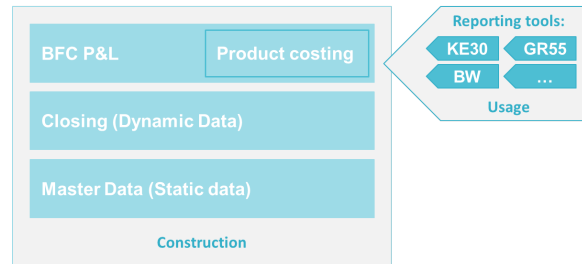


SYMPA ACADEMY

Structure of the training

1- The first part explains the construction of the BFC P/L. Several concepts need to be presented such as Master Data, closing process and Product Costing. **Master Data** are the static concepts used to carry out properly the closing process. **Closing** subsection demonstrate the dynamic use of the master data. **Product costing** is a sub-product but it is an important section because a big amount of the Cost of Goods Sold (COGS) is built during product costing process.

2- The second part presents all the **reports** to be used to carry out performance analysis and how you can use those reports.



Read me first

Info

- Initial inventory = 0
- Variable cost = 60
- Fixed Cost Period = 40
- Dep. Period = 10
- Sales = 60%

BFC P/L before the implementation of SYMPA model.

	P&L PF1	
	Before SYMPA	
R1000 SALES		72
R15400-Variable COGS	36	
R25460-FC period	0	
R25470-Non proportional Cost absorbed	0	
R25490-FC COGS	20	
R25860-Dep Period	10	
R25870-Dep Absorbed	0	
R25890-Dep COGS	0	
	66	72
		6

- R25460-FC period = 0
- R25470-Non proportional Cost Absorbed = 0

Those two lines are every month equal to 0 in the BFC P/L before the implementation of SYMPA model.

FC + Dep. Period = 40 + 10 = 50

We have sold 60% => 50*60% = 30

R25490 COGS FC = 30 – Dep. = 30 – 10 = 20

R25860 Dep. Period is a FI information available in the balance sheet. In this example, **Dep. Period = 10**

Let's imagine that next month there are no sales => COGS has to be equal to 0 but Dep. Will be still equal to 10. => COGS = 0 – Dep. = 0 – 10 = -10 It is not relevant.

BFC P/L : Theory

	P&L To be (theor)
R10000 SALES	72
R15400-Variable COGS	36
R25460-FC period	40
R25470-Non proportional Cost absorbed	-40
R25490-FC COGS	24
R25860-Dep Period	10
R25870-Dep Absorbed	-10
R25890-Dep COGS	6
	66 72
	6

- **R25460-FC period = 40** => In PF1 model all the costs of the period are sent to inventories.
- **R25470-Non proportional Cost Absorbed = -40** => this amount reflects the counterpart in the P/L of the balance sheet posting (inventory account). Full absorption is the model applied in PF1, so Non proportional cost absorbed corresponds to the full amount of FC period.
- **R25490-FC COGS = variable cost * sales = 40 * 60% = 24**
- R25860 Dep. Period is a FI information available in the balance sheet. In this example, **Dep. Period = 10**
- **R25870 Dep. Absorbed = -10** => Full absorption is the model applied in PF1, so Dep. absorbed is the absorption of the full amount of Dep. period.
- **R25890-Dep. COGS = dep. period * sales = 10 * 60% = 6**

BFC P/L : From theory P/L to PF1 P/L after implementation of the SYMPA model



The theoretical P/L has been not selected and implemented because the use of **R25870-Dep Absorbed** and **R25890-Dep. COGS** would have driven erroneous REBITDA calculation.

	P&L To be (theor)	P&L PF1 SYMPA
R10000 SALES	72	72
R15400-Variable COGS	36	36
R25460-FC period	40	40
R25470-Non proportional Cost absorbed	-40	-50
R25490-FC COGS	24	30
R25860-Dep Period	10	10
R25870-Dep Absorbed	-10	0
R25890-Dep COGS	6	0
	66 72	66 72
	6	6

- **R25460-FC period = 40** => In PF1 model all the costs of the period are sent to inventories.
- **R25470-Non proportional Cost Absorbed =** Full absorption of FC period + full absorption of Dep. = -40 + -10 = **-50**.
- **R25490-FC COGS = variable cost * sales + Dep Period * sales = 40 * 60% + 10 * 60% = 24 + 6 = 30**
- R25860 Dep. Period is a FI information available in the balance sheet. In this example, **Dep. Period = 10**
- **R25870 Dep. Absorbed = 0**
- **R25890-Dep. COGS = 0**

In SAP, it is not possible to obtain a report that explains the origin of the costs. The split between fixed costs, variable costs and depreciation are available in BFC P/L thanks to a specific program that combines PCA + ML + FI.

Here, you have a representation of what is used in each P/L line.





TO BE UPDATED WITH AFTER SPS PROJECT

Business Financial Consolidation (BFC)

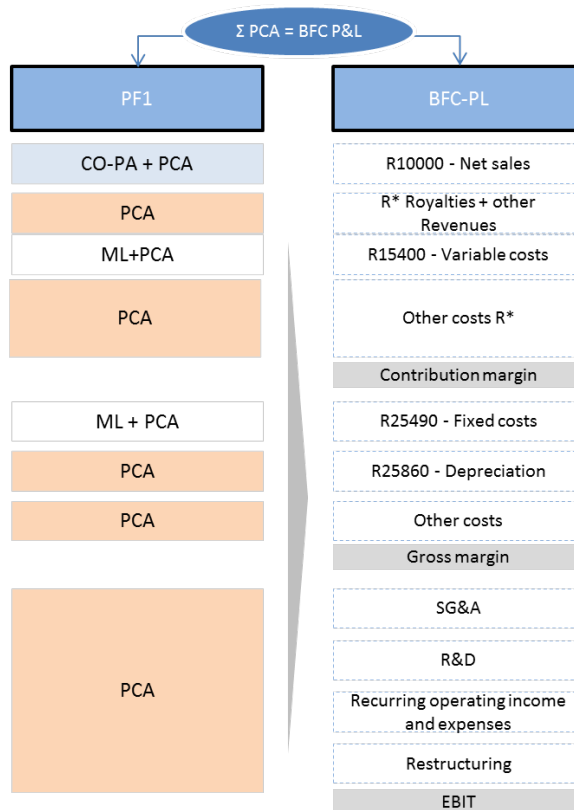
P&L statements and BFC interfaces are produced through

- CO-PA for sales data (by country, partner, etc.)
- CO-PCA for other P/L reporting items
- Material ledger for COGS (split VC / NVC / DEP)

A specific transaction in PF1 (**ZZF_B FC_COLLECTIVE**) is used to extract the data to send to BFC, from the different sources.

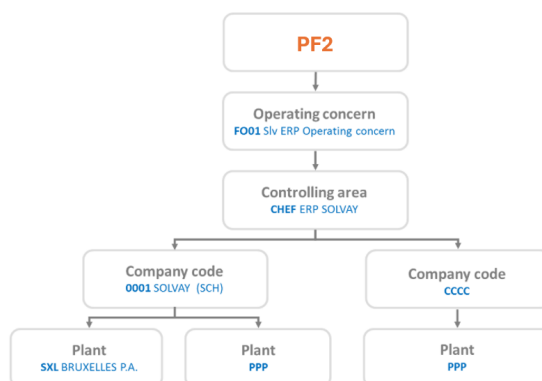
The assignment of financial accounts and cost elements to BFC reporting items is done via **sets of accounts** (centrally managed) (**GS03 - Display Set**)

- **COCA PL-BFC mapping-Active accounts**



SECTION 1 Construction of the P/L

	Code	Description
Operating concern	FO01	Slv ERP Operating concern
Controlling area	CHEF	ERP SOLVAY
Company code	List	
Plant		



Business Structures

Definitions

>> Syensqo is organized in Global Business units, Groups of activities and Activity 1. This structure is used to provide the proper reports for business follow-up.

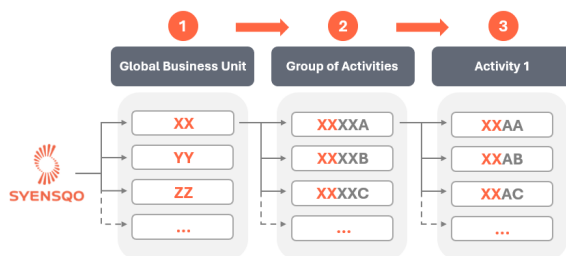
The Business Structure is maintained in Syensqo consolidation tool – SAP BFC (Business Object Financial and Consolidation)

Codification

- GBU : 2 Letters
- Groups of Activities : 5 Letters
- Activity 1 : 4 Letters or 2 digits

The business structure is maintained by Group & Accounting Reporting team and the updated list can be found in AODocs:

- [Business information Syensqo](#)



Training

>> [Click](#) on the image to open a training and learn how business structures are managed in Syensqo.



You can also find the Illustrated Training Transcript in PDF format [here](#)

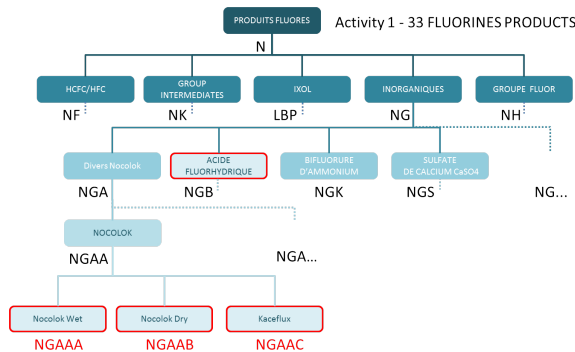
Going further

WP2	Rules - WP1 - IECRA — The aim of this page is to provide the definition of the IECRA that is used in WP1 to allocate sales to an Activity 1, a group of Activities and an GBU. Rules - WP1 - Working Capital - Activity 1 & 2 — The aim of this page is to explain how the determination of the "BFC Activity 1" or the "BFC Activity 2" is done in the Working Capital depending on the type of accounts.
PF2	Rules - PF1 - PIF — The aim of this page is to provide the definition of the PIF (group of materials with similar characteristics) that is used for the determination of the Activity 1 in PF1. Rules - PF1 - Profit center — In PF1, the Profit center is used to allocate sales to an Activity 1, a group of Activities and an GBU. Rules - PF1 - Working Capital - Activity 1 & 2 — The aim of this page is to explain how the determination of the "BFC Activity 1" or the "BFC Activity 2" is done in the Working Capital depending on the type of accounts. Rules - PF2 - Activity 1 — The aim of this page is to explain how the allocation of sales is done in PF2 by Activity 1. Rules - PF2 - Business Area — The aim of this page is to explain how the determination of a group of Activities is done for inventories. Rules - PF2 - Sector code — The aim of this page is to provide the definition of the sector code that is used in the codification of the business area.

It is a family of products

- It is a Code assigned to the materials.
- It aggregates the materials with similar characteristics.
- Material link to PIF is done via the Product hierarchy.

To display the product hierarchy use the table [PF2 - Table ZZRT179V - Product hierarchies](#)



The Product Hierarchy is stored in the view "Basic data 1" or the material master data.

It is consistent with the codification of the reporting profit center that is stored in the view "Costing 1" and contain the corresponding PIF code

For instance the product hierarchy of the material 31859 is ABBHE and its profit center is F47ABBXXI2 where ABB is the PIF.

Display View "Product Hierarchies - Solvay Core": Overview

Product hierarchy	Description	DDV	DFV	Flag	PIF	Division	Name	DDV	DFV	DCT	prc
ABB	BICAR	01.01.1990	31.12.2099	X	D		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBH	BIR FV (V-200)	01.01.1990	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBH	BIR BARBER	21.04.2015	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBH	BIR CODEX 0/13	01.01.1990	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBH	BIR CODEX 0/13 AD	23.12.2002	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBHE	BIR FCC 0/13	01.01.1990	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBHE	BIR FCC 0/13 Free	23.02.2007	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBH	BIR PHARMA 0/13	20.02.2006	31.12.2099		AO		BIR EX. EXTINGUISHER	13.12.2000	31.12.2999	4201	

Logistics Organizational Unit representing the place where either materials are produced or goods and services provided.

Identification of production and non production plants.

Use in CO:

- Organizational Cost Centers standard hierarchy
- Profit Centers standard hierarchy
- Cost Object Hierarchy (first 2 levels in the structure)

- Materials: To identify the ones relevant for costing and to be updated during the Project (Accounting / Costing views).
- Material Ledger activation (customizing).

1 digit code identifying the country inside Solvay ERP.

Use in CO:

- Reporting Profit Centers codification at PIF level (position before last)

It is used in the codification of the Cost Centers (=first two digits) in PF1.

The establishment code is a combination of a legal company on a site

- SM = cy 0001 SCH
- XR = cy 0270 Solvay Quimica, Italian in Rosignano
- SV = cy 0306 Solvay Portugal, Prod Quim.

The codes are part of the enterprise structure and managed by Core Tables

The establishment code can be displayed with [PF2 - ZPRI Display table ETAB](#)

Structure Axes

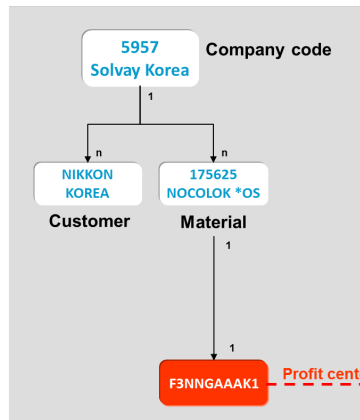
In PF2, a material sold is assigned to an Activity 1 through its [profit center](#).



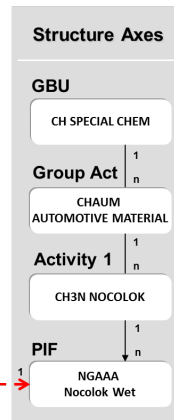
Know more

[Allocation of the profit center to the activity 1](#)

Sales Structure



PF1 profit centers / BFC



SAP t-code

[KA03 - Display Cost Element](#)



A primary cost elements is for CO the equivalent as accounts in FI with the same codification that is detailed in the page [GL Accounts codification tables](#).

In PF2

The codification of a primary cost element is:

- 6 when it is a cost & 7 a revenue
- 9 digits : it can depend on the use of the cost element

6 Costs

X X X X X X X X X

7 Revenues

X X X X X X X X X

In WP2

The codification of a primary cost element is:

- 98 : primary cost element

- 6 digits that can depend on the use of the cost element

9	8	Primary cost element			
X	X	X	X	X	X



There are 2 types of secondary cost elements:

- Cost elements to transfer costs between cost centers, orders & WBS
- Cost elements to transfer costs from the cost centers to COPA (in PF2 we speak about "Reporting cost elements")

In PF2

The codification of a cost element to transfer costs between cost objects is:

- 9 : secondary cost element
- 4 digits : **cost section**
- 3 digits : local need
- 1 digit
 - 0 - ad cost
 - 1 - unit price
 - 2 - fixed price
- 1 digit
 - 0 - settlement
 - 1 - assessment
 - 2 - activities

9	Secondary cost element				
X	X	X	X	Cost section	
X	X	X	Local needs		
X	0 – ad cost 1 – unit price 2 – fixed price				
X	0 – settlement 1 – assessment 2 – activities				

Example

Codification of a non reporting secondary cost element used to settle Maintenance with assessment cycles

- 9 : secondary cost element
- 4 digits : cost section : **105**
- 3 digits : by default **000**
- 1 digit : **0** - ad cost
- 1 digit : **1** - assessment

9	Secondary cost element				
1	0	5	0	Cost section	
0	0	0	Local needs		
0	ad cost				
1	assessment				

The codification of a Reporting cost element (to transfer costs from a cost center to COPA):

- 98 : reporting cost element
- 3 digits : cost section
- 3 digits : local need
- 1 digit
 - 0 - ad cost
 - 1 - unit price
 - 2 - fixed price
- 1 digit
 - 0 - settlement
 - 1 - assessment
 - 2 - activities

9	8	Secondary cost element			
X	X	X	Cost section		
X	X	X	Local needs		
X	0 – ad cost 1 – unit price 2 – fixed price				
X	0 – settlement 1 – assessment 2 – activities				

In WP2

The codification of a secondary cost element is:

- 99 : secondary cost element
- 6 digits : the first digits depend on the use of the cost element

9	9	Secondary cost element			
2	1	Internal settlement			
0	0	X	X	Maintenance	
4	2	Assessment			
2		X	X	X	Fixed costs
3		X	X	X	Depreciation
6		X	X	X	R&D
9	9	X	X	COPA	
4	3	Internal activity allocation			
0		X	X	X	Fixed costs
6		X	X	X	Utilities
8		X	X	X	Depreciation

i SAP t-code
KAH3 - Display cost element group

The group **ZRCS-FC** is created in PF1 & WP1 and is used

- in BW & Qlikview for the fixed costs reports
- in assessment cycles

i SAP t-code
KAH3 - Display cost element group

! **Warning**
From 01 Jan 2022 the group **ZRCS-FC** is replaced by the **Cost element Group ZSOLV**

ZRCS-FC	COST ANALYSIS
- ZRCS-CNP Fixed Costs - ZRCS-AC Actual Fixed Costs - ZRCS-10 LABOUR - ZRCS-20 MAINTENANCE - ZRCS-30 PURCHASES, SERVICES AND miscellaneous - ZRCS-40 Travel expenses - ZRCS-50 INDIRECT - ZRCS-ABCNP Fixed Costs Absorption - ZRCS-AMO Depreciation - ZRCS-ACAMO Actual Depreciation - ZRCS-ABAMO Depreciation Absorption - ZRCS-FCDIV Others - ZRCS-ASDIS Assets Disposal - ZRCS-COPA COPA - ZRCS-SALE Sales - ZRCS-VSE VARIABLE SELLING EXPENSES - ZRCS-OTH Others - ZRCS-70 FINANCIAL COSTS - ZRCS-80 Restructuration - ZRCS-90 R&D - ZRCS-99 Function Noveware - ZRCS-9999 TECHNICAL	

- In PF2, the group **XCS-ALL** is the base for allocation structures of Utilities and for new Splitting Structures
- In WP2, the group **XCS-ALL** is used in the PA transfer structures for settling

WBS elements, process orders and internal orders to CO/PA



SAP t-code

KAH3 - Display cost element group

XCS-ALL	Automatic input PO /WBS >> CO-PA
XCS-SELL	Sales (Process Order/WBS >> CO-PA)
XCS-SALE11	Sales (PO/WBS > CO-PA) EC 11 VVB30/41/50
XCS-SALE01	Sales (PO/WBS > CO-PA) EC 01 VVB31/40/51
XCS-CSS	Taxes (PO/WBS >> CO-PA) EC 01 VVC30
XCS-VCAL	Variable Cost (PO/WBS >> CO-PA) EC01 E/D05
XCS-FCAL	Fix Cost (PO/WBS >> CO-PA) Cost elements
XCS-MO	Man hour (Process Order/WBS >> CO-PA)
XCS-OTHFC	Fix Cost (Process Order/WBS >> CO-PA)
XCS-DEPAL	Depreciation (PO/WBS >> CO-PA) EC01 F05
XCS-STAT	Statutory depreciation (PO/WBS>>EC01 F01
XCS-VWJ15	R&D royalties
XCS-SALQTY	quantity sales



The code of the standard hierarchy in PF2 is KCHEF_HIER and it is structured in 2 main sub-groups:

- CC_ORGANIS
- CC_CHEOPS



The group CC_CHEOPS was used for **reporting cost centers**. These cost centers are not used anymore.

In other words the group CC_CHEOPS should not be used anymore and all active cost centers should now be included in the group CC_ORGANIS.

KCHEF_HIER Standard Hierarchy ERP

CC_ORGANIS CC ORGANISATION

~~CC_CHEOPS CC REPORTING~~

The group CC_ORGANIS is only harmonized until the plant level, afterwards it is free for every site.

CC_ORGANIS

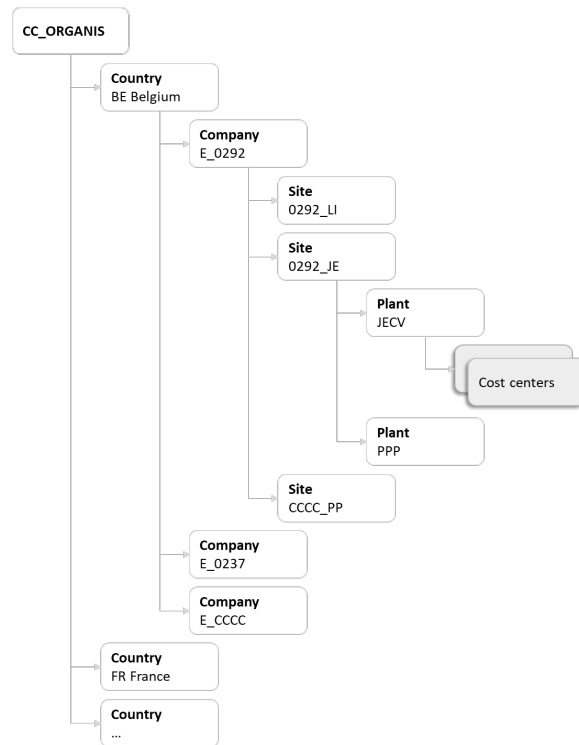
- XX - Country
 - E_CCCC - Company
 - CCCC_PP - Site
 - PPP - Plant
 - Cost center 1
 - Cost center 2

XX = Country code

CCCC = Company code

PPP = plant code

PP = First 2 digits of the plant code



Reporting cost centers are not used anymore. They were all blocked in May 2021 and should not be created anymore.

The Cost Centers depending on "CC_CHEOPS" are mapped with the corresponding "reporting" profit center.

There are the mirrors, by company, of the "Result Profit centers". All the operations relevant for reporting are posted in the Profit Centers through those Cost Centers.

They represent generally the 3 levels of the reporting:

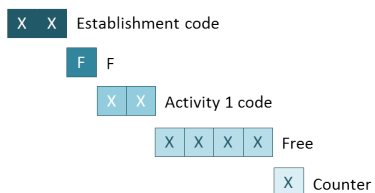
- Company – with split by partner (level 1)
- Division – with split by origin or by partner (level 2)
- PIF / origin / packaging (level 3)

PIF level

Standard codification

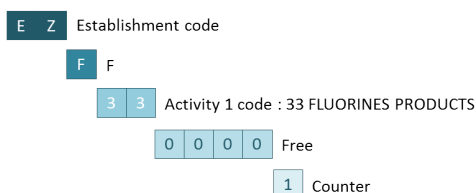
The codification of a reporting cost center used at PIF level

- Establishment code
- Letter F
- Activity 1 code



Example

Codification of a reporting cost center for the PIF NGAAA Nocolok Wet in the plant SEF Seoul

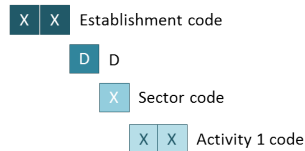


Activity 1 level

Standard codification

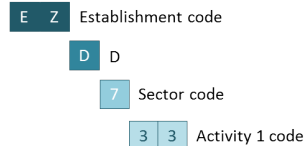
The codification of a reporting cost center used at Activity 1 level

- Establishment code
- Letter D
- Sector code
- Activity 1 code



Example

Codification of a reporting cost center for the Activity 1 = 33 in the plant SEF Seoul

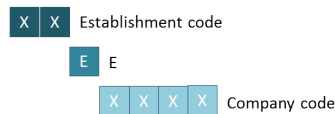


Company level

Standard codification

The codification of a reporting cost center used at Company code level:

- Establishment code
- Letter E
- Company code



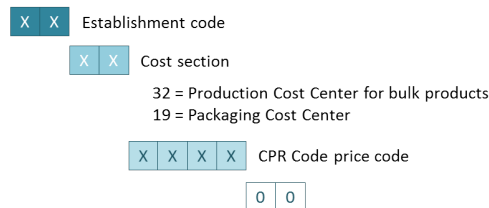
Production cost centers

Standard codification

The codification of an organizational cost center used for production is the combination of :

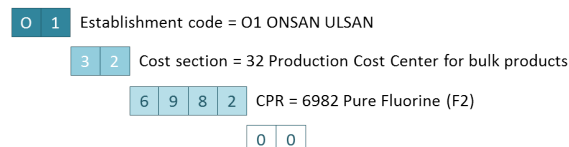
- [Establishment code](#)
- [Cost section](#)
- Code Prix de Revient (=CPR) that can be found with [PF2 - Table ZZRT179V - Product hierarchies](#)

Note: Finance workflow is checking if the "Cost section" code is valid, reading table "ZZK_SECTION" in PF1_050; it should be maintained when required.



Example

Codification of a cost center used for the workshop F2 in the plant ONSF Onsan



Other cost centers

Standard codification

The codification of an organizational cost center not used for production is the combination of :

- Establishment code
- Cost section
- Free (for utilities it depends on the utility type listed [here](#))

X X Establishment code
X X X Cost section
X X X X X Free (*)

Example

Codification of a cost center used for Finance & Corporate Development in the plant OSF Onsan

O 1 Establishment code = O1 ONSAN ULSAN
1 6 3 Cost section = 163 Finance & Corporate Development
0 0 0 0 0 Free

ZCBS is the code of the alternative cost centers hierarchy that is mainly used for reporting purposes (ex: [CoSta - Reports](#) , [Fixed costs](#)).

You can display the ZCBS hierarchy:

- in SAP using the transaction [KSH3 - Display cost center hierarchy](#)

You can also use the report [FC - Cost centers master data](#) to display all cost centers with their assignment in the hierarchy ZCBS.



All active must be assigned to the lowest level in the hierarchy so that the full ZCBS levels are properly shown for the related cost center.

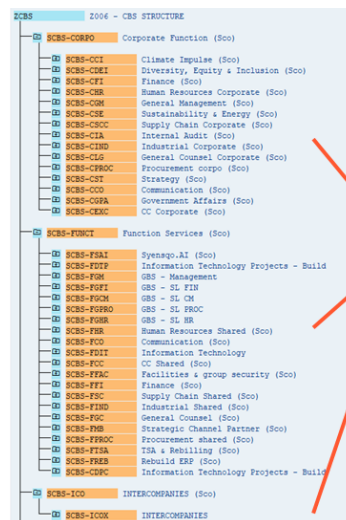
A cost center is included in ZCBS according to the following principles:

- 1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1
- 2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L
- 3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA

1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1

CBS cost centers

- All cost centers included in the groups **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are assigned to the [Activity 1](#) CBSS in WP2 (=IECRA00569) and PF2 (=DIV 50 or =BA 8500).
- Cost centers included in the group **SCBS-ICO** INTERCOMPANIES are assigned to the [Activity 1](#) CBSS in WP2 (=IECRA01148) and PF2.



Activity 1

CBSS
Division 50

Non allocated cost centers

- All cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS are assigned to the **Activity 1** CBNR in WP2 (=IECRA00450) and PF2 (=DIV 59 or =BA 8590).

ZCBS 2006 - CBS STRUCTURE

SCBS-CORPO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
SCBS-OTRSP	CBS NON FUNCTION - Separation P
SCBS-OTRPO	Day 3 Program
SCBS-OTRDR	GBS Double run - Management
SCBS-SFDR	GBS Double run - SL FIN
SCBS-SCTDR	GBS double run - SL CM
SCBS-SRDR	GBS double run - SL PROC
SCBS-SBRDR	GBS double run - SL ER
SCBS-OTRDT	Double Run IT
SCBS-OTRDB	Rebuild ERP
SCBS-OTRDC	Facilities Double run - GBS
SCBS-OTRDE	NEW ERP PROJECT
SCBS-OTRS	CBS NON FUNCTION COSTS - Scope 1
SCBS-OTRA	CBS NON FUNCTION COSTS

Activity 1

CBNR
Division 59

GBU cost centers

- All cost centers included in the group **ENTRP** ENTERPRISE are assigned to a GBU.



There can not be cost centers allocated to CBS included in the group ENTRP.

ZCBS 2006 - CBS STRUCTURE

SCBS-CORPO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP
ENTM	ADMINISTRATION
ENTV	MARKETING & SALES
ENTP	PRODUCTION
ENTSC	MISCELLANEOUS PRODUCTION
ENTCO	GBU INTERCOMPANY
ENTSV	OTHER REVENUES
ENTSR	RESTRUCTURING
ENTAR	OTHER OPERATIONAL COSTS
ENTGL	NON RECURRING GAINS & LOSSES
ENTRO	POST OPERATING RESULT
ENTP	VARIABLE COSTS
ENTVSE	VARIABLE SELLING EXPENSES
ENTLO	Storage and Loading
ENTCO	Logistic Cost WP (off-production)
ENTDN	WRITE-DOWNS ON INVENTORIES
ENTIR	IMPAIRMENT ON TRADE RECEIVABLES
ENTRO	R&I ROYALTIES
ENTD	R&D
ENTPL	R&D - Platforms

Activity 1

GBU

Other groups

- The group **RHXXX** TECHNICAL COST CENTERS is used for technical cost centers (not reported in fixed costs report)
- The group **DISC** DISCONTINUED is used for cost centers that are blocked
- The group **ZNS-FUNCT** NON SOLVAY - FUNCTION SERVICES can be used for entities sold when they want to keep working with a fixed costs report with their own groups

ZCBS 2006 - CBS STRUCTURE

SCBS-CORPO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP
RHXXX	RHODIA TECHNICAL COST CENTERS
DISC	DISCONTINUED
ZNS-FUNCT	NON SOLVAY - FUNCTION SERVICES

Activity 1

Not allocated



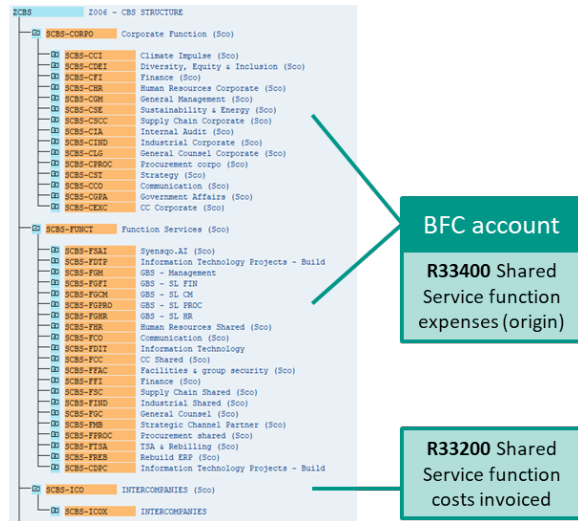
Group ZNS-FUNCT

Currently, the group ZNS-FUNCT does not exist in WP2 or PF2 because it doesn't need to be maintained.

2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L

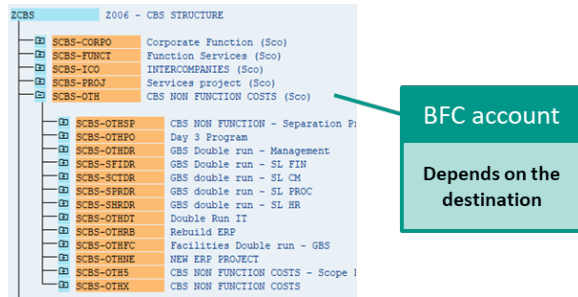
CBS cost centers

- All cost centers included in the group **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are allocated to **R33400** Shared service function expenses (origin)
- All cost centers included in the group **SCBS-ICO** INTERCOMPANIES are allocated to **R33200** Shared services function costs invoiced



Non allocated cost centers

- Cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS : they will be allocated to corresponding BFC headings depending on its destination (ie: Administrative or Commercial expenses, Other recurring operating income/expenses, etc)



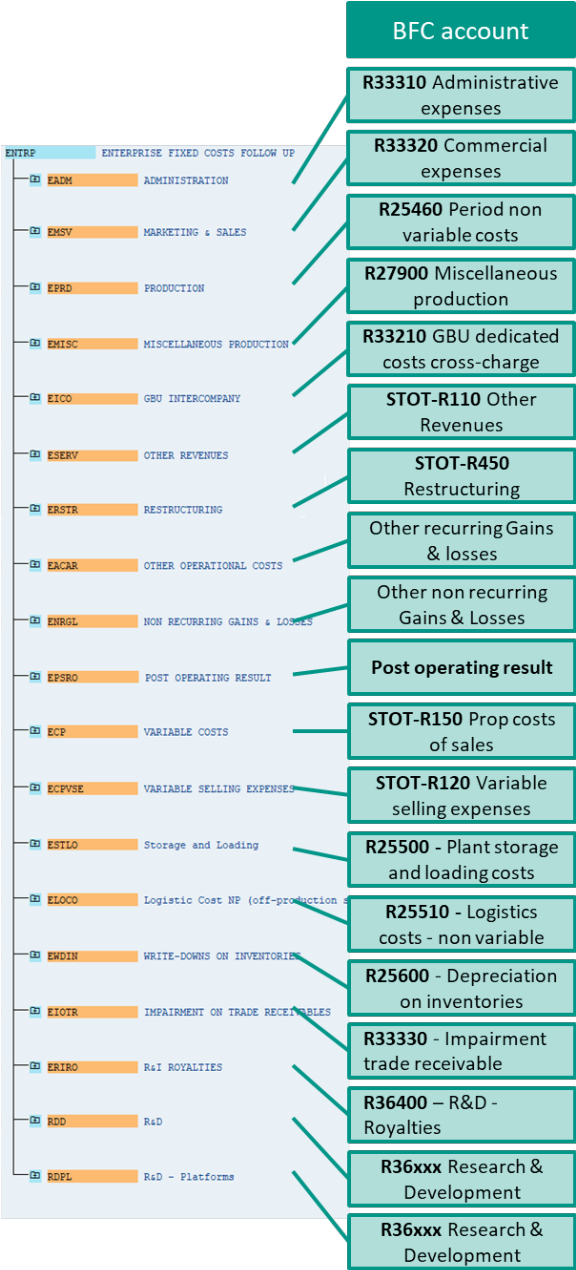
GBU cost centers

- The allocation of cost centers included in the group **ENTRP** ENTERPRISE depends on the type of costs:

ZCBS group	Definition
EPRD	All production cost centers should be included in the group EPRD: - Indirect production cost centers (PPPP-2 in WP2) should be included in a group EPRD1=>EPRD6. - Utilities cost centers should be included in the group EPRD4Y in PF2 only. In WP2 they are included in the group ECP) - Direct production cost centers (PPPP-1 in WP2, EE32xxxxxx in PF2) should be included in the EPRD0: - EPRD0X when the production cost center is not mixed (all cost centers in WP2 and some cost centers in PF2) - EPRD0Y when the production cost center is mixed (only in PF2) - EPRD0Z can be used to manage underactivity (only in very specific cases) => Definition of Period non-proportional costs of production (R25460)
EADM	This group is used for cost centers allocated to the BFC account Administrative expenses (R33310) A GBU can request the creation of sub-groups to detail its own organization.
EMSV	

	This group is used for cost centers allocated to the BFC account Commercial expenses (R33320) A GBU can request the creation of sub-groups to detail its own organization.
RDD	This group is used for cost centers allocated to the BFC account Research and Development (R360) A GBU can request the creation of sub-groups to detail its own organization.

For other groups you can look at the file by ERP in [Assessment cycles Rules](#)



Technical cost centers are not allocated to BFC

3. There is a direct link between the lowest level of the ZCBS hierarchy and a [BSA](#)

The ZCBS hierarchy is used for the allocation of cost centers to a [BSA](#) using.

The assignment of cost centers to a BSA is done with the cost center hierarchy = [ZCBS_BSA](#) which is built using the last level of the ZCBS hierarchy

Valid from

Normally, the “valid from” date of a cost center must follow the following criteria :

- be the first of a month
- be the current month until D-5 [to allow the closing test being performed D-3]
- be any month in the future
- for implementation project : date to be determined with the project – and validated by DMR

Reminder : cost centers creation requests for the current month are not processed during the closing period (from D-5 to D+3), except for urgent cases to be specifically validated by PE Leader Costing, via the workflow function "Ask the Process Expert for Validation".

Action to undertake : during closing period, if **date « valid from... »** is in the month being closed, inform the requester that the creation will be processed next month. If the requester insists to get an urgent creation, validation from PE Leader Costing is needed, before proceeding.

Valid to

by default it is valid to "31.12.9999".

If it is different from 31.12.9999, it must be justified

The Result (Reporting) Profit Centers are the basis for Group reporting

All elements for BFC statement are extracted from the Profit centers (except NETV, QTV and TPT which are extracted from CO-Profitability Analysis - > CO-PA). To make this extraction work (through interfaces), all objects in CO must be assigned to a profit center;

- Material (plant level, Costing view)
- Cost centers
- CO orders
- PM orders
- PP orders
- Cost collectors
- WBS

The Result Profit centers are depending on the Profit center group "CHEFCHEOPS". These profit centers are generally assigned to all the ERP companies;

The non reporting Profit Center are in group "CHEF_CNTRL"

Standard codification

The codification of an organizational profit center

- Letter C
- Plant code



PIF level

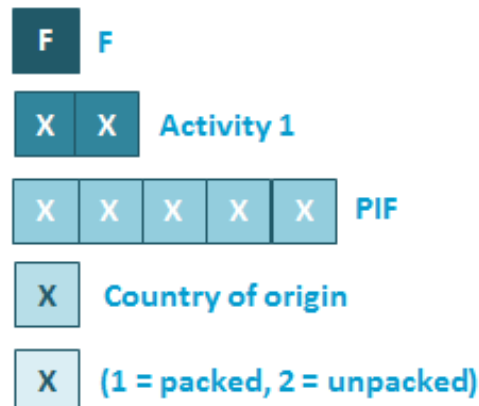
Standard codification

The codification of a reporting profit center used at PIF level:

- **Letter F**
- **Activity 1 code** - 2 characters of the Reporting Division from SM30 table V_134G, Division code (check in Material Master Data (MM03), tab Basic Data 1, the field Division) + Plant code, to get the correct Business Area.
- **PIF code** - Use the first 5 characters of the PIF code (complete with "X" to reach 5 characters). To identify the correct code, go to **T-code MM03 Basic Data 1** tab, check the **Prod. Hierarchy** field. In **SM30 table ZZRT179V**, confirm that the **Prod. Hierarchy** code is marked with an "X" in the **Flag PIF** column.
- **Country of origin** - 1 character for the country code of the industrial origin, i.e. where the goods are manufactured - see appendix for the codes.
- A - Austria

B - Belgium

C - Switzerland



- D - Germany
- E - Spain
- F - France
- G - Great Britain - UK
- H - China
- I - Italy
- J - Japan
- K - Korea
- L - India
- M - Mexico
- N - Netherlands
- O - Russia (possible extension to other countries)
- P - Portugal
- Q - Not used
- R - Brazil
- S - Finland (possible extension to other countries)
- T - Thailand
- U - USA
- V - Argentina
- W - Not used
- X - Improperly used for some "3rd parties" and some other strange ones
- Y - Egypt, Saudi Arabia, Chile and other miscellaneous countries
- Z - Inovyn Martorell - other / future use to determine
- 1 - Rhodia EMEA region (only for "green" GBU - when production center is not specifically known) - corresponding to industrial origin 9991
- 2 - Rhodia NAM region (only for "green" GBU - idem) - corresponding to industrial origin 9992
- 3 - Rhodia LATAM region (only for "green" GBU - idem) - corresponding to industrial origin 9993
- 4 - Rhodia APAC region (only for "green" GBU - idem) - corresponding to industrial origin 9994
- 9 - Third parties - corresponding to industrial origin 9997
- **Code packaging** - 1 character (normally a digit) to differentiate - normally odd for packed and even for bulk.

These profit centers are used for postings at the lower level of detail :
PIF + industrial origin.

Activity 1 level

Standard codification

The codification of a reporting profit center used at Activity 1 level

- **D + Business Area**

- Letter D
- **Business Area**
- Sector code
- Activity 1 code
- Free

These profit centers are used for posting at "company code" + "BFC Activity 1" level. Should wait until the Business Area has been created by APDM and is available in PF2_020 before creating the D* profit center.



Profit centers at company & company/object levels should not be used anymore

Before the project SPS (COPA in PF2) there were 2 other types of reporting profit centers:

At company level

They were used for posting at "company code" level for which there was no subdivision between GBU or BFC Activities.

The codification of a reporting profit center used at Company code level was:

- Letter E
- Company code

At company & object level

These profit centers represent the shares of the company hold by other Solvay companies. Can be created for any Solvay companies, operating in the ERP Solvay or not.

The codification of a reporting profit center used at Company code and object level was:

- Letters SCHEF
- Company code

Reporting profit centers at company & company/object levels should not be used anymore



It's not possible to change the business area field during a fiscal year once there are already postings or planned postings in that fiscal year.



The Business area is used in **PF2** only and is used to identify the business involved in each transaction.

The codification of the Business area is:

- 1st digit : [Rules - PF2 - Sector code](#)
- the 2 middle characters : [Rule s - PF2 - Activity 1](#)
- last digit is always "0", except for German companies



SAP t-code

[PF2 - Table TGSB \(view ZZRTGSBV\) - Business area](#)

The person responsible of a cost center is accountable for the elements allocated in the cost center

The companies using SRM7 for purchasing should have a SRM7 user ID (=BIP user ID) entered in this field, starting with 5, such as 50000000

To display the list of person responsible use the report [PF2 - SRM Validators in cost centers](#)

Usually the name & description of a cost center is free but in some cases there can be special needs.



An **assessment cycle** is used in SAP to assign all primary cost elements and secondary cost elements from a sending cost center to the receiver cost center. When you want to transfer costs from one cost center to another through an assessment cycle, sap use a secondary cost element and accumulates all the primary cost and secondary cost and send it to the receiving cost center.

Definition

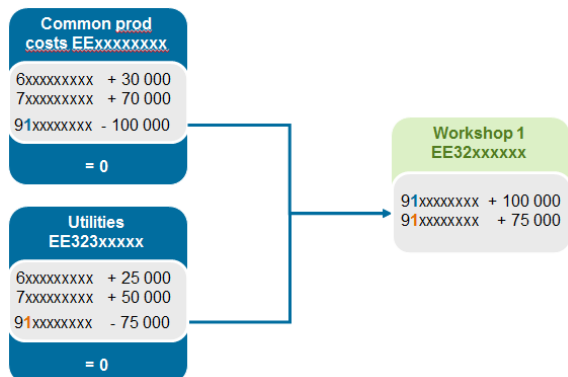
An **assessment cycle** is used in SAP to assign all primary cost elements and secondary cost elements from a sending cost center to the receiver cost center. When you want to transfer costs from one cost center to another through an assessment cycle, sap use a [secondary cost element](#) and accumulates all the primary cost and secondary cost and send it to the receiving cost center.

PF1

In PF1, assessment cycles are used to:

- Allocate common production & utilities cost centers to Workshops cost centers (EE32xxxxx or EE193xxxxx)

The codification of the [secondary cost element](#) to be used is: 91xxxxxx
xxxx

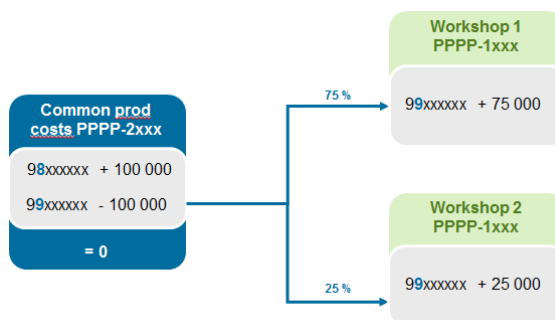


WP1

In WP1, assessment cycles are used to:

- Allocate common production cost centers (PPPP-2xxx) to Workshops cost centers (PPPP-1xxx)

The codification of the [secondary cost element](#) to be used is: 99xxxxxx
xx



Maintenance of cycles in SAP

SAP transactions

- KSU1 - Create Actual Assessment Cycle
- KSU2 - Change Actual Assessment Cycle
- KSU3 - Display Actual Assessment Cycle

Example

- [Cycles PF1 - Example](#)

List of cycles

PF1

- IAS19 PF1 - cycle CCCCDV
- Restructuring PF1 - cycle CCCC2
- Restructuring PF1 - cycle CCCRT

WP1

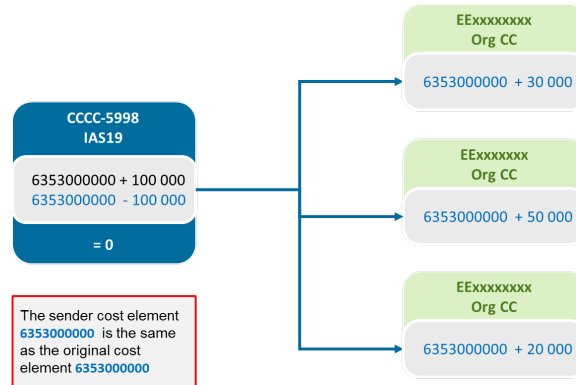
- IAS19 WP1 - cycle CCCC19
- Restructuring WP1 - cycle CCCC2
- Restructuring WP1 - cycle CCCRT
- Cycles - codification WP1
- Cycle insurance WP1





A **distribution cycle** is used in SAP to transfer primary costs from a sender cost center to receiving controlling objects. The original cost element remains the same.

In **PF1**, distribution cycles are used for IAS 19



When you create a cycle to distribute corporate IAS19 costs in PF1, you must follow the following steps:

STEP 1

Create a distribution cycle with KS V1 - Create Actual Distribution Cycle

1. Cycle = CCCC DV
2. Start Date = 01.01.20YY to 31.12.20YY
3. Text = Distribution (IAS19)

Controlling Area	CHEF	ERP SOLVAY
Cycle	0001DV	Status Saved
Start Date	01.01.2024	To 31.12.2024
Text	Distribution (IAS19/Insurance)	
Indicators	Field Groups	
☒ Iterative	☐ Consumption	
☐ Cumulative	☒ Object Currency	
☐ Cumulated Opt	☐ Transaction Curren	

STEP 2

Only one segment needs to be created

1. Segment name = EE800IAS19
2. Segment description = IAS 19 BFC Dotation
3. Sender values =
 - Sender rule: Posted amounts
 - Share in %: 100
 - Act. vals
4. Receiver tracing factor
 - Receiver rule: Variable portions
 - Var.portion type: Actual costs
 - Scale Neg. Tracing Factors: No scaling
5. Sender cost center = EE 800IAS19
6. Sender cost elements group = ZS O-P20010
7. Receiver cost centers group = E_CCCC (= all cost centers of the company)

Controlling Area	CHEF	ERP SOLVAY
Cycle	0001DV	Distribution (IAS19/Insurance)
Segment Name	SM800IAS19	IAS19 BFC Dotation
		Lock indicator
Segment Header		
Senders/Receivers		
Sender Values		
Receiver Tracing Fac...		
Sender values		
Sender rule	Posted amounts	
Share in %	100,00 %	
☒ Act. vals	☐ Plan vals	
Receiver tracing factor		
Receiver rule	Variable portions	
Var.portion type	Actual costs	
Scale Neg. Tracing Factors	No scaling	

Controlling Area	CHEF	ERP SOLVAY
Cycle	0001DV	Distribution (IAS19/Insurance)
Segment Name	SM000IAS19	IAS19 BFC Dotation ☐ Lock indicator

Segment Header	Senders/Receivers	Sender Values	Receiver Tracing Fac... > v
----------------	--------------------------	---------------	-----------------------------

	From	To	Group
Sender			
Cost Center	SM000IAS19 ⑤		
Cost Element			⑥ ZSO-P20010
Cost Object			
Receiver			
Order			
Cost Center			⑦ E_0001
Cost Object			
WBS element			
Business entity			
Property			
Building			
Settlement unit			

8. Cost Element Group = IASSERV

SAVE 

Controlling Area	CHEF	ERP SOLVAY
Cycle	0001DV	Distribution (IAS19/Insurance)
Segment Name	SM000IAS19	IAS19 BFC Dotation ☐ Lock indicator

< Sender Values	Receiver Tracing Factor	Receiver Weighting Factors	> v
-----------------	--------------------------------	----------------------------	-----

Tracing Factor	
Var. portion type	Actual costs v
Scale Neg. Tracing Factors	No scaling v

Selection Criteria	
Cost Element	From to Group
	⑧ IASSERV

 **COPA Assessment cycle** assesses costs from a Cost Center to COPA Value Fields.

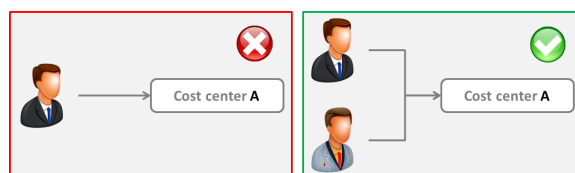
In PF2, the P&L is built in COPA, cost centers are assessed to a value field in COPA with a secondary cost element 98xxxxxxx

[[Cost center - Creation Rules](#)] [[Cost allocation - Rule](#)] [[Pricing - Rule](#)] [[Payroll expenses allocation](#)] [[Reporting assessment - rule](#)] [[Intercos - cycles](#)] [[Technical cost center usage](#)] [[Statistical key figures usage](#)] [[Working File 3](#)]

Cost center - Creation Rules

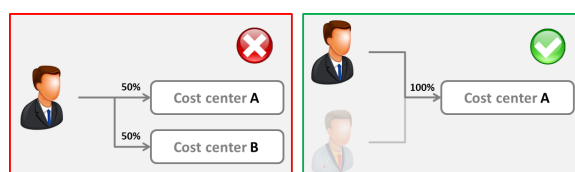
Rule 1

It is not allowed to create a cost center for less than two employees



Rule 2

An employee is assigned to one cost center only



Rule 3

Threshold of minimum amount per year of primary expense.

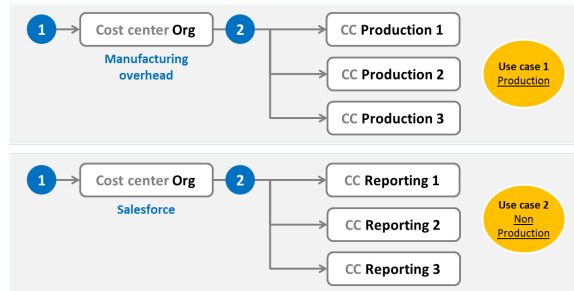
Cost allocation - Rule

Recommendation: minimize the number of CC allocation

- For Production costs: allocation between organizational CC and another organizational CC
- For non Production costs: allocation from organizational CC to reporting CC

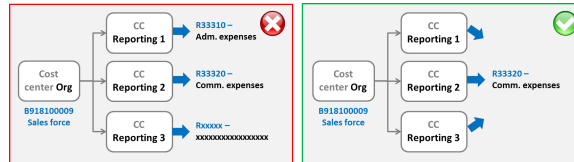
Exception

- Utilities
- Insurance (IAS 19)
- R&I: allocation from CC to WBS
- Intercos: from organizational CC to organizational CC other company



General rule:

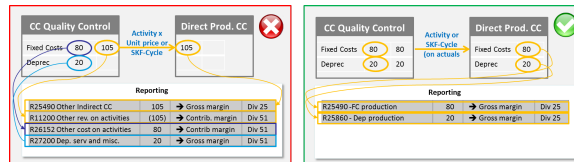
- All type of expenses - different than Manufacturing Costs (Indirect/Direct) and R&I - go directly to BFC (at different reporting cost center) and to only 1 BFC heading.



Pricing - Rule

General rule:

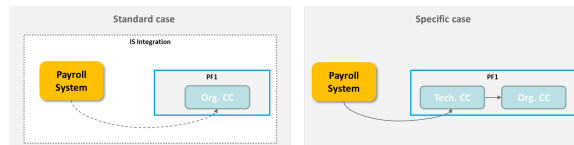
- “No pricing” rule: allocations between organizational cost center, within the same legal entity (same GBU normally, but could be also between 2 GBUs) should be done at cost.



Payroll expenses allocation

General rule:

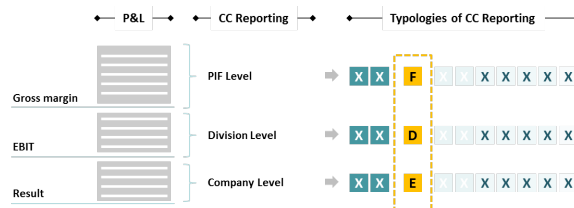
- Payroll expenses shouldn't be posted to technical cost center if HR/Payroll system is integrated.
- An employee is assigned to only one cost center



Reporting assessment - rule

General rule: A minimum level of detail is required for assessment to reporting cost center:

- For gross margin => Cost center reporting at "PIF" Level (see codification below)
- Below gross margin => Cost center reporting at "Division" level (see codification below)
- Below EBIT => Cost center reporting at "Company" level (see codification below)



Interkos - cycles

General rules:

1. For GBU cross charge

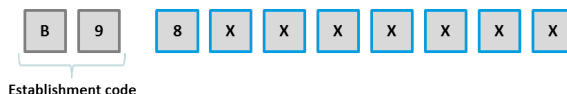
- Change the cycle usage: evolution from actual amounts to planned amount
 - Objective: anticipate the launch of cycles (from D2 to D-1) and reduce problems in D4
- Create a standard cost center for Cross charge (in order to align to method of CBS)

2. For CBS

- Create a specific Cost Section (160) for SBS invoicing

Technical cost center usage

Technical Cost Center can be used for the following cases:



- Use case 1: to centralize primary costs for corporate needs (e.g.: Insurance, IAS 19...)
- Use case 2: to post costs not directly linked to the organizational structure (e.g.: other non recurring expenses)
- Use case 3: to collect the result of income miscellaneous (e.g.: sales of scrap...)
- Use case 4: if the organization cost is not defined in the Cost Section narrative

Reminder: in all cases, the request has to be approved by the Central Costing Expert after approved the request by GBU.

Statistical key figures usage

Definition: "Statistical key figures" provide information on non-monetary data such as the number of employees, number of machines, capacity usage, market information...and can be used for internal cost allocations.

Recommendation: minimize the usage of SKF or avoid it (if possible)

2 conditions are identified to use the "Statistical key figures"

- Volumes of target CC

- High frequency (e.g.: every month) of update

Working File 3

Overview of Working file 3

[Working File 3](#)

All the companies harmonized in Sympa Model after a period of 2-3 months where some adjustment are done;

Controllers should have access to their WF3. If you do not have; please request it

- Each year by the end of October you will be requested to review your allocation keys by RCOM. And this will be part of an Internal Control.



- Request Cycles changes with [Costing forms](#)
- Review of the roles and transactions access by the users has been done in January-16.

[Cycles PF1 - Example](#)

[Cycles - codification PF1](#)

Expand to see the last version of the cycle model in Gdrive:

Definition

Cost object in Product Cost by Period that collects the periodic actual costs incurred in the production of a material. When a cost collector is used, the product is the main cost object.

Use

Product cost collectors are independent of the production type. This means that costs can be collected on product cost collectors in the following production environments:

- In order-related production (using production orders) to analyze the costs by period rather than by lot;
- In process manufacturing (using process orders) to analyze the costs by period rather than by lot;
- Repetitive manufacturing: product cost collectors are used as cost objects.

Cost collectors are independent of the production type. This means that costs can be collected

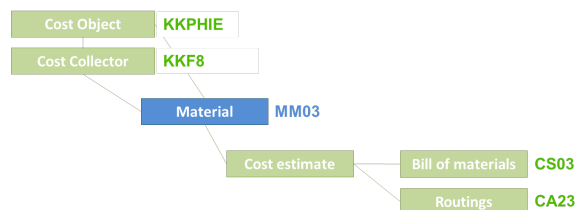
CO-Product Costing Object - Structure

[KKPHIE - Insert a new Cost Object](#)

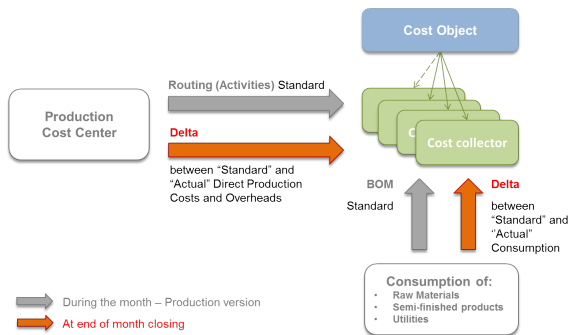
[KKF8 - Display Product Cost Collector](#)

CS03 - Display Material BOM

CA23 - Display Rate Routing

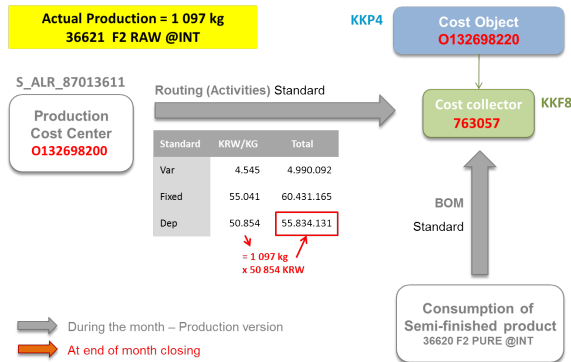


CO-Product Costing
Object - Basic Schema

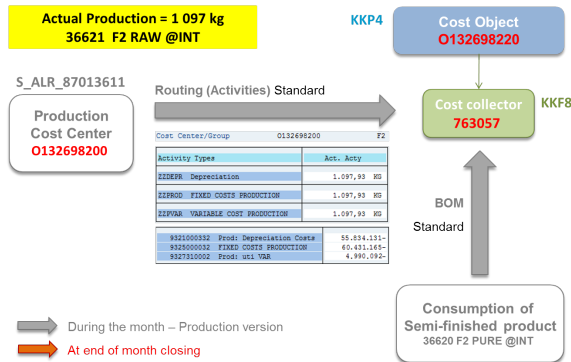


CO-Product Costing
Object – Example – 1/3

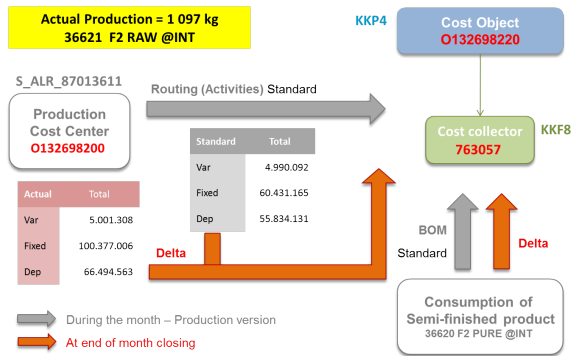
KKP4 - Display Cost Object Hierarchy



CO-Product Costing
Object – Example – 2/3

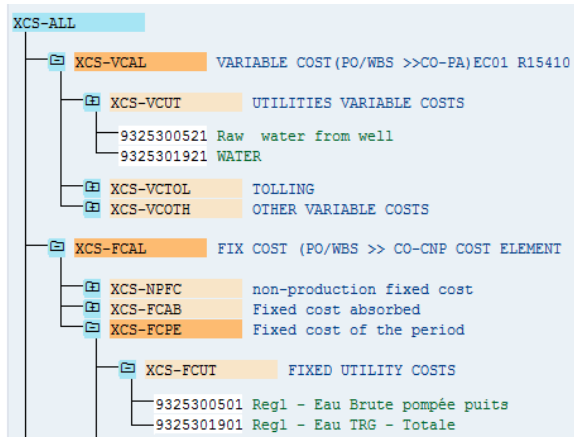


CO-Product Costing
Object – Example – 3/3



- Splitting structure is used in cost center planning to define which cost elements are considered for calculating which prices of activity types, when a cost center has more than one activity associated to it, and the price is not manually determined (most of the cases in production cost center). Splitting structure links Cost elements (and its amounts) with activities types of a given production cost center.
- During the costing process, actual price calculation of the activity types is run. In other word, activity types are reevaluated with actual prices of the month. The splitting structures provide the reference (actual price) for the reevaluation of activity types. This reference has to be defined for each cost center to do so a splitting structure has to be associated to each cost center.

For example, costs posted in the cost center D232410900 are considered as Variable or fixed and then allocated to the corresponding activity with the splitting structure that is based on the hierarchy XCS-ALL



Cost Centers: Actual/Plan/Variance		Date:
Cost Center/Group	D232410900	
Person responsible:	50032333	
Reporting period:	1 to 1	2016

Cost Elements	Act. Costs
9325300521 Raw water f	11.611,07
9325301921 WATER	18.942,44
*** VARIABLE COST (PO/WBS >>C	30.553,51
9325300501 Regl - Eau B	32.905,81
9325301901 Regl - Eau I	5.439,41
*** FIX COST (PO/WBS >> CO-C	38.345,22
**** Debit	68.898,73-
9327310002 Prod: uti VA	30.553,51-
9325000032 FIXED COSTS	38.345,22-
*** Credit	68.898,73-
***** Over/Underabsorption	

Variable costs

Fixed costs

- It is done at CC level.
- The level of complexity is determined by the different types of activity types used in production CC.
- The right design of the splitting Structure/Activity Types is a preliminary step to have the Cost Component structure as detailed or as simple as we want.

The most common splitting structures are Z1 and Z2. They are based on the Rules - Cost element Group XCS-ALL

The splitting structure can be displayed with OKES - Display splitting structure

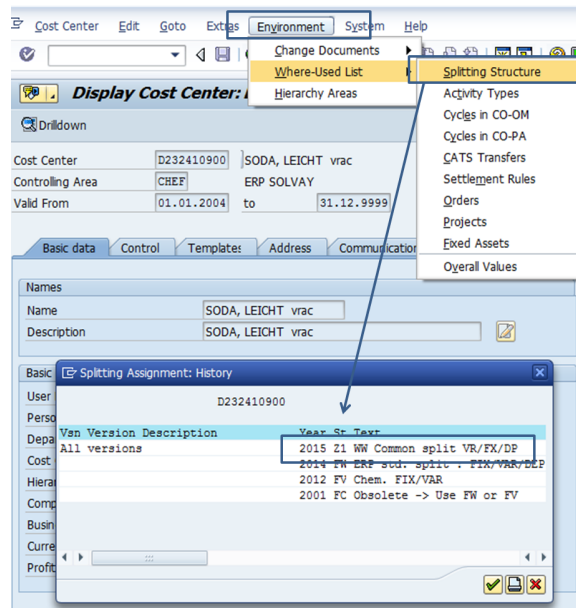
Structure Name	Z1	WW Common split VR/FX/DP	
Assignments			
Assgnmnt	Text	Rule	Text
DP	depreciation	12	Activity quantity
FX	fix cost	12	Activity quantity
VR	variable cost	12	Activity quantity

Structure Name	Z2	WW Util/main/pers/ofc/vc/dp	
Assignments			
Assgnmnt	Text	Rule	Text
DP	depreciation	12	Activity quantity
MAI	maintenance	12	Activity quantity
OFC	other fix costs	12	Activity quantity
PER	personal	12	Activity quantity
UTI	utilities (vr)	12	Activity quantity
VC	other variable costs	12	Activity quantity

- When a production CC is not included in a splitting structure... then the amount is split by the number of Activity types and it is allocated to each of them. Eg: 1000 with 3 act types >> 1000/3

You can check if the cost center is included in a splitting structure with KS
03 - Display cost center

In the example the cost center D232410900 is included in the splitting structure Z1

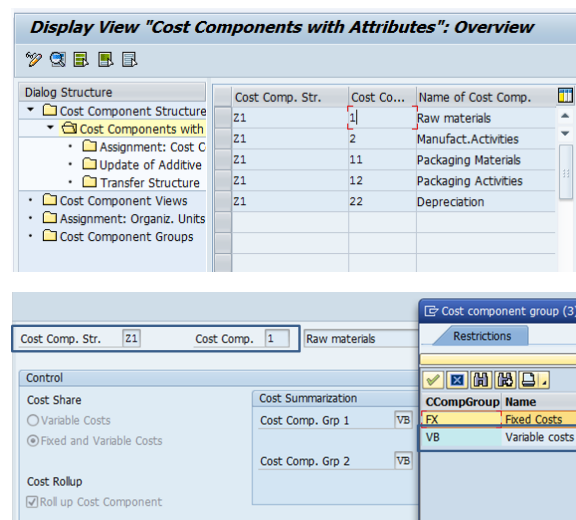


- If there is a posting in a CC in a given cost element linked to a activity type; but there is no posting of that activity type: the system will generate an error in the Product Costing step (activity type revaluation) and the balance of the cost element will remain in the cost center
- If there is posting of an activity type without any posting in the cost elements associated to it: actual price revaluation will bring its price to zero.
- Cost Component structure are used to classify within the cost collector which cost elements are fixed, variable or Depreciation. But not only this. The level of granularity depends on the GBU election (election of Cost Component), but it has to be coherent with activity types. It links them to material ledger classification.
- It is customized at Company level.
- The level of detail provided and its complexity is determined by the different types of activity types used in production CC.
- The right design of the Splitting structure / Activity Types is a preliminary step to have the Cost Component structure as detailed or simple as we want.

There are currently 12 different Cost Component Structures. The most popular one is Z1 that is a very basic one; its main purpose is to be able to split cost in VC-FC-Depr as requested by BFC

- It can be displayed with [OKTZ - Display cost component structure](#)

Each Cost component Structure can have different Cost Components elements:



Cost component Element is categorized as Fix or Variable / this is the base for interface to BFC

Each Cost Component element is compounded by the amount posted in the Cost collector in a given set of Cost elements

Dialog Structure	Co...	Chart...	From cost el.	Origin group	To cost elem.	Cost Co...	Name of Cost Comp.
☐ Cost Component Structure	21	COCA	970000000		970007999	1	Raw materials
☐ Cost Components with Attributes	21	COCA	600000000		601999999	1	Raw materials
☒ Assignment: Cost Component - Cost Element	21	COCA	602200000		609099999	1	Raw materials
☐ Update of Additive Costs	21	COCA	6091000200		6091002000	1	Raw materials
☐ Transfer Structure	21	COCA	6092000000		609999999	1	Raw materials
☐ Cost Component Views	21	COCA	932599991		932599999	1	Raw materials
☐ Assignment: Origins - Units - Cost Component S	21	COCA	932731002		932731002	1	Raw materials
☐ Cost Component Groups							

There are other cost components structure

ZF used by Special Chem (Not always)

Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZF		Prod. VARIABLE
ZF	40	Pack. VARIABLE
ZF	50	Prod. OTHERs
ZF	60	Pack. OTHERs
ZF	90	Utilities VAR
ZF	110	Prod: PERSONNEL
ZF	120	Prod: MAINTENANCE
ZF	130	Prod: DEPRECIATION
ZF	190	Utilities: FDX
ZF	200	Pack: PERSONNEL

ZC used by Soda Ash US

Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZC	10	Materials Variable
ZC	20	Production:Personnel
ZC	30	Production:Oth Fixed
ZC	40	Production: Deprec
ZC	50	Maintenance
ZC	70	Packaging Variable
ZC	80	Packaging Fixed
ZC	90	Utilities Variable
ZC	100	Other Variable Costs

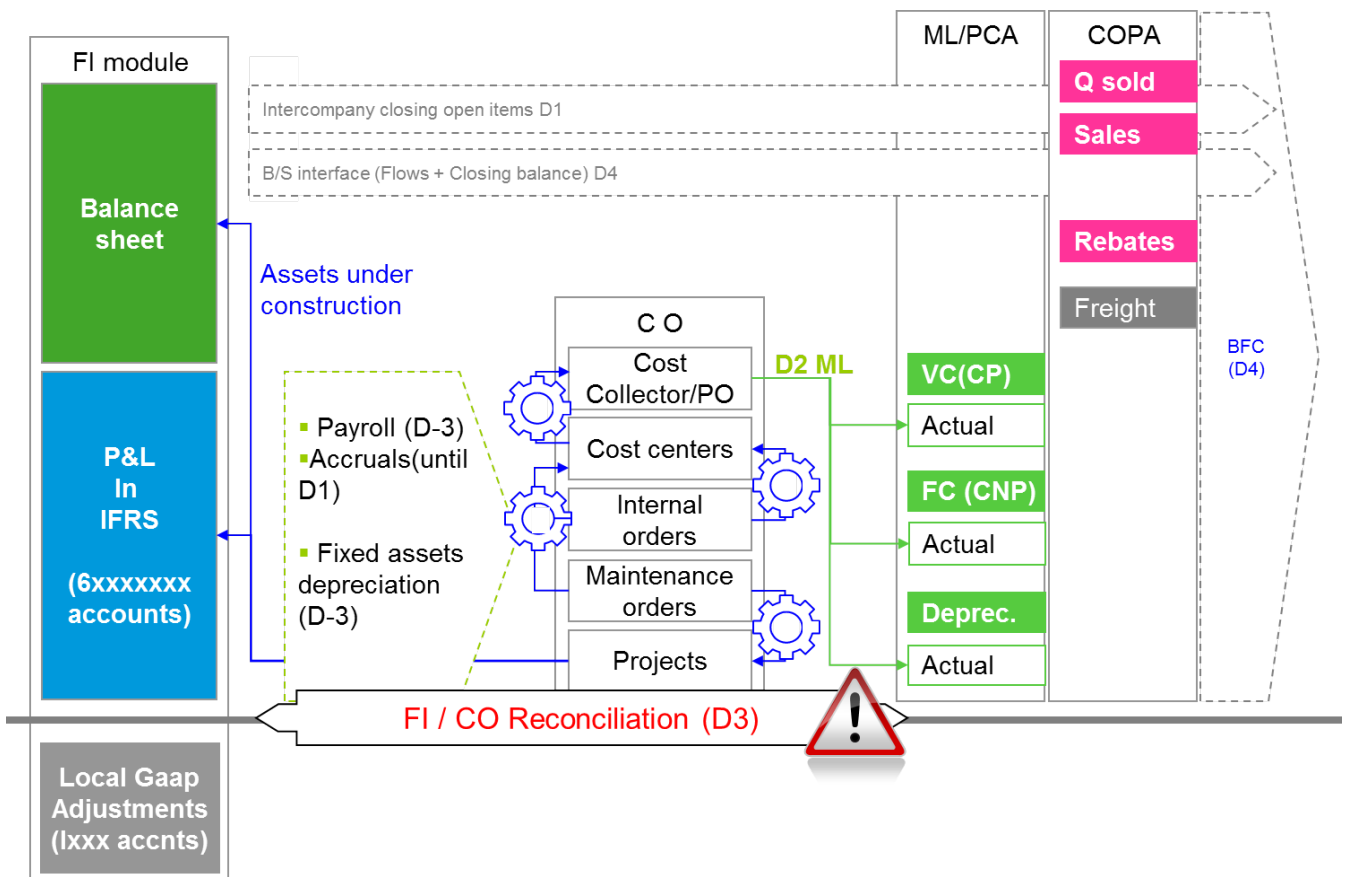
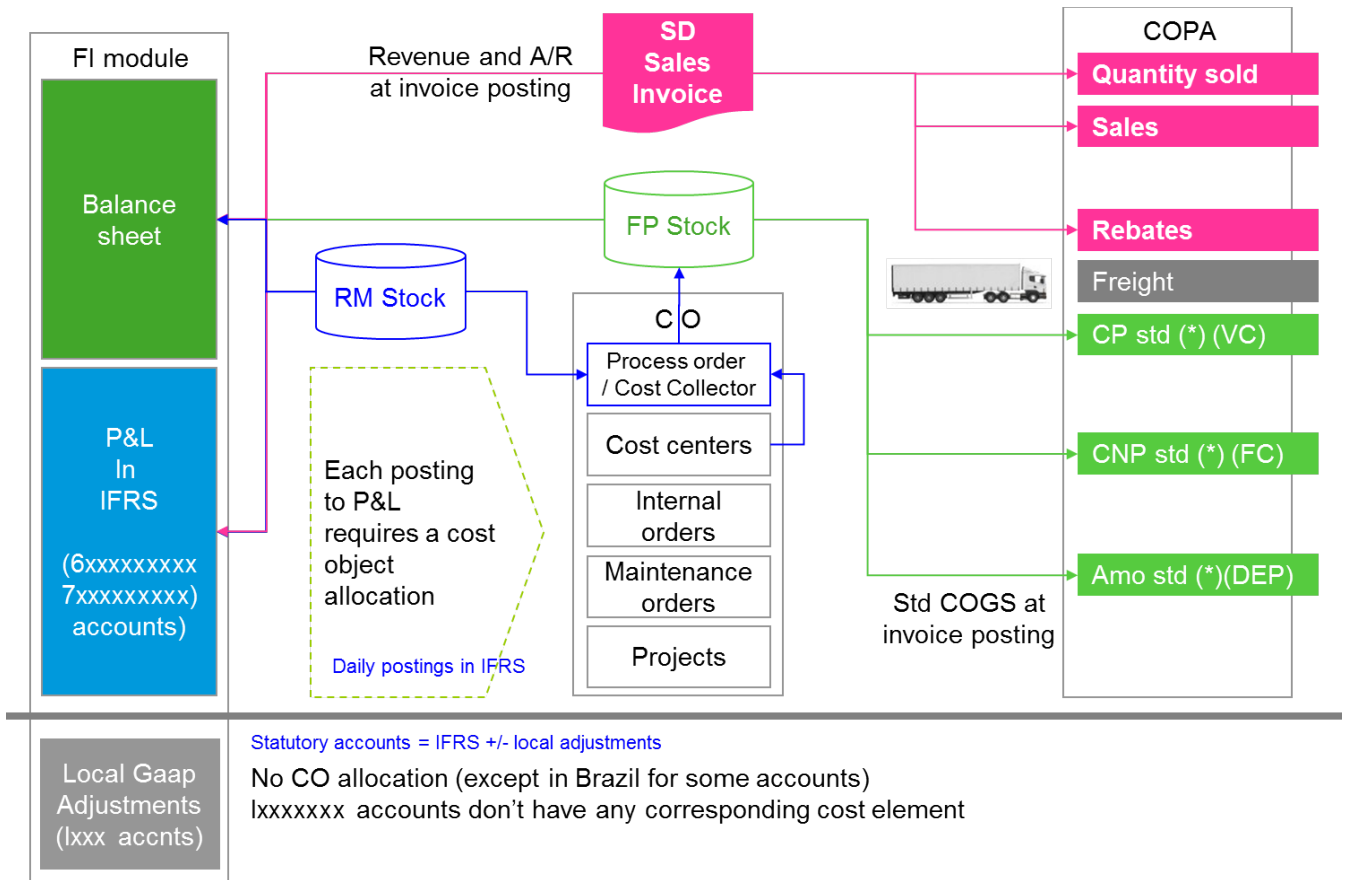
ZY used by Specialty Polymer (not always)

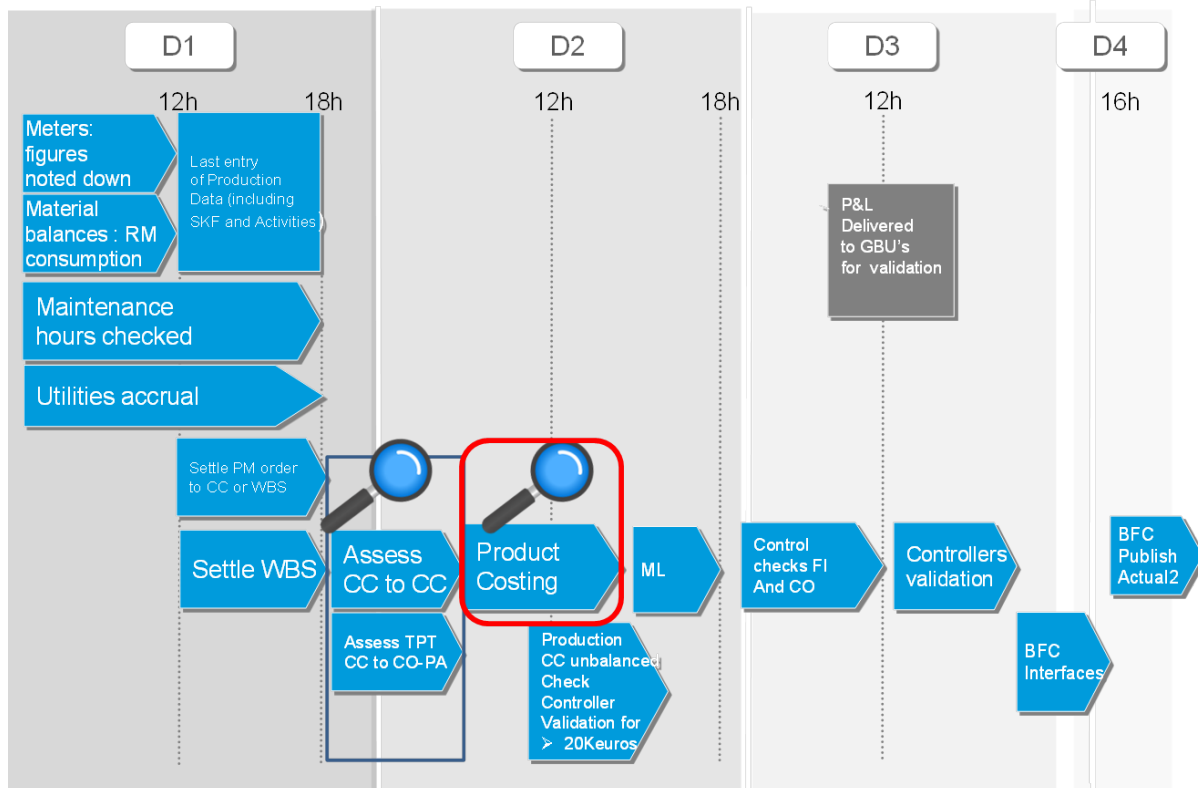
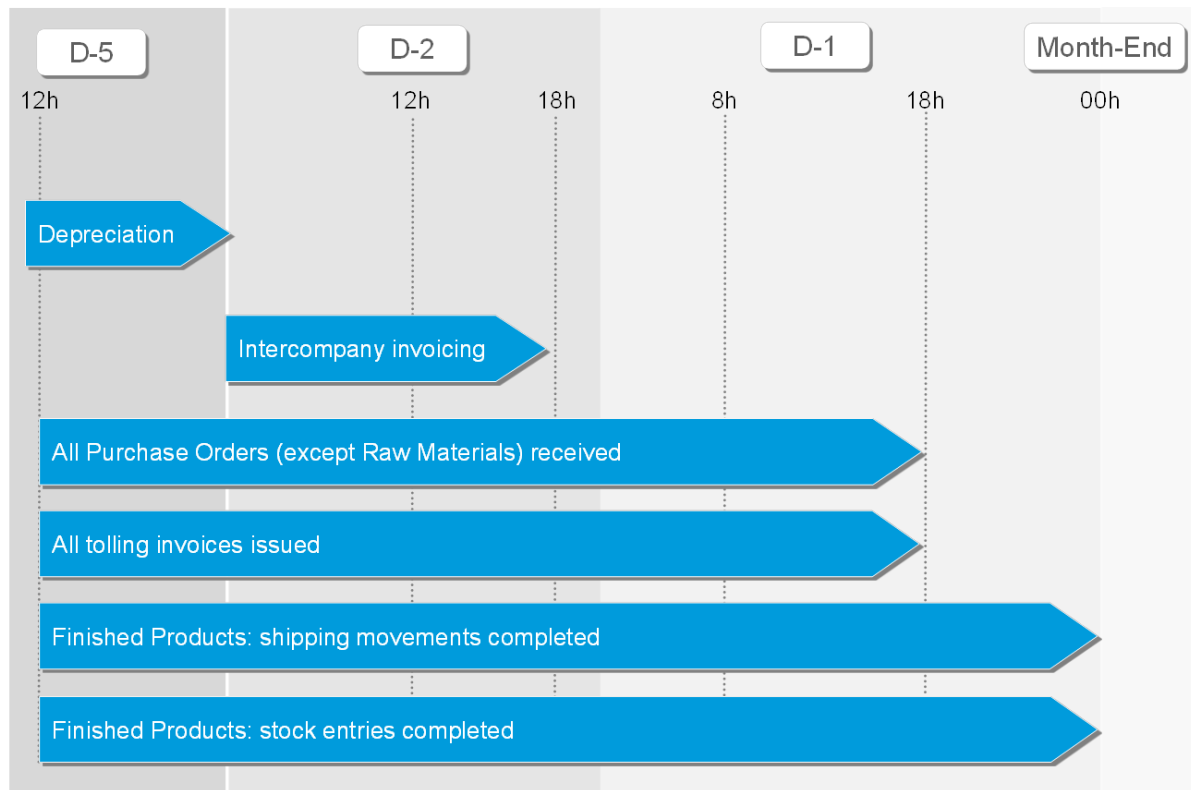
Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZY		Raw Materials
ZY	2	Catalysts/ Chemicals
ZY	3	Utilities
ZY	8	Packaging
ZY	9	Other variable costs
ZY	10	Other fixed costs
ZY	12	Depreciation
ZY	13	Tolling Fees
ZY	15	Acetic Acid Returns
ZY	16	Thermal Oxidizers
ZY	17	Solid Waste

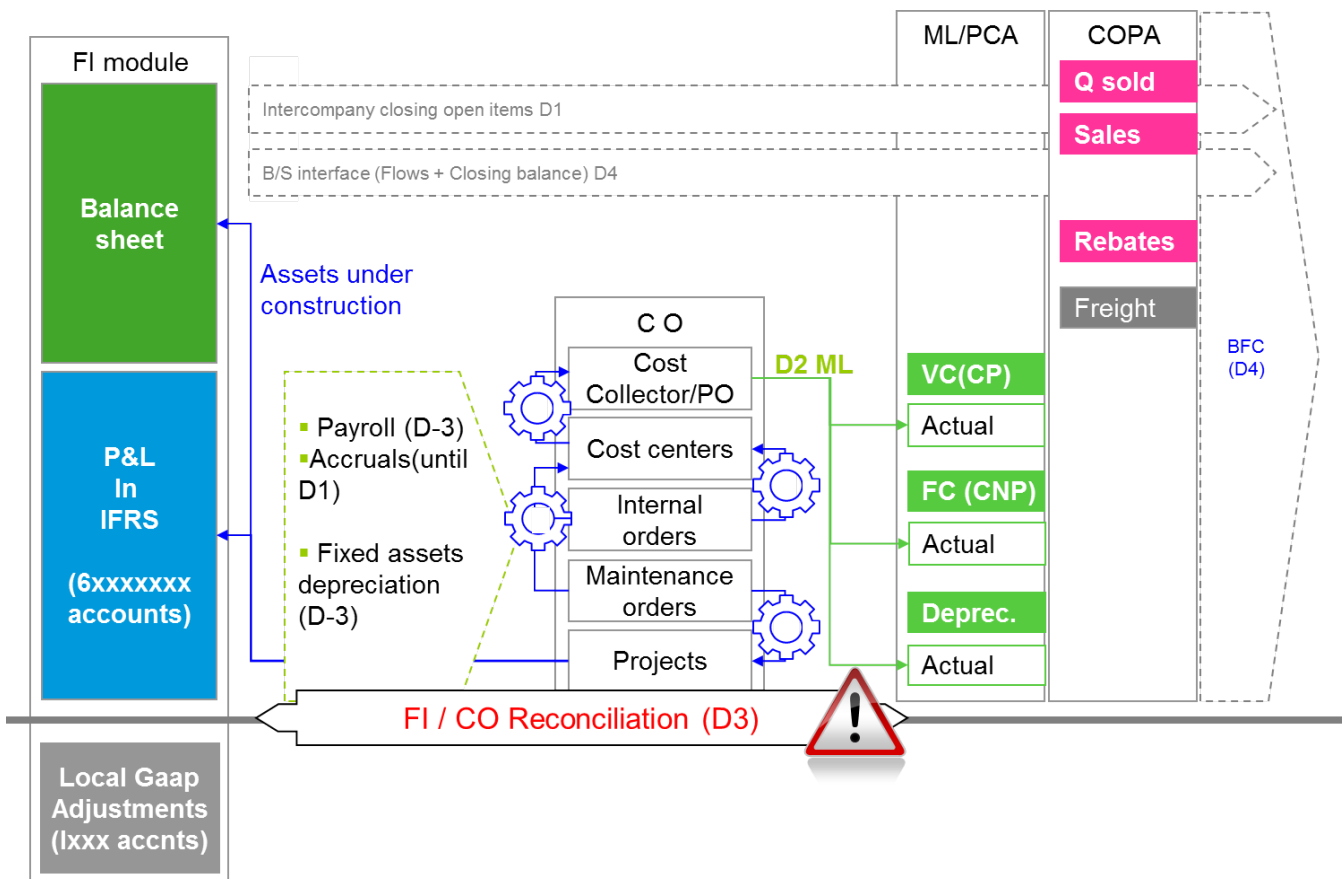
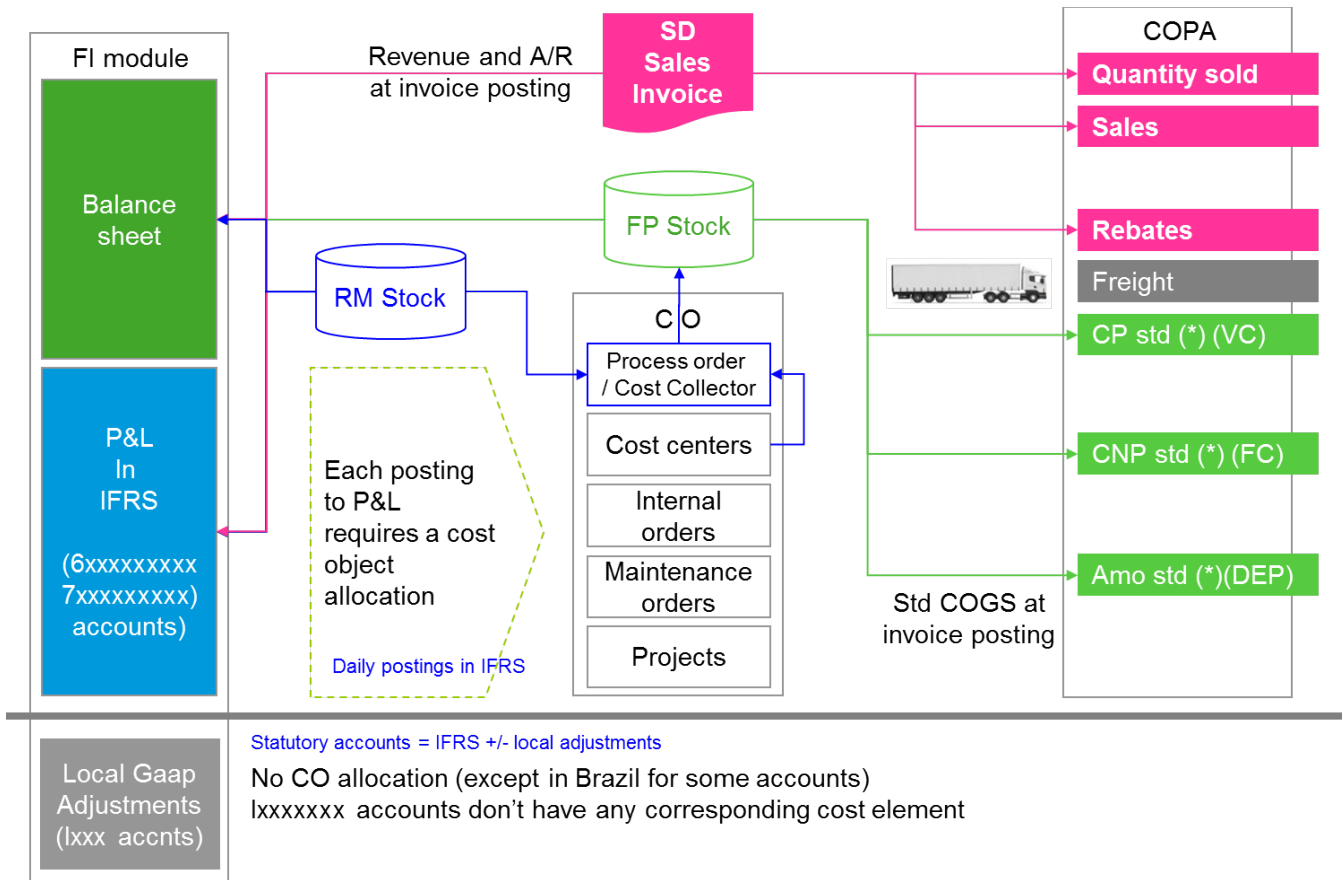
i The cost components structure must be consistent with the splitting structure

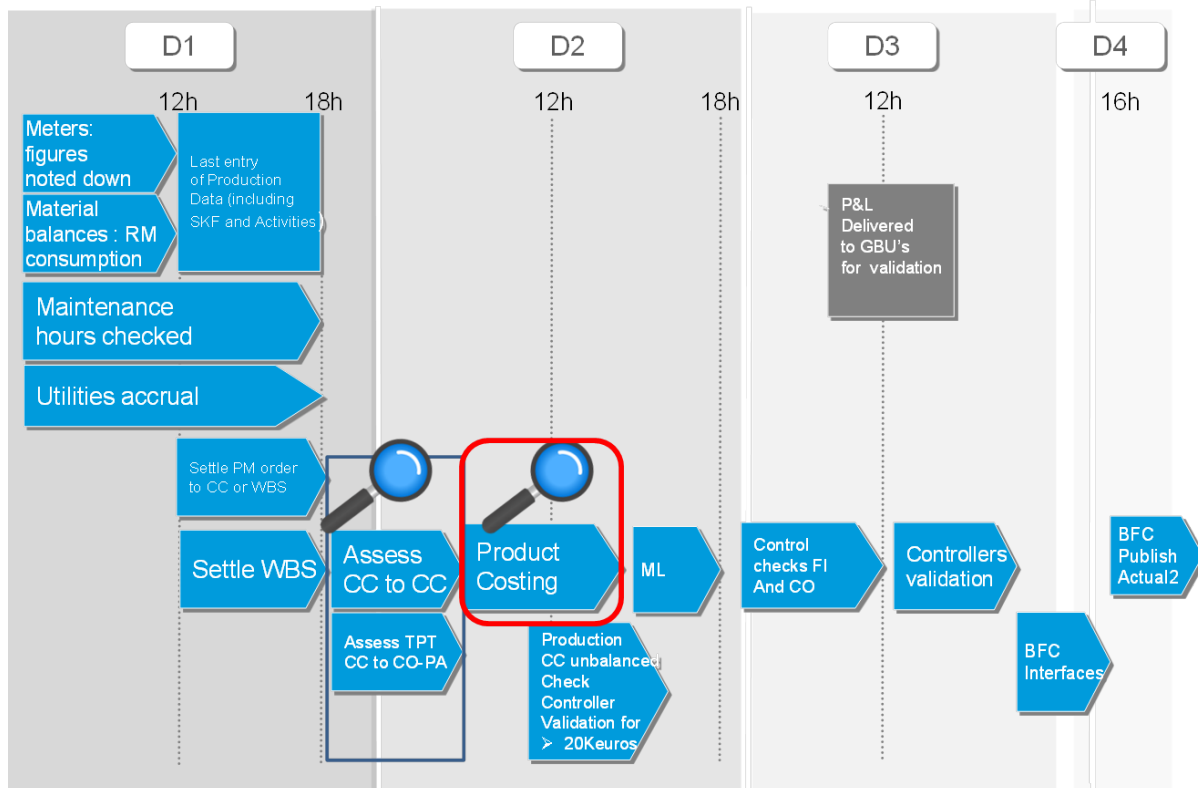
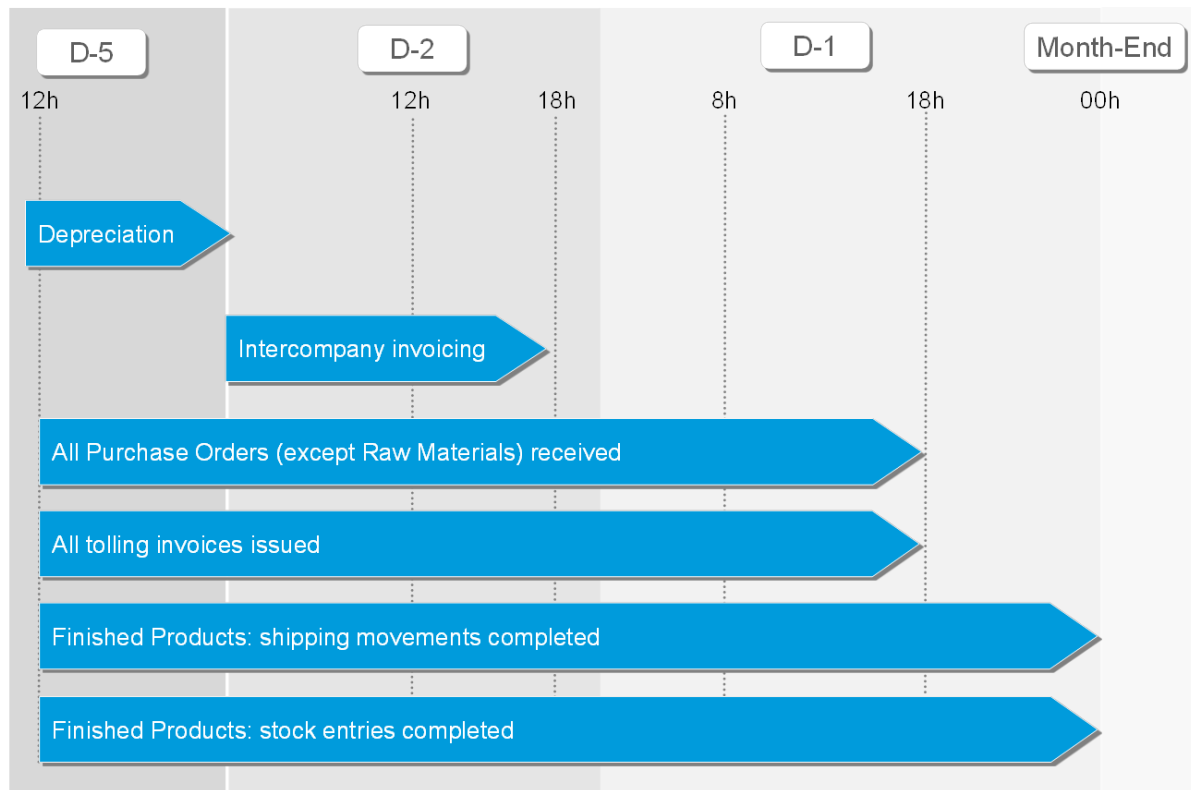
- The Cost Components Structure can be very detailed, but if it is not consistent with the activity type and the Splitting structure, the result won't be as detailed as expected.
- In this example, Fixed Costs in the production CC are only used in one activity type: ZZPROD. So we can not get more detail.

Material Price Analysis											
Costing Output: Set Costing Run											
Material: 14422 HF 100 @B7											
Part: 3427 3427 3427 3427 3427 3427 3427 3427 3427 3427 3427 3427											
Valuation Type: 1											
Period/Year: 12 2112 2112 2112 2112 2112 2112 2112 2112 2112 2112 2112											
Period Status: 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 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055 1056 1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121 1122 1123 1124 1125 1126 1127 1128 1129 1130 1131 1132 1133 1134 1135 1136 1137 1138 1139 1140 1141 1142 1143 1144 1145 1146 1147 1148 1149 1150 1151 1152 1153 1154 1155 1156 1157 1158 1159 1160 1161 1162 1163 1164 1165 1166 1167 1168 1169 1170 1171 1172 1173 1174 1175 1176 1177 1178 1179 1180 1181 1182 1183 1184 1185 1186 1187 1188 1189 1190 1191 1192 1193 1194 1195 1196 1197 1198 1199 1200 1201 1202 1203 1204 1205 1206 1207 1208 1209 1210 1211 1212 1213 1214 1215 1216 1217 1218 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1819 1820 1821 1822 1823 1824 1825 1826 1827 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 1839 1840 1841 1842 1843 1844 1845 1846 1847 1848 1849 1850 1851 1852 1853 1854 1855 1856 1857 1858 1859 1860 1861 1862 1863 1864 1865 1866 1867 1868 1869 1870 1871 1872 1873 1874 1875 1876 1877 1878 1879 1880 1881 1882 1883 1884 1885 1886 1887 1888 1889 1890 1891 1892 1893 1894 1895 1896 1897 1898 1899 1900 1901 1902 1903 1904 1905 1906 1907 1908 1909 1910 1911 1912 1913 1914 1915 1916 1917 1918 1919 1920 1921 1922 1923 1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 1938 1939 1940 1941 1942 1943 1944 1945 1946 1947 1948 1949 1950 1951 1952 1953 1954 1955 1956 1957 1958 1959 1960 1961 1962 1963 1964 1965 1966 1967 1968 1969 1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984 1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051 2052 2053 2054 2055 2056 2057 2058 2059 2060 2061 2062 2063 2064 2065 2066 2067 2068 2069 2070 2071 2072 2073 2074 2075 2076 2077 2078 2079 2080 2081 2082 2083 2084 2085 2086 2087 2088 2089 2090 2091 2092 2093 2094 2095 2096 2097 2098 2099 2100 2101 2102 2103 2104 2105 2106 2107 2108 2109 2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126 2127 2128 2129 2130 2131 2132 2133 2134 2135 2136 2137 2138 2139 2140 2141 2142 2143 2144 2145 2146 2147 2148 2149 2150 2151 2152 2153 2154 2155 2156 2157 2158 2159 2160 2161 2162 2163 2164 2165 2166 2167 2168 2169 2170 2171 2172 2173 2174 2175 2176 2177 2178 2179 2180 2181 2182 2183 2184 2185 2186 2187 2188 2189 2190 2191 2192 2193 2194 2195 2196 2197 2198 2199 2200 2201 2202 2203 2204 2205 2206 2207 2208 2209 2210 2211 2212 2213 2214 2215 2216 2217 2218 2219 2220 2221 2222 2223 2224 2225 2226 2227 2228 2229 2230 2231 2232 2233 2234 2235 2236 2237 2238 2239 2240 2241 2242 2243 2244 2245 2											









SECTION 2 Usage of different reports to explain the P/L

Use PF2 - KE30 - Report Z1KCHEOPS to have a report of Sales (R10000) & variable logistic costs (R12910)

Cheops control			
Navigation			
Group code	▲		
Shipping Cond.	.		
Trdg Part.BA	.		
IndustOrigin	▼		
Division	QTV	NETV	TPT
Displayed in	1 *	1 EUR	1 EUR
♦AA SYNTH LIGHT SODA ASH	3.129.840,000	685.381,56	43.836,05
♦AC SODA ASH DENSE SY	40.914.145,000	7.175.302,11	508.489,08
♦AO BIR EX. EXTINGUISHER	11.398.105,000	3.158.012,02	391.714,03
♦AY RAW BICAR BASED	378.800,000	103.162,86	41.895,15
♦CM CL2 GAS	0,000	0,00	0,00
♦CN CL2 LIQ	867.608,000	167.566,28	0,00
♦CT CS LIQ	2.177.690,000	703.950,65	0,00
♦CU H2	16.797,000	46.847,67	0,00
♦DB SODIUM HYPO	3.420.050,000	254.492,02	0,00
♦DT SYNTHETIC HCL	924.797,150	138.119,37	0,00
♦I3 H2O2 grades	357.422,000	SALES	LOGISTIC COSTS
♦J9 LIME WATER	0,000		
♦S1 VIRGIN BRINE	0,000		
♦S2 PUR BRINE	0,000		
♦TA BOILED SALT ESSORE	0,000		
♦ZZ CODE OF GESTION	197,000	0,00	0,00
♦Total	63.585.451,150	12.636.578,85	1.009.191,49



PF1 Data have been merged in BW – production - WBP to facilitate the analysis of GBUs using WP1 & PF1. For more details, you can visit [Rtr PE Reporting](#)

Access WBP and [Open data source or workbook](#) or go to [BW - Analysis Workbook Guide](#) for more details regarding BW

To have the P&L in BW you can use the report ZZKPL_M01_BASIC_02

STEP 1

In WPB, Select the report ZZKPL_M01_BASIC_02

STEP 2

You can enter:

1. The period (compulsory)
2. GBU
3. Company code
4. Partner Business Unit

STEP 3

Create your report with your selection with criteria available

PL - Basic Report

Columns

Company code

Measures

Dynam Part Buss Area

Dynamic Material Div

Dynamic Sales Div

Dynamic Sales Empl

End-use (Material group 5

Global Business Unit

Group of Ship-to

Group of Sold to

Industrial origin

Local currency

Market Segment

Material

Partner BArea

Partner Business unit

Partner Cluster

Partner company code

Partner Sub cluster

Partner Sub GBU

Rows

Material

Background Filter

BFC PL headings

BA to compare previous year

Business area RST

Calendar Year

Calendar Year (Month)

Cluster (tree)

Company code

Company RST

Country of Delivery

Country of Payer

Customer group

Document currency

Dynam Part Buss Area

Dynamic Material Div

Dynamic Sales Div

Dynamic Sales Empl

Technical, not used by users

PL - Basic Report

End-usage of the product

GBU

Group of Ship-to-from MD

Group of Sold to from MD

Production Plant

Group End used- defined in SAP

In case of Interco Sales, BA

In case of Interco Sales, GBU

In case of Interco Sales, clu

In case of Interco Sales, cry

In case of Interco Sales, SC

In case of Interco Sales, SGBU

Object not loaded in BW *

PL - Basic Report

End-use (Material group)

Global Business Unit

Group of Ship-to

Group of Sold to

Industrial origin

Local currency

Market Segment

Material

Partner BArea

Partner Business unit

Partner Cluster

Partner company code

Partner Sub cluster

Partner Sub GBU

Payer

For further information on the characteristics and its attributes better contact to DMR Reporting team

The P&L is displayed

BFC headings	Company code	Period		Account																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		2023-01-01 TO 2023-12-31		2024-01-01 TO 2024-12-31		2025-01-01 TO 2025-12-31																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
		7100	7170	7190	7200	7290	7300	7390	7400	7490	7500	7590	7600	7690	7700	7790	7800	7890	7900	7990	8000	8090	8100	8190	8200	8290	8300	8390	8400	8490	8500	8590	8600	8690	8700	8790	8800	8890	8900	8990	9000	9090	9100	9190	9200	9290	9300	9390	9400	9490	9500	9590	9600	9690	9700	9790	9800	9890	9900	9990																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
10000	10090	10100	10190	10200	10290	10300	10390	10400	10490	10500	10590	10600	10690	10700	10790	10800	10890	10900	10990	11000	11090	11100	11190	11200	11290	11300	11390	11400	11490	11500	11590	11600	11690	11700	11790	11800	11890	11900	11990	12000	12090	12100	12190	12200	12290	12300	12390	12400	12490	12500	12590	12600	12690	12700	12790	12800	12890	12900	12990	13000	13090	13100	13190	13200	13290	13300	13390	13400	13490	13500	13590	13600	13690	13700	13790	13800	13890	13900	13990	14000	14090	14100	14190	14200	14290	14300	14390	14400	14490	14500	14590	14600	14690	14700	14790	14800	14890	14900	14990	15000	15090	15100	15190	15200	15290	15300	15390	15400	15490	15500	15590	15600	15690	15700	15790	15800	15890	15900	15990	16000	16090	16100	16190	16200	16290	16300	16390	16400	16490	16500	16590	16600	16690	16700	16790	16800	16890	16900	16990	17000	17090	17100	17190	17200	17290	17300	17390	17400	17490	17500	17590	17600	17690	17700	17790	17800	17890	17900	17990	18000	18090	18100	18190	18200	18290	18300	18390	18400	18490	18500	18590	18600	18690	18700	18790	18800	18890	18900	18990	19000	19090	19100	19190	19200	19290	19300	19390	19400	19490	19500	19590	19600	19690	19700	19790	19800	19890	19900	19990	20000	20090	20100	20190	20200	20290	20300	20390	20400	20490	20500	20590	20600	20690	20700	20790	20800	20890	20900	20990	21000	21090	21100	21190	21200	21290	21300	21390	21400	21490	21500	21590	21600	21690	21700	21790	21800	21890	21900	21990	22000	22090	22100	22190	22200	22290	22300	22390	22400	22490	22500	22590	22600	22690	22700	22790	22800	22890	22900	22990	23000	23090	23100	23190	23200	23290	23300	23390	23400	23490	23500	23590	23600	23690	23700	23790	23800	23890	23900	23990	24000	24090	24100	24190	24200	24290	24300	24390	24400	24490	24500	24590	24600	24690	24700	24790	24800	24890	24900	24990	25000	25090	25100	25190	25200	25290	25300	25390	25400	25490	25500	25590	25600	25690	25700	25790	25800	25890	25900	25990	26000	26090	26100	26190	26200	26290	26300	26390	26400	26490	26500	26590	26600	26690	26700	26790	26800	26890	26900	26990	27000	27090	27100	27190	27200	27290	27300	27390	27400	27490	27500	27590	27600	27690	27700	27790	27800	27890	27900	27990	28000	28090	28100	28190	28200	28290	28300	28390	28400	28490	28500	28590	28600	28690	28700	28790	28800	28890	28900	28990	29000	29090	29100	29190	29200	29290	29300	29390	29400	29490	29500	29590	29600	29690	29700	29790	29800	29890	29900	29990	30000	30090	30100	30190	30200	30290	30300	30390	30400	30490	30500	30590	30600	30690	30700	30790	30800	30890	30900	30990	31000	31090	31100	31190	31200	31290	31300	31390	31400	31490	31500	31590	31600	31690	31700	31790	31800	31890	31900	31990	32000	32090	32100	32190	32200	32290	32300	32390	32400	32490	32500	32590	32600	32690	32700	32790	32800	32890	32900	32990	33000	33090	33100	33190	33200	33290	33300	33390	33400	33490	33500	33590	33600	33690	33700	33790	33800	33890	33900	33990	34000	34090	34100	34190	34200	34290	34300	34390	34400	34490	34500	34590	34600	34690	34700	34790	34800	34890	34900	34990	35000	35090	35100	35190	35200	35290	35300	35390	35400	35490	35500	35590	35600	35690	35700	35790	35800	35890	35900	35990	36000	36090	36100	36190	36200	36290	36300	36390	36400	36490	36500	36590	36600	36690	36700	36790	36800	36890	36900	36990	37000	37090	37100	37190	37200	37290	37300	37390	37400	37490	37500	37590	37600	37690	37700	37790	37800	37890	37900	37990	38000	38090	38100	38190	38200	38290	38300	38390	38400	38490	38500	38590	38600	38690	38700	38790	38800	38890	38900	38990	39000	39090	39100	39190	39200	39290	39300	39390	39400	39490	39500	39590	39600	39690	39700	39790	39800	39890	39900	39990	40000	40090	40100	40190	40200	40290	40300	40390	40400	40490	40500	40590	40600	40690	40700	40790	40800	40890	40900	40990	41000	41090	41100	41190	41200	41290	41300	41390	41400	41490	41500	41590	41600	41690	41700	41790	41800	41890	41900	41990	42000	42090	42100	42190	42200	42290	42300	42390	42400	42490	42500	42590	42600	42690	42700	42790	42800	42890	42900	42990	43000	43090	43100	43190	43200	43290	43300	43390	43400	43490	43500	43590	43600	43690	43700	43790	43800	43890	43900	43990	44000	44090	44100	44190	44200	44290	44300	44390	44400	44490	44500	44590	44600	44690	44700	44790	44800	44890	44900	44990	45000	45090	45100	45190	45200	45290	45300	45390	45400	45490	45500	45590	45600	45690	45700	45790	45800	45890	45900	45990	46000	46090	46100	46190	46200	46290	46300	46390	46400	46490	46500	46590	46600	46690	46700	46790	46800	46890	46900	46990	47000	47090	47100	47190	47200	47290	47300	47390	47400	47490	47500	47590	47600	47690	47700	47790	47800	47890	47900	47990	48000	48090	48100	48190	48200	48290	48300	48390	48400	48490	48500	48590	48600	48690	48700	48790	48800	48890	48900	48990	49000	49090	49100	49190	49200	49290	49300	49390	49400	49490	49500	49590	49600	49690	49700	49790	49800	49890	49900	49990	50000	50090	50100	50190	50200	50290	50300	50390	50400	50490	50500	50590	50600	50690	50700	50790	50800	50890	50900	50990	51000	51090	51100	51190	51200	51290	51300	51390	51400	51490	51500	51590	51600	51690	51700	51790	51800	51890	51900	51990	52000	52090	52100	52190	52200	52290	52300	52390	52400	52490	52500	52590	52600	52690	52700	52790	52800	52890	52900	52990	53000	53090	53100	53190	53200	53290	53300	53390	53400	53490	53500	53590	53600	53690	53700	53790	53800	53890	53900	53990	54000	54090	54100	54190	54200	54290	54300	54390	54400	54490	54500	54590	54600	54690	54700	54790	54800	54890	54900	54990	55000	55090	55100	55190	55200	55290	55300	55390	55400	55490	55500	55590	55600	55690	55700	55790	55800	55890	55900	55990	56000	56090	56100	56190	56200	56290	56300	56390	56400	56490	56500	56590	56600	56690	56700	56790	56800	56890	56900	56990	57000	57090	57100	57190	57200	57290	57300	57390	57400	57490	57500	57590	57600	57690	57700	57790	57800	57890	57900	57990	58000	58090	58100	58190	58200	58290	58300	58390	58400	58490	58500	58590	58600	58690	58700	58790	58800	58890	58900	58990	59000	59090	59100	59190	59200	59290	59300	59390	59400	59490	59500	59590	59600	59690	59700	59790	59800	59890	59900	59990	60000	60090	60100	60190	60200	60290	60300	60390	60400	60490	60500	60590	60600	60690	60700	60790	60800	60890	60900	60990	61000	61090	61100	61190	61200	61290	61300	61390	61400	61490	61500	61590	61600	61690	61700	61790	61800	61890	61900	61990	62000	62090	62100	62190	62200	62290	62300	62390	62400	62490	62500	62590	62600	62690	62700	62790	62800	62890	62900	62990	63000	63090	63100	63190	63200	63290	63300	63390	63400	63490	63500	63590	63600	63690	63700	63790	63800	63890	63900	63990	64000	64090	64100	64190	64200	64290	64300	64390	64400	64490	64500	64590	64600	64690	64700	64790	64800	64890	64900	64990	65000	65090	65100	65190	65200	65290	65300	65390	65400	65490	65500	65590	65600	65690	65700	65790	65800	65890	65900	65990	66000	66090	66100	66190	66200	66290	66300	66390	66400	66490	66500	66590	66600	66690	66700	66790	66800	66890	66900	66990	67000	67090	67100	67190	67200	67290	67300	67390	67400	67490	67500	67590	67600	67690	67700	67790	67800	67890	67900	67990	68000	68090	68100	68190	68200	68290	68300	68390	68400	68490	6850

Integrated Margin. It considers the Margin taking in account the production cost at Origin. Only available for SpP and Soda Ash (active also for Peroxide but not validated yet with GBU controller).

 Warning

Since January 2018, this procedure is not applicable anymore in PF2

After project SPS, the P&L in PF1 can be displayed using [KE30 - Profitability report](#)

STEP 1

To display the P&L in PF1, use a report with transaction **GR55** :

- **Z4C1** - BFC Monthly evolution (EUR)
- **Z4S1** - BFC Monthly evolution (Loc Curr)

Execute Report Group: Initial Screen

☐  Data extracts Multiple selection  

Report Group: BFC Monthly evolution (Loc Curr)

STEP 2

Enter

1. Fiscal year
2. Controlling Area : **CHEF**
3. Group of Company Codes or
single value or leave it blank
4. Group of Profit Center  or
single value or leave it blank

★ BDxx where xx is the GBU code

BFC Monthly evolution (Loc Curr): Selection

 Data Source...

Selection values

Fiscal Year **1**

Controlling Area **2**

To Period

Selection groups

Company Code(s) **3**

Or value(s) to

Profit Center / Group (1) **4**

Or value(s) to

STEP 3

The P&L is displayed

[illegible]

Main Material Ledger - Reports

CKM3	Z1K_CONS_ESTO	Z1K_ML_display(*)	Upper Level in CKM3	Description
Beginning Inventory	BEGINNING INVENTORY	AAA: BEGINNING INVENTORY	-	Beginning Inventory
Receipts	RECEIPTS	IN: RECEIPTS	-	Total inventory received : produced & purchased (mvt 1xx)

Stock transfer	TRANSFER (RECEIPT)	N: STOCK TRANSFER	RECEIPTS	Transfer from another plant (= mvt 311)
Production	PRODUCTION	N: PRODUCTION	RECEIPTS	Production of the month
		N: Purchase Order	RECEIPTS	Purchase of the month
Consumption		OUT: TOTAL CONSUMPTIONS	-	Sales + consumption in production + transfer to another plant
Not allocated	NOT ALLOCATED	OUT: NOT ALLOCATED	Consumption	ML Revaluation
Consumption	CONSUMP	OUT:CONS/SALES	Consumption	Sales (=mvt 6xx)
Production	CONSUMP PRODUCTION	OUT:CONS TO PRODUCTION	Consumption	Internal consumption (=mvt 26x)
Stock transfer	TRANSFER (ISSUE)	OUT:STOCK TRANSFER	Consumption	Transfer to another plant (= mvt 311)
Ending inventory	FINAL INVENTORY	ZZZ:ENDING INVENTORY	-	Ending inventory

 Use CKM3 - Material Price Analysis with the view "Cost components".

- [R15400 Proportional costs of sales](#)

Category	Quantity	Unit	Value	Raw materials	Manufact.Activities	Packaging Materials	Packaging Activities	Depreciation	Currency
Beginning Inventory	5.795.673,345	KGS	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Cumulative Inventory	82.915.673,345	KGS	7.983.099,30	3.873.003,71	3.190.161,07	0,00	0,00	919.934,52	EUR
Consumption	77.865.355,950	KGS	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KGS	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KGS	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.930,000	KGS	6.313.632,39	3.063.961,49	2.523.618,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KGS	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KGS	486.243,24	235.901,09	194.309,78	0,00	0,00	56.032,37	EUR

- [R25460 - Absorption variance: Period non-proportional costs of production \(excl depr\)](#)

Category	Quantity	Unit	Value	Raw materials	Manufact.Activities	Packaging Materials	Packaging Activities	Depreciation	Currency
Beginning Inventory	5.795.673,345	KGS	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Production	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Cumulative Inventory	82.915.673,345	KGS	7.983.099,30	3.873.003,71	3.190.161,07	0,00	0,00	919.934,52	EUR
Consumption	77.865.355,950	KGS	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KGS	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KGS	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.930,000	KGS	6.313.632,39	3.063.961,49	2.523.618,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KGS	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KGS	486.243,24	235.901,09	194.309,78	0,00	0,00	56.032,37	EUR

- [R25490 - Non-proportional costs of sales \(excl depr\)](#)

Category	Quantity	Unit	Value	Raw materials	Manufact.Activities	Packaging Materials	Packaging Activities	Depreciation	Currency
Beginning Inventory	5.795.673,345	KGS	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Production	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Cumulative Inventory	82.915.673,345	KGS	7.983.099,30	3.873.003,71	3.190.161,07	0,00	0,00	919.934,52	EUR
Consumption	77.865.355,950	KGS	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KGS	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KGS	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.930,000	KGS	6.313.632,39	3.063.961,49	2.523.618,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KGS	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KGS	486.243,24	235.901,09	194.309,78	0,00	0,00	56.032,37	EUR

- [R25860 - Absorption variance: Period non-proportional depreciation of production](#)

Category	Quantity	Unit	Value	Raw materials	Manufact.Activities	Packaging Materials	Packaging Activities	Depreciation	Currency
Beginning Inventory	5.795.673,345	KGS	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Production	77.120.000,000	KGS	7.414.671,23	3.595.507,18	2.963.125,48	0,00	0,00	856.038,57	EUR
Cumulative Inventory	82.915.673,345	KGS	7.983.099,30	3.873.003,71	3.190.161,07	0,00	0,00	919.934,52	EUR
Consumption	77.865.355,950	KGS	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KGS	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KGS	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.930,000	KGS	6.313.632,39	3.063.961,49	2.523.618,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KGS	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KGS	486.243,24	235.901,09	194.309,78	0,00	0,00	56.032,37	EUR

 Use PF2 - Z1K_CONS_ESTO - Report consumption and final stock for a mass report

- [R15400 Proportional costs of sales](#)

View

- CONSUMP
- NOT ALLOCATED
- TRANSFER

Cst Comp

- Raw materials
- Packaging Materials

Plc	Plc.Type	Material	Description	Time	C. acc	Recipient	Quantity	Amount	Cst Comp
TODA PRODUCED	31051	SL	CONSUMP				176.340,000	MS	14.847,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	CONSUMP	094010000			1.610.880,000	MS	171.072,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	NOT ALLOCATED			RECIP	0,000	MS	21.104,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	TRANSFER (ISS)			31051 TODA	9.700.215,950	MS	954.379,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	TRANSFER (ISS)			51044 TODA	600.000,000	MS	97.747,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation

- [R25460 - Absorption variance: Period non-proportional costs of production \(excl depr\)](#)

View

- PRODUCTION

Cst Comp

- Manufact. Activities
- Packaging Activities

Plc	Plc.Type	Material	Description	Time	C. acc	Recipient	Quantity	Amount	Cst Comp
TODA PRODUCED	31051	SL	PRODUCTION				77.120.000,000	MS	7.414.671,23
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation

- [R25490 - Non-proportional costs of sales \(excl depr\)](#)

View

- CONSUMP

- NOT ALLOCATED
- TRANSFER
- Cst Comp
 - Manufact. Activities
 - Packaging Activities
 - Depreciation

File	Val.Type	Material	Description	View	% acc	Recipient	Quantity	Amount	Cst Comp
TOSA PRODUCED	31851	SL		COSTEMP			178.340,000	MS	14.847,75
									8.130,12
									1.500,23
									0,00
									1.046,34
									0,00
TOSA PRODUCED	31851	SL		COSTEMP	434610000	1.810.880,000	MS	171.073,43	82.556,12
									12.473,34
									0,00
									0,00
									11.843,15
TOSA PRODUCED	31851	SL		NOT ALLOCATED		0,000	MS	21.154,43	10.089,44
									0,00
									0,00
									0,00
									53.243,43
TOSA PRODUCED	31851	SL		TRANSFER (CIS)		31851 TOSA	9.700.215,900	MS	954.379,43
									440.232,15
									82.740,24
									0,00
									0,00
									63.439,41
TOSA PRODUCED	31851	SL		TRANSFER (CIS)		51044 TOSA	400.000,000	MS	97.747,91
									20.034,30
									22.354,06
									0,00
									0,00
									6.454,40

File	Val.Type	Material	Description	View	% acc	Recipient	Quantity	Amount	Cst Comp
TOSA PRODUCED	31851	SL		PRODUCTION			77.120.000,000	MS	7.414.471,72
									8.130.807,12
									2.983.129,43
									0,00
									0,00
									694.039,43

- R25860 - Absorption variance: Period non-proportional depreciation of production

- View
 - PRODUCTION
- Cst Comp
 - Manufact. Activities
 - Packaging Activities
 - Depreciation

With [S_ALR_87013615 - Breakdown by Partner](#),



To have a report of [R25460 - Absorption variance: Period non-proportional costs of production \(excl depr\)](#) & R25860 - Absorption variance: Period non-proportional depreciation of production

Select:

- Cost centers group : CCCCXXCC; where CCCC is company code XX the 2 digits of the division (or activity 1)
- Cost elements group. Use the group [Rules - Cost element Group XCS-ALL](#) or its subgroups
 - XCS-FCPE in case you want to report Period Fixed costs
 - XCS-DEPPE in case you want to report Period Depreciation

Breakdown by Partner		Date: 24.03.2016		Page: 2 / 2	
Cost Center/Group		024525CC		Column: 1 / 2	
Person responsible		*			
Reporting period		10 to 10 2015			

Cost Elements/Partner Object	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
** FIXED UTILITY COSTS	757.396,86		757.396,86	
** MAINTENANCE COSTS	683.332,09		683.332,09	
** LABOR COSTS	641.455,51		641.455,51	
** OTHER FIXED COSTS	947.208,97		947.208,97	
*** Debit	3.029.393,43		3.029.393,43	
**** Over/Underabsorption	3.029.393,43		3.029.393,43	



To have a report of [Administrative expenses \(non-functions\) \(R33310\)](#), [Commercial expenses \(R33320\)](#) & [Shared service function expenses \(function costs at the origin\) \(R33400\)](#)

Select:

- Cost centers group : all cost centers in [Working File 3](#) using the allocation structure S2 (for R33310), S1 (for R33320) or S3 (for R33400)
- Cost elements group. Use the group [Rules - Cost element Group ZRCS-FC](#)

Breakdown by Partner	Date: 24.03.2016	Page: 2 / 2
Cost Center/Group	SQ18402000..	Column: 1 / 2
Person responsible	*	
Reporting period	10 to 10 2015	

Cost Elements/Partner Object	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
**** LABOUR	59.299,89		59.299,89	
**** Purchases, Services and miscell	117.031,38		117.031,38	
**** Travel expenses	9.592,89		9.592,89	
**** INDIRECT				
***** ACTUAL FIXED COSTS	185.924,16		185.924,16	
***** FIXED COSTS	185.924,16		185.924,16	
***** DEPRECIATION	1.420,00		1.420,00	
***** OTHERS	1.322.673,91		1.322.673,91	
***** Debit	1.510.018,07		1.510.018,07	
***** COPA - CO PCA	1.510.018,07-		1.510.018,07-	
***** OTHERS	1.510.018,07-		1.510.018,07-	
***** Credit	1.510.018,07-		1.510.018,07-	
***** Over/Underabsorption				



The report will not tie with the P&L when:

- there are direct posting in Reporting cost centers,
- there are costs centers not using the appropriate allocation structure

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Use the report [PF2- Z1K_MATCOST_SYMPA - Prix de revient](#)

There are PRG templates that:

- Are provided to controllers for their scope: Entity - plant
- There are adapted to local request.
- Filters can be changed by controllers: eg unfiler depreciation services. Or they can add other dimension.

Sector	Region	SB	Division	Cost Item Group (I.1)	Cur.	2014 Nov (Sum)	2015 Jul (Sum)	2015 Aug (Sum)	2015 Sep (Sum)	2015 Oct (Sum)	2015 Monthly B00 (Sum)	2015 Quarter 1 (Sum)	Q1
==CHEMICAL S						4.295	4.234	4.029	4.026	4.064		12.849	
==EUROPE						4.295	4.234	4.029	4.026	4.064		12.849	
==SODA ASH						3.836	3.760						
==SODA ASH						2.579	2.568						
==SODA ASH DERIVATIVES						327	315						
==SU MANAGED BY SODA ASH AND DERIVATIVES						938	882						
==PEROXIDE S						4	2	2	5	4		9	
==HYDROGEN PEROXIDE						4	2	2	5	4		9	
==ELECTROCHEMISTRY - DERIVED SPECIAL TIES						455	473	443	440	419		1.399	
==ELEC. ANALYSIS FOR CHLORINE PRODUCTS						455	473	443	440	419		1.399	

FC by Division

Sector	Region	SB	Division	Site	Cost Price	Cur.	2015 Jun (Sum)	2015 Jul (Sum)	2015 Aug (Sum)	2015 Sep (Sum)	2015 Oct (Sum)
==CHEMICAL S							4.295	4.234	4.029	4.026	4.064
==EUROPE							4.295	4.234	4.029	4.026	4.064
==SODA ASH							3.762	3.760	3.584	3.584	3.584
==SODA ASH							2.472	2.566	2.362	2.404	2.433
==SODA ASH DERIVATIVES							690	662	654	662	655
==SU MANAGED BY SODA ASH AND DERIVATIVES							749	648	641	640	645
==PEROXIDE S							287	481	395	394	452
==HYDROGEN PEROXIDE							892	591	564	536	511
==ELECTROCHEMISTRY - DERIVED SPECIAL TIES							110	110	110	110	110
==ELEC. ANALYSIS FOR CHLORINE PRODUCTS							110	110	110	110	110
==SODA ASH							327	396	311	323	316
==SODA ASH DERIVATIVES							73	90	89	94	97
==PRODUCTION PERSONNEL (B+N)							98	130	64	69	44
==MAINTENANCE							431	711	611	681	701
==DEPRECIATION OF EQUIPMENT & SPARE PARTS											

FC by Div X PdR

MENU Fixed costs (Conso) Fixed costs (Conso - PR) Fixed costs (Conso - Neture)

FC by Div X type



This task must be performed on D2 with the template [Template Fixed Costs Reconciliation CCCC_September 2015.xlsx](#)

1. PRG costs to be filled by the controller
2. Updated from BFC
3. Difference between PRG & BFC => **To be explained by the controller**
4. Updated from BFC. Non-proportional cost absorbed should be equal to FC Period + Depr Period
5. Updated from BFC.
6. Stock Effect
7. If after point F, there are still a discrepancy (Threshold >20), Costing process expert team should be contacted

September-15	
Reconciliation I FIXED COSTS : PRG vs FC Period-B	
A) Production Cost of Month-PRG	-4.021
A.1) PRG-Production Cost of Month	-4.021
A.2)	
A.3)	
B) Production fixed costs of the period-BFC R25460	-3.822
To Be Reconciled: A-B	-199
Item 1	-200
Item 2	
Item 3	
Item 4	
Item 5-Unexplained	
Check	1
Reconciliation II: FC Period-BFC R25460 VS Non pro	
R25460 FC Period	-3.822
R25860 Depr Period	-936
R25470 Non Proportional Cost of Period Absorbed	4.758
Check	0
Reconciliation FIXED COSTS III: FC Period Absorbed	
C.2) R25470 Non proportional Cost Absorbed in Prod.	4.758
C.3) R25490 Non proportional Cost Goods Sold	-5.215
To Be Reconciled: B-C	-457
Item 1: Fixed Cost inventory Impact	-261
Item 2 Depreciation inventory Impact	-90
Item 3	-118
Item 4	
Item 5-Unexplained	
Check	13



Analysis of the stock effect is done with [PF2 - Z1K_CONS_ESTO](#) - Report consumption and final stock with the template [Template for Z1k_CONS_ESTO.xlsx](#)

1. Export the report Z1K_CONS_ESTO in excel and copy data in the tab **CCCC ESTO**

A	B	C	D	E	F	G	H	I	J
1	Z1K_CONS_ESTO_FINAL								
2									
3	Report - Consumptions & Final Stock								
4									
5	Period :								
6									
7	CENTRO	CL	VALOR	MATERIAL	DESCRIPTO	PROFIT	CE	TEXT	VIEW
8	766S	PRODUCEI	30156	SD	F25MHXXI	BEGINNING INVI			3289950
9	766S	PRODUCEI	30156	SD	F25MHXXI	CONSUMP			17511000
10	766S	PRODUCEI	30156	SD	F25MHXXI	CONSUMP	6096010000		10570000
11	766S	PRODUCEI	30156	SD	F25MHXXI	FINAL INVENTOI			4348750
12	766S	PRODUCEI	30156	SD	F25MHXXI	NOT ALLOCATED		RECIP	0
13	766S	PRODUCEI	30156	SD	F25MHXXI	RECEIPTS			29139800
14	766S	PRODUCEI	30156	SD	F25MHXXI	TRANSFER (RECE			29139800
15	TOSA		103055	SE	F25SBHXX	CONSUMP PROC	103474 TO		127015548

2. Refresh the pivot table in the tab **Stocking Pivot** to get the stock effect.

A	B	C	D	E
1	PROFIT CENTER	(Multiple Items)		
2				
3	Row Labels	Sum of Variable	Sum of Fixed	Sum of Dep
4	BEGINNING INVENTORY	1.753.430	1.639.601	625.149
5	FINAL INVENTORY	1.270.774	1.378.145	534.738
6	Grand Total	3.024.204	3.017.746	1.159.888
7				
8	Stock Effect		-261.455	-90.411
9				



Analysis of the stock effect

Stock Effect Fixed costs

Stock Effect Depreciation

SOLVA CARBONATE FR						
REPORT - Consumptions & Final Stock						
Pis	Val.Tpe.	Material	Description	View	Quantity	Amount Cnx Comp
SFUC PRODUCED	157974	B1-PROTEC S20	48A-CFE P500 R	REGISTRATION INV	4,500.000 ME	4,274.28
				1		
						Raw Materials 1,829.28 Manufacturing Activities 2,099.74 Packaging Materials 221.49 Waste Management 154.85 Deduction 19.85
SFUC PRODUCED	157974	B1-PROTEC S20	48A-CFE P500 R	FINAL INVENTO	3,500.000 ME	3,324.44
				2		
						Raw Materials 1,422.79 Manufacturing Activities 1,439.13 Packaging Materials 170.27 Waste Management 91.50 Deduction 14.74