

Rules P&L - WP1

WP1 uses CO-PA to produce the P&L by product, market, customer split into CP / CNP and Amo. It is the source of data for :

Business Financial Consolidation (BFC)

- P&L statements and FC interfaces are produced through CO-PA (costing based version).
 - The list of value fields is aligned with BFC requirements
 - Main characteristics available are enterprise, product, commercial product, customer, ...
- CO-PA is fully part of the accounting system and therefore, the net profit must reconcile with FI.
- This reconciliation process is one of the main tasks of the closing procedure.

Premier Pilotage Economic (PPE)

- Consolidated analysis of Gross Margin by product, customer, market
- Facilities for Intra-business operations elimination

CO-PA

- CO-PA is an hypercube (like a pivot table in excel) where figures are posted to value fields
- Value fields are mapped to BFC accounts in the interface tables
- 155 value fields are available in WP1

Display Line Items

Integration

Document number: 2054674 Item number: Record Type: F
 Posting date: 21.08.2013 Period: 8 Fiscal Year: 2013

Characteristics Value fields Origin data Administrat.data

Foreign currency

Currency key: USD US Dollar
 Exchange rate: 1.27299

Legal view (company code currency)

Value field	Amount	Un.
Qty as is		
Qty in %		
Qty invoice	501.000	KG
Qty unit base	501.000	KG
B00 Net Sales		SGD
B10 Net Sales Corr.		SGD
B20 Add N.Sales Int	95,148.99	SGD
B30 Sales Indus.Inv		SGD
B41 Sales Adm&Com SD		SGD
D00 VC Variable Cost	96,724.71	SGD
D01 VC Duty VAT		SGD
D05 VC ProcessO Var		SGD
D45 VC CC Variance		SGD
D47 CP Ec/T030		SGD
C05 Cash dis cust SD		SGD

- Values posted to the value fields are allocated to characteristics that represent as many potential axes of analysis by aggregating values on these characteristics
- Depending on the origin of the data, the "depth" of allocation may vary
- 64 Characteristics are available within WP1

Document number	2054674	Item number		Record Type	F
Posting date	21.08.2013	Period	8	Fiscal Year	2013
<div style="display: flex; justify-content: space-between;"> Characteristics Value fields Origin data Administrat.data </div>					
Characteristic	Char. value	Text			
Organizational units					
Company Code	6062	Rhodia Asia Pacific Pte L			
Sales Org.	SG03	Rhodia Asia Pacific			
Distr. Channel	83	Aroma Perf.Cross Co.			
Customer-related chars					
Customer	1087	RHODIA CANADA INC			
Trading Partner	76550	RHODIA CANADA INC			
Product-related chars					
Product	62234	TFSILI EXTRA DRY - BOTTLE 3 KG			
Plant	8052	6062 / Juzhou Quzhou			
Commercial Product	00000000090021013	TFSILI EXTRA DRY			
Division	OX	FLUORO-ORGANICS			
IECRA	IECRA01052	FLUORO-ORGANICS			
Origin Type	I	Trading			
Payer	1087	RHODIA CANADA INC			
Profit Center	6062-11052	AP00 F-Organics			
Shd-to party	2019694	BATHIUM CANADA INC			
Valuation Class	Z130	CS Trading goods			
Other characteristics					
Billing Type	IV	Intercompany Billing			
Business Area					
CCR Variant					
Rows 1 to 22 from 42					

- Sub-totals and value fields build a P&L that can be obtained in real time through addition of documents sharing the same characteristics (product / customer / ...)
- This example shows an extract of ZZZ-SOLV00 report, but there are other reports showing various layouts (monthly, by quarter, ...)

IFRS Periods/Year		ZZZ-SOLV00 6062 Rhodia Asia Pacific 17.09.2013	
IFRS Periods/Year		8 2013 1	
Navigation		Not assigned	
Division	Customer	55010	LG CHEM LTD
Distr. Channel	Product	24223	HYDROQUINONE EXTRA F
Plant			
Trading Partner			
P&L Lines			
	Period	Year	
Qty Invoice	32,000.000	128,000.000	
Qty unit base	32,000.000	128,000.000	
B00 Net Sales	261,848.96	1,037,148.02	
B20 Add H.Sales Int	0.00	0.00	
B10 Net Sales Corr.	0.00	0.00	
C00 Rebates	0.00	0.00	
C05 Cash dis cust SD	0.00	0.00	
C06 Cash dis cust FI	0.00	0.00	
C10 Sale Rolytr rem	0.00	0.00	
Market Product Sales	261,848.96	1,037,148.02	
Average price for MP	8.183	8.103	
G11 Sale Rolytr paid	0.00	0.00	
Total Tax on Sales	0.00	0.00	
C20 Freight (Prov)	0.00	0.00	
C21 Freight (Vat)	0.00	0.00	
C30 Foreign Import	0.00	0.00	
C31 Dt. entrée étrang	0.00	0.00	
C40 Tax/Sale SD cond	0.00	0.00	
Other Sales Fees	0.00	0.00	
Cost of sales	0.00	0.00	
Sales Fees/ HP Sales	0.00	0.00	
Sales Fees/ Hg	0.000	0.000	
D00 VC Variable Cost	211,835.81	839,052.76	
Total standard VC	211,835.81	839,052.76	
Gross Margin Service 0.00 0.00			
Gross Margin 50,013.15 198,095.26			
Gross Margin / Hg 1.563 1.548			
Gross Margin / Sales 19.10000 19.10000			
C10 Sales Commission 7,855.45 31,114.42			
I10 G&A Com.Fers.chg 0.00 0.00			
I15 G&A Com.Expenses 0.00 0.00			
Commercial Expenses 7,855.45 31,114.42			
I00 G&A Corp-Man. fe 0.00 0.00			
I20 G&A Adm.Fers.chg 0.00 0.00			
I25 G&A Adm.Expenses 0.00 0.00			
I30 Provision A/R 0.00 0.00			
I45 Holding costs 0.00 0.00			
I50 G&A Other specia 0.00 0.00			
G60 GSD xcharge 0.00 0.00			
I05 G&A (FFG) 0.00 0.00			
I52 Shared serv.Func 0.00 0.00			
Total G&A 7,855.45 31,114.42			
I70 Dep-G&A Com 0.00 0.00			
I80 Dep-G&A Adm 0.00 0.00			
Reinvoicing DEP 0.00 0.00			
J01 Rad gross cost 0.00 0.00			
Gross R&D 0.00 0.00			
J05 R&D Grants 0.00 0.00			

CO-PA provides P&L by market segment or strategic business unit such as enterprise, company code, plant.
CO-PA uses WP1 Master Data coming from the input (for example a billing doc) and the derivation rules
A derivation rule determines which characteristic values are derived from known characteristics and how these values are found
The derivation rules correspond to the CO-PA master data, those tables have to be maintained carefully