions
Purchase Order History										
										
Sh. Text	Mvt	Posting Date	Material Document	Item	Entry Date	Quantity	Time of Entry	Reference	Amount	Crcy
GR		101 22.03.2010	5087814821	1	22.03.2010	80	13:30:44	111558	1 324,00	EUR
Tr./Ev. Goods receipt									1 324,00	EUR
IR-L		25.03.2010	5106826979	1	25.03.2010	80	10:24:22	111558	1 324,00	EUR
Tr./Ev. Invoice receipt									1 324,00	EUR



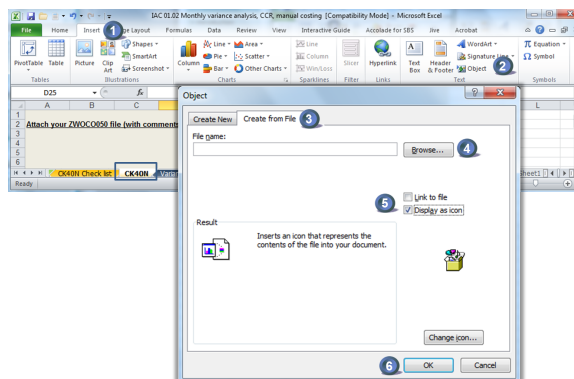
If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:

- 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	
1	



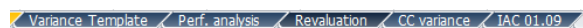
Standard Cost Calculation Check-List / FRA					
IAC 01.02					
N°	Control description	Done ?		Comments (compulsory for No and N/A)	Control Evidence (optional)
		Yes	N/A		
1	Messages analysis				
1a	Error messages in CK40N are checked and corrected (red squares)	No		3	
1b	Warning messages are analyzed (yellow triangles)	Yes			
2	Excel analysis : all variances above threshold are analyzed	Yes			
3	If applicable, valid legal entity integrated FIFO is used	N/A		4	
4	Control evidences are posted in the IAC eroom				
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.

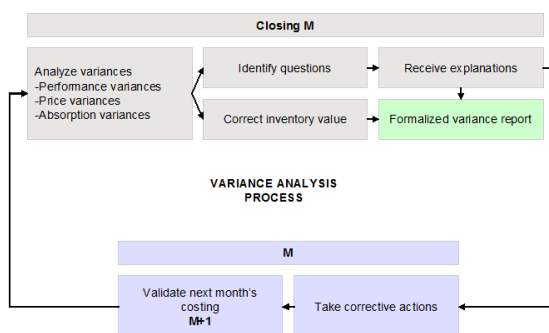
Each site controller has the responsibility to analyze each month the variance and to explain this variance in order to :

- 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 :



Open the sheet "Variance Template"



Order	Mat	Material description	Origin	± Actual Qty	± Tgt Qty	SCE	Item UM	± FC Var	± DEP Var	± Pdv Var	± Piv Var
208455	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 CNP	17,900	0,000	H		3 620,24	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 MANHO	17,900	0,000	H		2 665,67	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 AMO	0,000	18,239	H		0,00	385,40	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 CNP	0,000	18,239	H		3 719,52	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 MANHO	0,000	18,239	H		2 805,63	0,00	B332	A413
208489				± 53,790	± 54,217	H		± 239,24	± 8,57		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	17.90	148.52	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	-99.28
E05 FC ProcessO Var			6 285.91			6 525.15	239.24
AMO	17.90	21.05	376.83	18.24	21.13	385.40	-8.57
F05 DEP ProcessO Var			376.83			385.40	-8.57

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	± Actual Qty	± Tgt Qty	Item	± FC Var	± DEP Var	± Pdv Var	± Piv Var
208028	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	96,000	84,261	H	0,00	284,50	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	96,000	84,261	H	1 686,32	0,00	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	96,000	84,261	H	497,75	0,00	PC41	PC41
208089				± 288,000	± 252,783	H	± 164,07	± 264,50		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	96.00	42.45	4 075.83	84.26	42.45	3 576.73	498.30
CNP	96.00	141.95	13 626.91	84.26	141.95	11 960.68	1 666.32
E05 FC ProcessO Var			17 701.94			15 537.32	2 164.62
AMO	96.00	22.55	2 164.84	84.26	22.55	1 900.12	264.72
F05 DEP ProcessO Var			2 164.84			1 900.12	264.72

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 splitted into CP / CNP / AMO

Order	Mat	Material description	Origin	± Actual Qty	± Tgt Qty	Item	± FC Var	± DEP Var	± Pdv Var	± Piv Var
2084538	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	63324	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	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050009	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050012	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050019	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050023	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1060594	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	62575	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	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	0,000	5,336	H	0,00	59,65		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1180 CNP	0,000	5,336	H	155,15	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1180 MANHO	0,000	5,336	H	0,34	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	SETLEMENT				0,00	0,00		
20845				± 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

	YTD	Comments	Action
STEP 5			
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 6			

Fill in those information in « variance template » tab

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

Performance variance analysis

a1. Structure: Recurring cases of production line change
Please describe for your site

a2. Structure: Recurring cases of switch between Raw material / Recycling
Please describe for your site

b. Yield: Productivity variance
Standard analysis based on ZNPP40A

c. Purchased vs produced: Material purchased instead of produced
Please describe for your site

d. Subcontractor variance
Please describe for your site

e. Others
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
 - 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 10

Fiscal year 2015

From period 10

To period 10

Company Code 6526

Plant 8160

Customer

Product

Division

Distr. Channel

Trading Partner

Enterprise

Product line 00

Iecra

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

222-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type

Company Code 6526 Rhodia Feixiang Spec

Navigation

Customers

Product

Division

Distr. Channel

Pal Lines

Pal Lines	SD	FI	cm	Order	SI	Cost Center	Customer
Total standard VC	84,558,871.08	0.00	0.00				
D01 VC Duty Var	0.00	0.00	0.00				
D05 VC Processo Var	0.00	0.00	2,483,315.84				
D45 VC CC Variance	0.00	1,638.66	0.00				
D47 CP Co/TO30	0.00	1,007,399.41	0.00				
D50 VC PC Reval Var	0.00	13,940,406.08	0.00				
D52 CP Rev.CCB TO30	0.00	10,658,044.14	0.00				
D55 VC Free 1	0.00	0.00	0.00				
D60 VC Free 2	0.00	0.00	0.00				
D70 Neutral.VC/marg	0.00	0.00	0.00				
D80 AC margin	0.00	0.00	0.00				
VC Variance	0.00	2,273,323.87	2,483,315.84				
VC on NP Sales	84,558,871.08	2,273,323.87	2,483,315.84				

Adapt report width

Help

Choose

Back

Possible Entries

Report parameters

2D graphic column

Line items

Cancel

Exit

Customer

F9

STEP 3

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

Display Actual Line Items: List

Company Code 6526
Fiscal Year 2013
CO Area 2026
Currency type 10
Period
Plan/Act. Indicator 0
Record Type 002.2013
Number of line items 257
Mode of access Read acc. to current structure
Op. concern currency USD

Layout: **/D45 CC VAR** D45 CC variance analysis
/D47/D45 Inds D47 and D45 D847
/DIPH SG&A
/E01
/EC DEP
/EC DEPPERIO Period fixed cost and depreciation
/EPA All EPA lines
/GMDATA Data for 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

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			

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
▶  ZZZ-SOLV01	Per operation type
•  ZZZ-SOLV04	Month/Year
▶  ZZZ-SOLVFCI	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	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	5		to	
From Profit Center				
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

[illegible]

STEP 3

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

Display Actual Line Items: List

Save layout

Save as ... Save with

Layout	Layout description
D47 CC V26	D47 CC variance analysis
D47 PPV	D47 Purchase price variance
D47 P26	Price D47 and P15 6882
D47H SGBA	
EB1	F01
FC D6P	
FC 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

Display Material Cost Estimate with Quantity Structure

Material: 128715 1
Plant: 8160

Costing Data

Costing Variant: zfo 2
Costing Version: 1
Valid On: 01.10.2015 3

Cost Estimates

Material: 128715 DECYL ACID BU
Plant: 8160

Costing Data Dates Qty Struct. Valuation History Costs

Costs Based On: Costing Lot Size 1 000 KG

Itemization for material 128715 in plant 8160

Item	Resource	Resource (Text)	Quantity	Un	Σ	Total Value	COCr
1	8160 128715	DECYL ACID BU	1 000	KG		18 099,12	CNY
Material						18 099,12 CNY	
						18 099,12 CNY	

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

Material Document List

Item Data

Material: 128715 1 to
Plant: 8160 2 to
Storage Location: to
Batch: to
Vendor: to
Customer: to
Movement Type: 101 3 to 102
Special Stock: to
Purchase Order: to
Sales Order: to
Sales order item: to
Goods recipient: to

Header Data

Posting Date: 01.10.2015 4 to 31.10.2015
User name: to
Trans./Event Type: to
Material Document: to
Reference: to

STEP 6

- 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**

[illegible][illegible]

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

$$\text{Revaluation} = [\text{Standard cost (M)} - \text{Standard cost (M-1)}] \times \text{Quantity 01/01/M (00h00)}$$

The analysis is performed with the report ZWPP40A

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

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

[illegible]

Plant code		7971
Plant name		
Year		
Description	Normal rate CHF	
Depreciation	6.524.666	6.537.163
Labor costs and Maintenance	12.353.781	11.099.775
Other CHF	3.962.733	3.222.235
	10.835.400	10.835.400
AKSO	6.524.666	6.537.163
MACHS	14.795.133	14.057.858
	12.353.781	11.099.775
		1.254.056
AKSO		32.145
MACHS		32.145
MACHN		32.145
AKSO		203
MACHS		837
MACHN		345

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)"

IAC 01.09		Normal capacity CNY		7971-1000	7971-1001
BUDGET in CNY		AMO	6.924.868	6.537.163	387.705
		MACHI	14.98.135	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

CC variance		E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
CNP	7971-1000	Compounding	14.057.635	1.171.470	1.171.470		32.145	2.679
	7971-1001	Packaging	740.498	61.708	61.708		4.584	382
	TOTAL MACHI		14.798.133	1.233.178	1.233.178			3.061
	7971-1000	Compounding	11.099.775	924.981	924.981		32.145	2.679
	7971-1001	Packaging	1.254.006	104.500	104.500		4.584	382
	TOTAL MANHO		12.353.781	1.029.482	1.029.482			3.061
	TOTAL CNP		0	27.151.914	2.262.659			

AMO		D90 DE period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
AMO	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
	TOTAL AMO		6.924.868	577.072	577.072	0		3.061
	TOTAL AMO		0	6.924.868	577.072			

STEP 3

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

The price variance & the absorption variance will be automatically calculated

Cost centers	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)	h. price variance	h. absorption variance	E01 + E00 Total CC variance	E01 + E00 Total absorption
CNP	9999-1000 Prod CC 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	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										
	TOTAL MACHI										

CO-PA	IAC 01.09	=	Budget	Actual hours	IAC 01.09	=	[(5) - (7)] x [(3) / (7)] + [(4) - (3)]	=	CO-PA
-------	-----------	---	--------	--------------	-----------	---	---	---	-------

STEP 4

For the monthly update use the transaction S_ALR_87013611

Enter

- the controlling area
- the period
- 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

- Production cost centers
- Actual fixed costs
- Plan costs from IAC 01.09 (local currency)
- Actual hour
- Normal capacity from IAC 01.09 (h)

Variation: Cost Center		7971-1 Solvay Shanghai - Direct Production
		7971-1000 Compounding
		Person responsible: 50001634
		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 Chd/H (CH)	1 015 636,63	1 171 468,27
99438000 Depreciation	472 298,16	544 763,99
* 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

$$1 = a + d$$

$$2 = c$$

$$3 = b + e$$

Report the actual hours 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	193 294,41-
99429920 PA-AS AMO	73 400,29-
99430020 Direct Labour	801 937,23-
99430120 Dir Fxd Ohd/H (CNP)	1 015 636,63-
99438000 Depreciation	472 298,16-
* Credit	2 556 566,72-
** Over/Underabsorption	

Code	Description	E01 FC Period
7971-1000	Compounding	1208.931
7971-1001	Packaging	
TOTAL MACHI		1208.931
7971-1000	Compounding	801.937
7971-1001	Packaging	
TOTAL MANHO		801.937
TOTAL CNP		2.010.868

Code	Description	D30 DE period
7971-1000	Compounding	545.698
7971-1001	Packaging	
TOTAL AMO		545.698
TOTAL AMO		545.698

Cost Center/Group	7971-1000
Person responsible:	50001634
Reporting period:	1

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

Code	Description	Actual hours
7971-1000	Compounding	2.322
7971-1001	Packaging	
TOTAL MACHI		2.322
7971-1000	Compounding	2.322
7971-1001	Packaging	
TOTAL MANHO		2.322
TOTAL CNP		

Code	Description	Actual hours
7971-1000	Compounding	2.322
7971-1001	Packaging	0
TOTAL AMO		2.322
TOTAL AMO		

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	-146.798	2.940	-143.858
TOTAL MACHI		-109.337	158.782	49.445
7971-1000	Compounding	-121.664	123.664	1
7971-1001	Packaging	802	4.960	1
TOTAL MANHO		-120.836	128.624	2
TOTAL CNP		-227.373	288.819	49.446

Code	Description	a. price variance	b. absorption variance	D30 + F90 Total CC variance
7971-1000	Compounding	935	72.467	73.402
7971-1001	Packaging	3.337	1.514	4.851
TOTAL AMO		4.272	74.010	78.282
TOTAL AMO		4.272	74.010	78.282

January	
E00 FC Fixed Costs	2.025.287
4. CC variance (E01-E90)	49.446
a. price variance	-237.373
b. absorption variance	286.819
FC on production	2.074.733
F00 DEP Depreciation	581.344
4. CC variance (D30-F90)	78.282
a. price variance	4.272
b. absorption variance	74.010
DEP on production	659.627