

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	
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

Characteristics	Value fields	Origin data	Administrat.data
Characteristic	Char. value	Text	
Organizational units			
Company Code	6062	Rhodia Asia Pacific Pte L	
Sales Org.	5003	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	0X	FLUORO-ORGANICS	
IECRA	IECRA01052	FLUORO-ORGANICS	
Origin Type	I	Trading	
Payer	1087	RHODIA CANADA INC	
Profit Center	6062-11052	AP00 F-Organics	
Ship-to party	2019694	BATHIUM CANADA INC	
Valuation Class	Z130	CS Trading goods	
Other characteristics			
Billing Type	IV	Intercompany Billing	
Business Area			
CCR Variant			

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- 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	1
8		2013	
Not assigned			
Navigation			
Division	Customer	55010	LG CHEM LTD
Distr. Channel	Product	24223	HYDROQUINONE EXTRA F
Plant			
Trading Partner			
Pal Lines			
	Period	Year	
Qty Invoice	32,000.000	128,000.000	
Qty unit base	32,000.000	128,000.000	
B00 Net Sales	241,848.96	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	
C04 Cash dis cust FI	0.00	0.00	
C10 Sale Royalty rem	0.00	0.00	
Market Product Sales	241,848.96	1,037,148.02	
Average price for MP	8.183	8.183	
G41 Sale Royalty paid	0.00	0.00	
Total Tax on Sales	0.00	0.00	
C20 Freight (Prov)	0.00	0.00	
C21 Freight (Var)	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/ MP 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	

	Period	Year
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&K Com.Fees.chg	0.00	0.00
I15 G&K Com.Expenses	0.00	0.00
Commercial Expenses	7,855.45	31,114.42
I00 G&K Corp-Man. fe	0.00	0.00
I20 G&K Adm.Fees.chg	0.00	0.00
I25 G&K Adm.Expenses	0.00	0.00
I30 Provision A/R	0.00	0.00
I45 Holding costs	0.00	0.00
I50 G&K Other specia	0.00	0.00
G60 GSD xcharge	0.00	0.00
I05 G&K (IFF)	0.00	0.00
I52 Shared serv.Func	0.00	0.00
Total G&K	7,855.45	31,114.42
I75 Dep-G&K Com	0.00	0.00
I80 Dep-G&K adm	0.00	0.00
Reinvoicing DEP	0.00	0.00
J01 Rad gross cost	0.00	0.00
Gross Rad	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