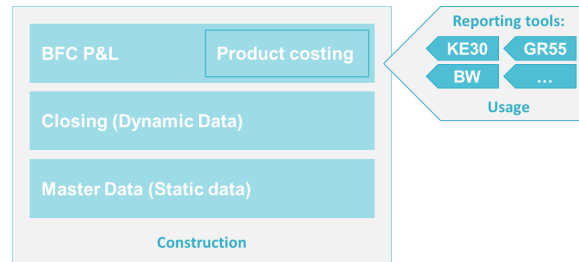


## SYMPA ACADEMY

### 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)	
R 0000 SALES		72
R 15400-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	
R 0000 SALES		72		72
R 15400-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

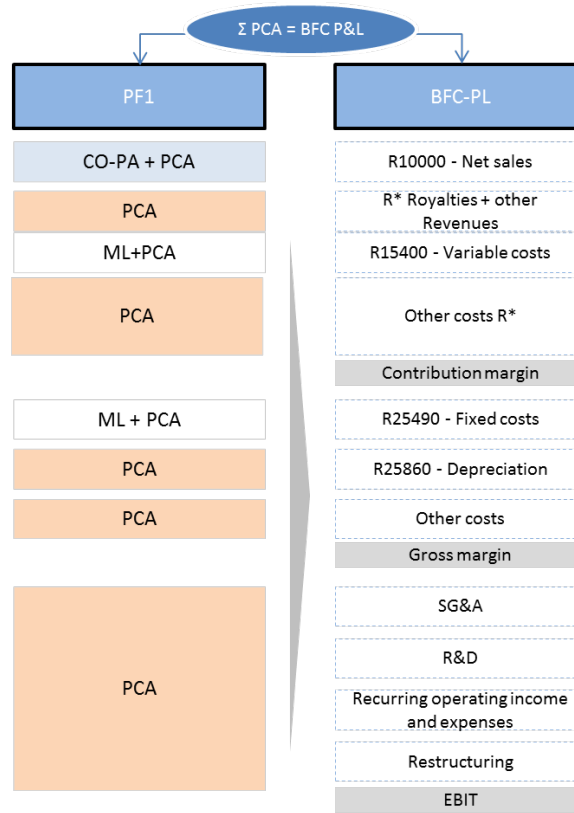
**Business Financial Consolidation (BFC)**

**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)

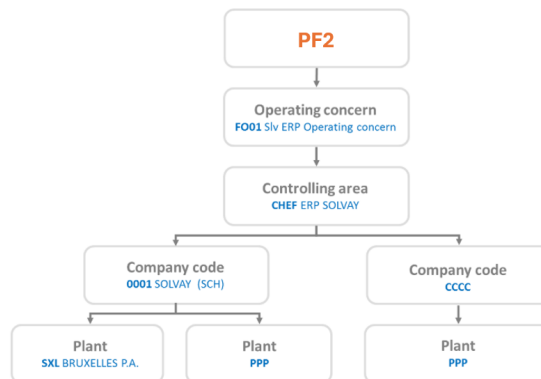
A specific transaction in PF1 (**ZZF\_B FC\_COLLECTIVE**) is used to extract the data to send to BFC, from the different sources.  
The assignment of financial accounts and cost elements to BFC reporting items is done via **sets of accounts** (centrally managed) (**GS03 - Display Set**)

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



**SECTION 1 Construction of the P/L**

	Code	Description
Operating concern	FO01	Siv 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.

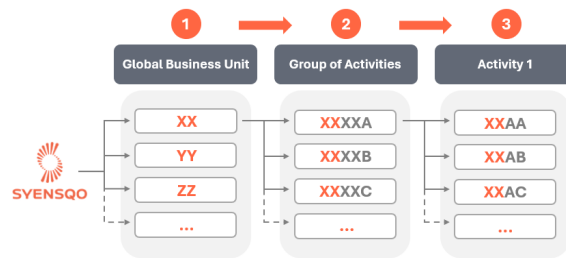
The Business Structure is maintained in Syensqo consolidation tool – SAP BFC (Business Object Financial and Consolidation)

### 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.



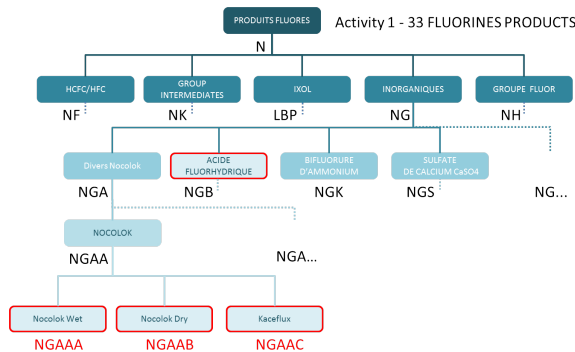
You can also find the Illustrated Training Transcript in PDF format [here](#)

## Going further

<p><b>WP2</b></p>	<ul style="list-style-type: none"> <li>• <b>Rules - WP1 - IECRA</b> — 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.</li> <li>• <b>Rules - WP1 - Working Capital - Activity 1 &amp; 2</b> — 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 <b>Working Capital</b> depending on the type of accounts.</li> </ul>
<p><b>PF2</b></p>	<ul style="list-style-type: none"> <li>• <b>Rules - PF1 - PIF</b> — 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.</li> <li>• <b>Rules - PF1 - Profit center</b> — In PF1, the Profit center is used to allocate sales to an Activity 1, a group of Activities and an GBU.</li> <li>• <b>Rules - PF1 - Working Capital - Activity 1 &amp; 2</b> — 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 <b>Working Capital</b> depending on the type of accounts.</li> <li>• <b>Rules - PF2 - Activity 1</b> — The aim of this page is to explain how the allocation of sales is done in PF2 by Activity 1.</li> <li>• <b>Rules - PF2 - Business Area</b> — The aim of this page is to explain how the determination of a group of Activities is done for inventories.</li> <li>• <b>Rules - PF2 - Sector code</b> — The aim of this page is to provide the definition of the sector code that is used in the codification of the <b>business area</b>.</li> </ul>

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	AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBFF	BIR FFF (F-200)	01.01.1990	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBSA	BIR BARBER	21.04.2015	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBHB	BIR CODEX 0/13	01.01.1990	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBBS	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	
ABBEB	BIR FCC 0/13 Free	23.02.2007	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBIG	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

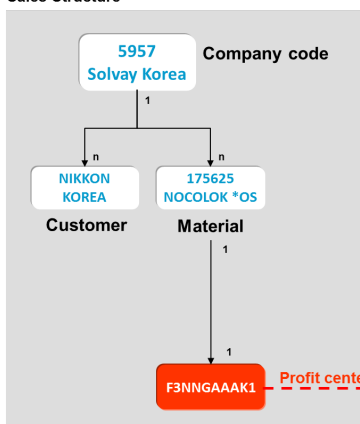
In PF2, a material sold is assigned to an Activity 1 through its [profit center](#).



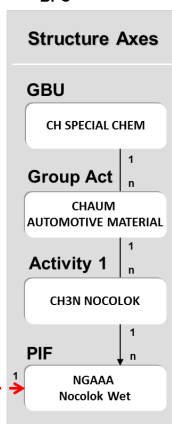
**Know more**

[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 X

**7** Revenues

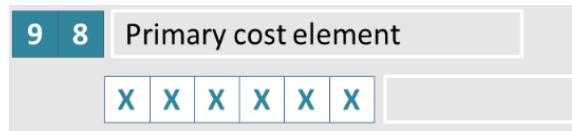
X X X X X X X X X X

## 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



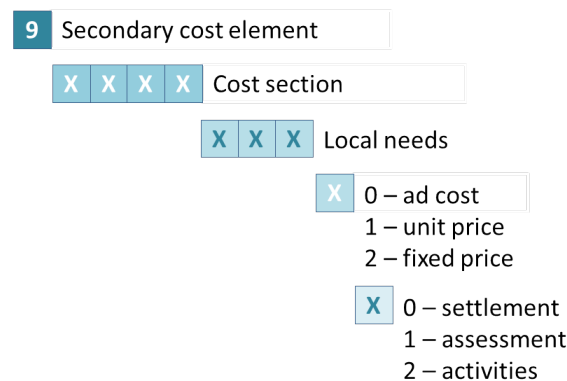
There are 2 types of secondary cost elements:

- 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:**

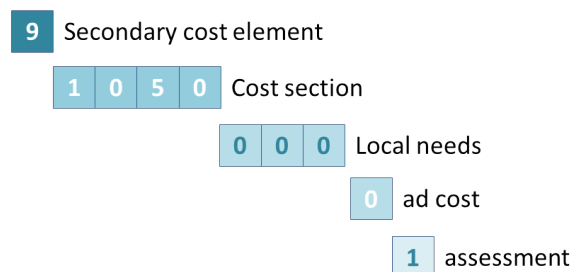
- 9 : secondary cost element
- 4 digits : cost section
- 3 digits : local need
- 1 digit
  - 0 - ad cost
  - 1 - unit price
  - 2 - fixed price
- 1 digit
  - 0 - settlement
  - 1 - assessment
  - 2 - activities



### Example

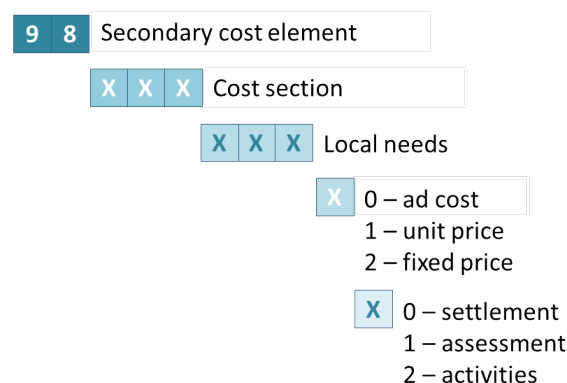
*Codification of a non reporting secondary cost element used to settle Maintenance with assessment cycles*

- 9 : secondary cost element
- 4 digits : cost section : **1050**
- 3 digits : by default **000**
- 1 digit : **0** - ad cost
- 1 digit : **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



## 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	

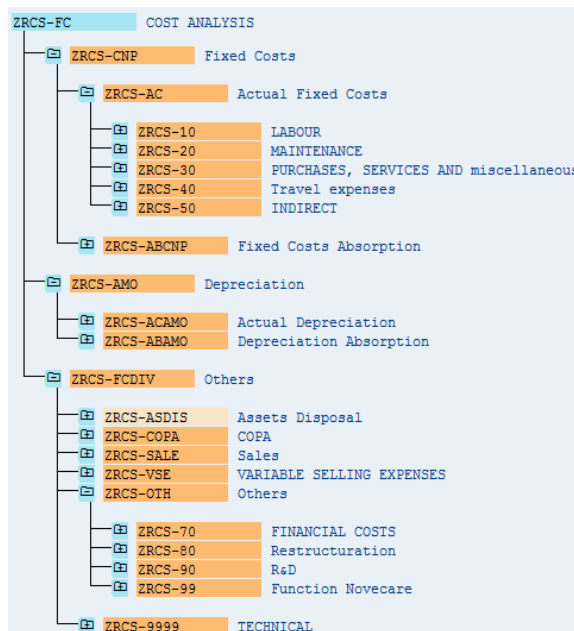
**i** SAP t-code  
[KAH3 - Display cost element group](#)

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**



- 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

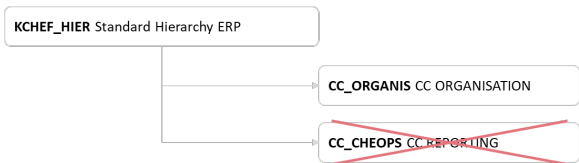
**SAP t-code**  
KAH3 - Display cost element group

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-CNF 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.

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

**CC\_ORGANIS**

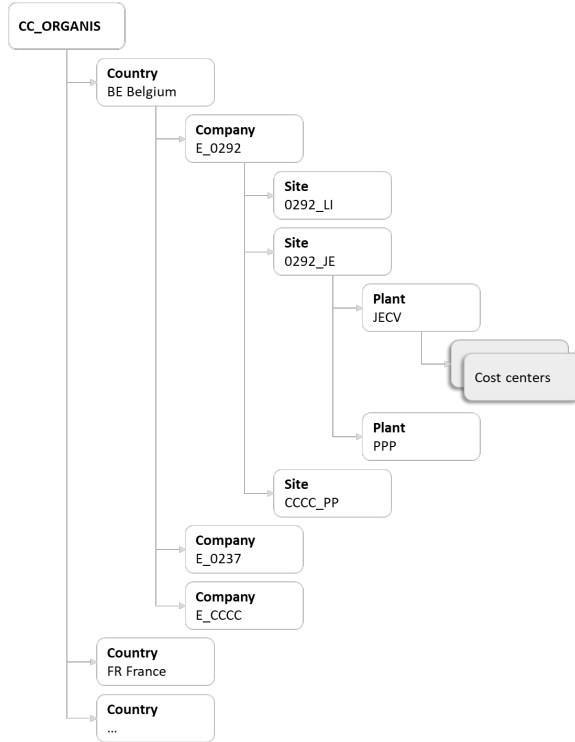
- XX - Country
  - E\_CCCC - Company
    - CCCC\_PP - Site
      - PPP - Plant
        - Cost center 1
        - Cost center 2

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:

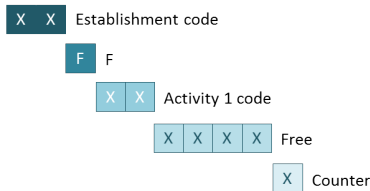
- Company – with split by partner (level 1)
- Division – with split by origin or by partner (level 2)
- PIF / origin / packaging (level 3)

## PIF level

### Standard codification

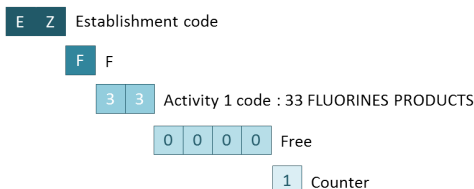
The codification of a reporting cost center used at PIF level

- Establishment code
- Letter F
- Activity 1 code



### Example

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

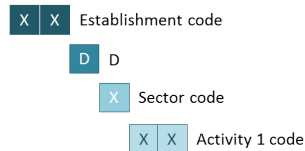


# Activity 1 level

## Standard codification

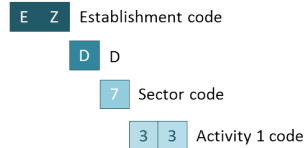
The codification of a reporting cost center used at Activity 1 level

- 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

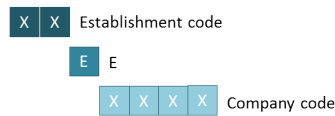


# Company level

## Standard codification

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

- Establishment code
- Letter E
- Company code



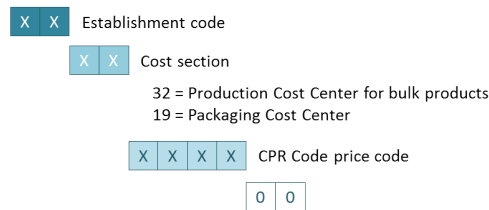
# Production cost centers

## Standard codification

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

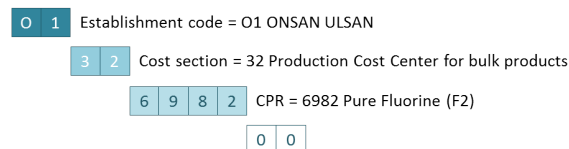
- Establishment code
- Cost section
- Code Prix de Revient (=CPR) that can be found with [PF2 - Table ZZRT179V - Product hierarchies](#)

**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 OSF Onsan

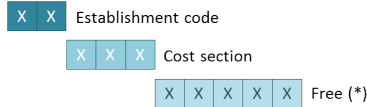


# Other cost centers

## Standard codification

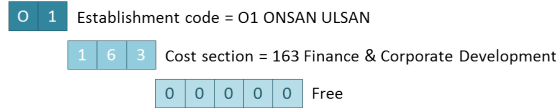
The codification of an organizational cost center not used for production is the combination of :

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



## Example

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



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.

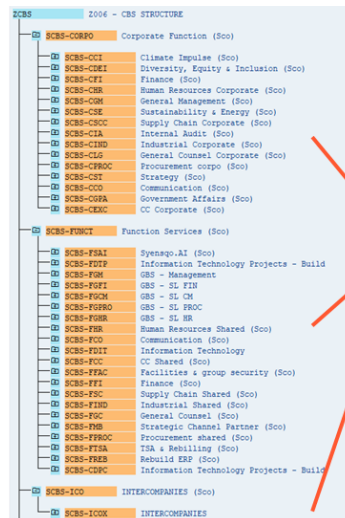
A cost center in included in ZCBS according to the following principles:

- 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-CORFO	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-OTHSP	CBS NON FUNCTION - Separation P
SCBS-OTHPO	Day 3 Program
SCBS-OTHDR	GBS Double run - Management
SCBS-SFIDR	GBS Double run - SL FIN
SCBS-SCTDR	GBS double run - SL CM
SCBS-SBRDR	GBS double run - SL PROC
SCBS-SHRDR	GBS double run - SL ER
SCBS-OTRDT	Double Run II
SCBS-OTRRB	Rebuild ERP
SCBS-OTRHC	Facilities Double run - GBS
SCBS-OTRNE	NEW ERP PROJECT
SCBS-OTRS	CBS NON FUNCTION COSTS - Scope 1
SCBS-OTRX	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-CORFO	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
EADM	ADMINISTRATION
EMSV	MARKETING & SALES
EPRD	PRODUCTION
EMISC	MISCELLANEOUS PRODUCTION
EICO	GBU INTERCOMPANY
ESERV	OTHER REVENUES
ERSTR	RESTRUCTURING
EKAR	OTHER OPERATIONAL COSTS
ENRGL	NON RECURRING GAINS & LOSSES
EPRS	POST OPERATING RESULT
ECP	VARIABLE COSTS
ECPVSE	VARIABLE SELLING EXPENSES
ESTLD	Storage and Loading
ELOG	Logistic Cost NP (off-production)
EMDIN	WRITE-DOWNS ON INVENTORIES
EIOTR	IMPAIRMENT ON TRADE RECEIVABLES
ERIBO	R&I ROYALTIES
R&D	R&D
R&DPL	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

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

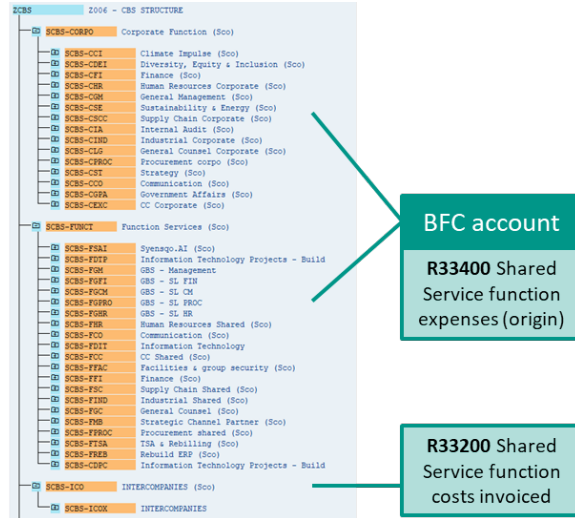
ZCBS 2006 - CBS STRUCTURE	
SCBS-CORFO	Corporate Function (Sco)
SCBS-FUNCT	Function Services (Sco)
SCBS-ICO	INTERCOMPANIES (Sco)
SCBS-PROJ	Services project (Sco)
SCBS-OTH	CBS NON FUNCTION COSTS (Sco)
ENTRP	ENTERPRISE FIXED COSTS FOLLOW UP
RHXXX	RHODIA TECHNICAL COST CENTERS
DISC	DISCONTINUED
ZNS-FUNCT	NON SOLVAY - FUNCTION SERVICES

**Activity 1**  
Not allocated

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

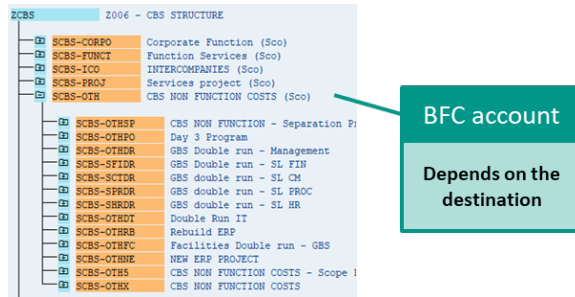
### CBS cost centers

- All cost centers included in the group **SCBS-CORFO** 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)



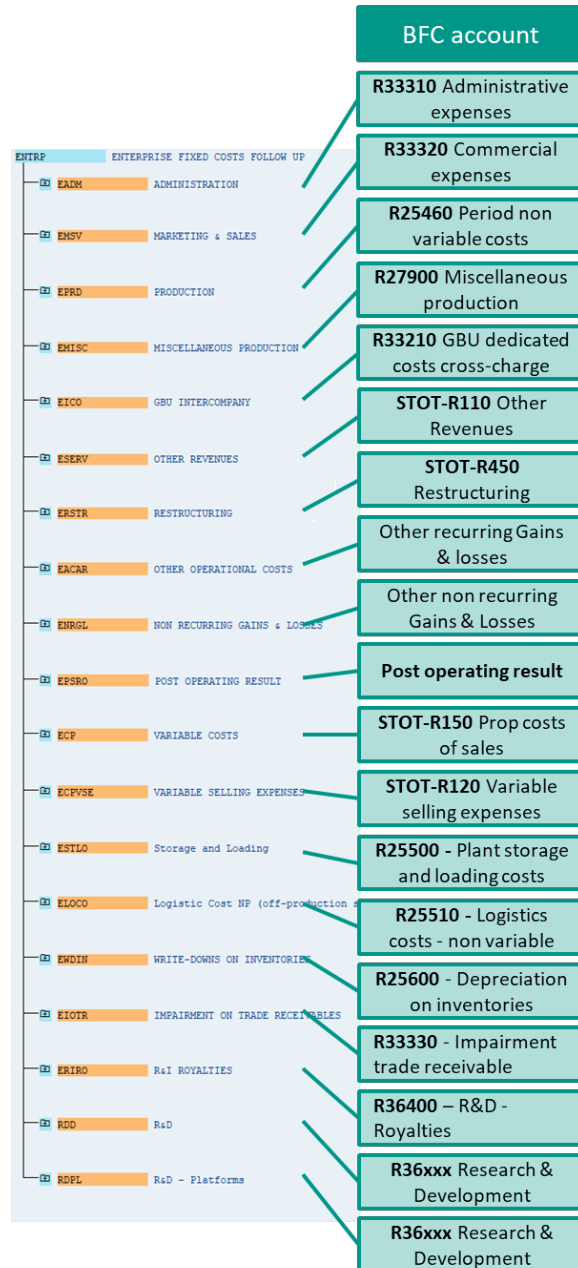
**GBU cost centers**

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

ZCBS group	Definition
EPRD	<p>All production cost centers should be included in the group EPRD:</p> <ul style="list-style-type: none"> <li>▪ Indirect production cost centers (PPPP-2 in WP2) should be included in a group EPRD1=&gt;EPRD6. <ul style="list-style-type: none"> <li>▪ Utilities cost centers should be included in the group EPRD4Y in PF2 only. In WP2 they are included in the group ECP)</li> </ul> </li> <li>▪ Direct production cost centers (PPPP-1 in WP2, EE32xxxxx in PF2) should be included in the EPRD0: <ul style="list-style-type: none"> <li>▪ EPRD0X when the production cost center is not <b>mixed</b> (all cost centers in WP2 and some cost centers in PF2)</li> <li>▪ EPRD0Y when the production cost center is <b>mixed</b> (only in PF2)</li> <li>▪ EPRD0Z can be used to manage underactivity (only in very specific cases)</li> </ul> </li> </ul> <p>=&gt; Definition of <a href="#">Period non-proportional costs of production (R25460)</a></p>
EADM	<p>This group is used for cost centers allocated to the BFC account <a href="#">Administrative expenses (R33310)</a></p> <ul style="list-style-type: none"> <li>• A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>
EMSV	

	<p>This group is used for cost centers allocated to the BFC account <a href="#">Commercial expenses (R33320)</a></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>
RDD	<p>This group is used for cost centers allocated to the BFC account <a href="#">Research and Development (R360)</a></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>

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

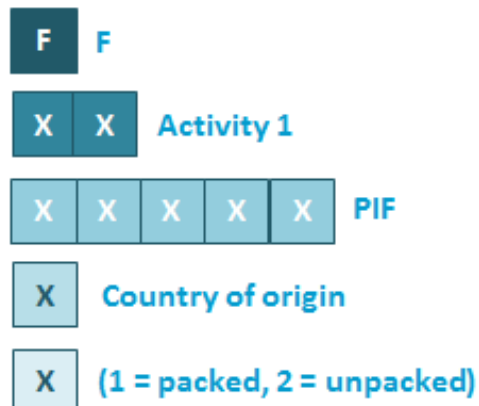
### Standard codification

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 **FI ag 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.**

**i 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 : Rules - PF2 - Activity 1
- last digit is always "0", except for German companies



**i 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

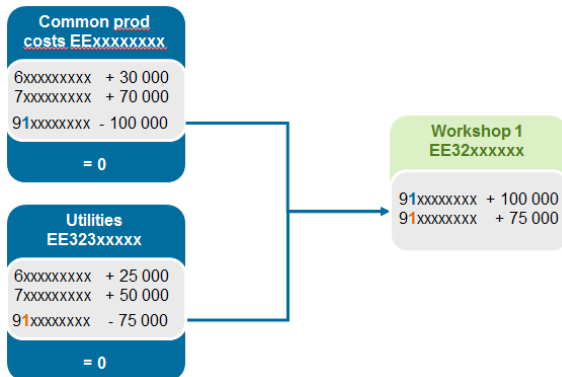
An **assessment cycle** is used in SAP to assign all primary cost elements and secondary cost elements from a sending cost center to the receiver cost center. When you want to transfer costs from one cost center to another through an assessment cycle, sap use a [secondary cost element](#) and accumulates 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 (EE32xxxxxx or EE193xxxxxx)

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

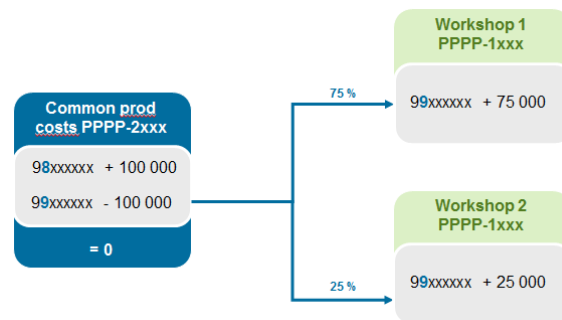


### WP1

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 CCCCR2
- Restructuring PF1 - cycle CCCCRT

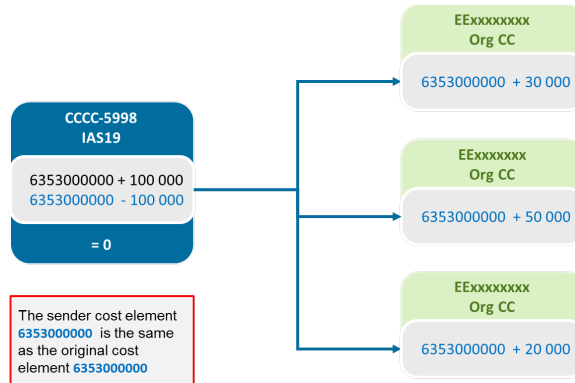
#### WP1

- IAS19 WP1 - cycle CCCC19
- Restructuring WP1 - cycle CCCCR2
- Restructuring WP1 - cycle CCCCRT
- 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 = CCCCDDV
2. Start Date = 01.01.20YY to 31.12.20YY
3. Text = Distribution (IAS19)

The screenshot shows the SAP distribution cycle creation form. Key fields include: Controlling Area (CHEF), ERP SOLVAY, Cycle (0001DV), Start Date (01.01.2024), To (31.12.2024), and Text (Distribution (IAS19/Insurance)). Indicators are checked for Iterative, Cumulative, and Cumulated Opt. Field Groups include Consumption, Object Currency, and 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)

The screenshot shows the configuration for the distribution cycle segment. Key fields include: Controlling Area (CHEF), ERP SOLVAY, Cycle (0001DV), Segment Name (SM800IAS19), and Segment Description (IAS19 BFC Dotation). The Segment Header is selected. Sender values are configured with a rule of Posted amounts, a share in % of 100, and Act. vals selected. Receiver tracing factor is configured with a rule of Variable portions, a var.portion type of Actual costs, and No scaling for Scale Neg. Tracing Factors.

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... > v

	From	To	Group
<b>Sender</b>			
Cost Center	SM800IAS19 ⑤		
Cost Element			ZSO-P20010 ⑥
Cost Object			
<b>Receiver</b>			
Order			
Cost Center			E_0001 ⑦
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: SM800IAS19 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

	From	to	Group
Cost Element			IASSERV ⑧

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

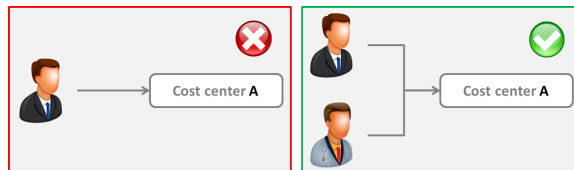
In PF2, the P&L is built in COPA, cost centers are assessed to a value field in COPA with a secondary cost element 98xxxxxxx

[ [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

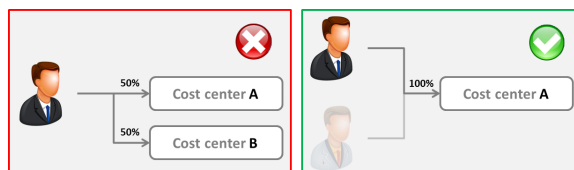
### Rule 1

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

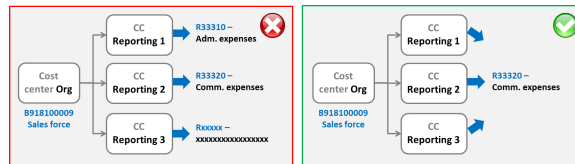
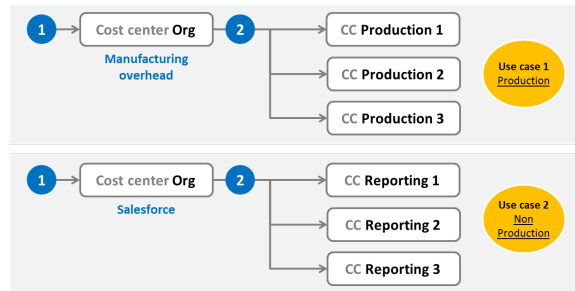
- For Production costs: allocation between organizational CC and another organizational CC
- For non Production costs: allocation from organizational CC to reporting CC

### Exception

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

### General rule:

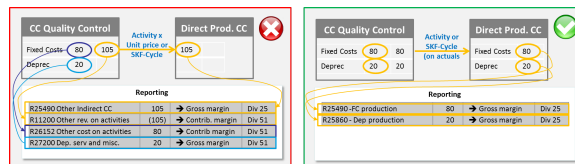
- All type of expenses - different than Manufacturing Costs (Indirect/Direct) and R&I - go directly to BFC (at different reporting cost center) and to only 1 BFC heading.



## Pricing - Rule

### General rule:

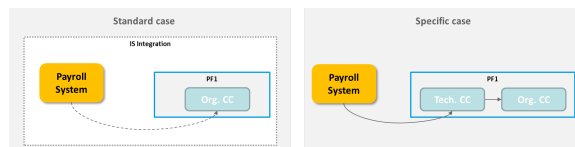
- “No pricing” rule: allocations between organizational cost center, within the same legal entity (same GBU normally, but could be also between 2 GBUs) should be done at cost.



## Payroll expenses allocation

### General rule:

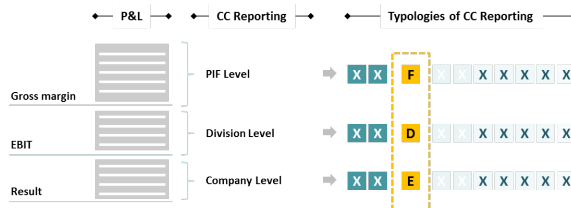
- Payroll expenses shouldn't be posted to technical cost center if HR/Payroll system is integrated.
- An employee is assigned to only one cost center



## 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)



## Intercos - cycles

**General rules:**

### 1. For GBU cross charge

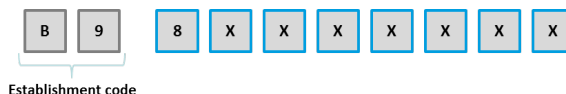
- Change the cycle usage: evolution from actual amounts to planned amount
  - Objective: anticipate the launch of cycles (from D2 to D-1) and reduce problems in D4
- Create and standard cost center for Cross charge (in order to align to method of CBS)

### 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

### **i** 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;

**i** 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.

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

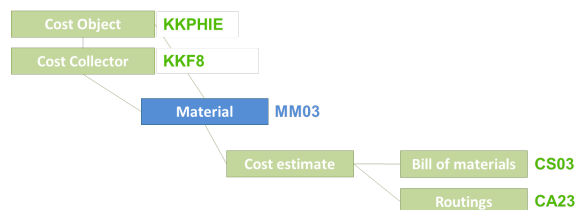
## CO-Product Costing Object - Structure

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

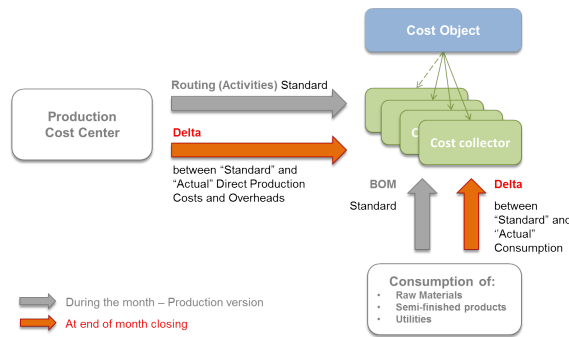
[KKF8 - Display Product Cost Collector](#)

[CS03 - Display Material BOM](#)

[CA23 - Display Rate Routing](#)

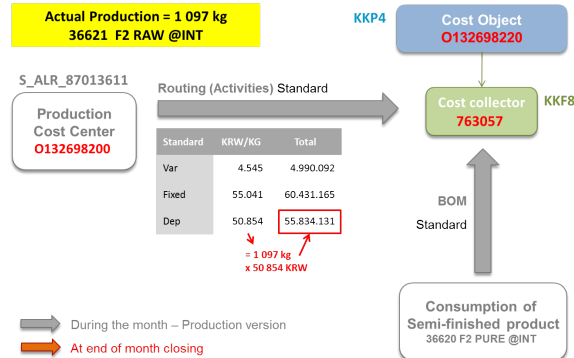


## CO-Product Costing Object - Basic Schema

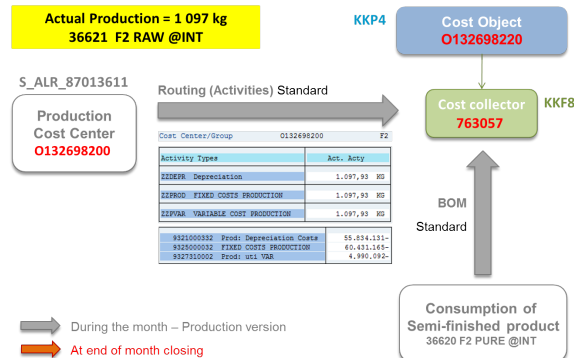


## CO-Product Costing Object – Example – 1/3

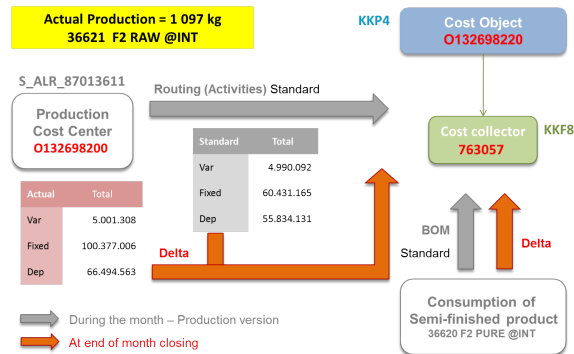
KKP4 - Display Cost Object Hierarchy



## CO-Product Costing Object – Example – 2/3



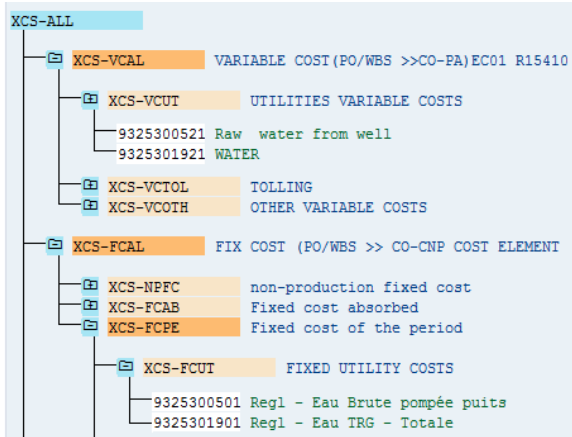
## CO-Product Costing Object – Example – 3/3



Unable to render {include} The included page could not be found.

- 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

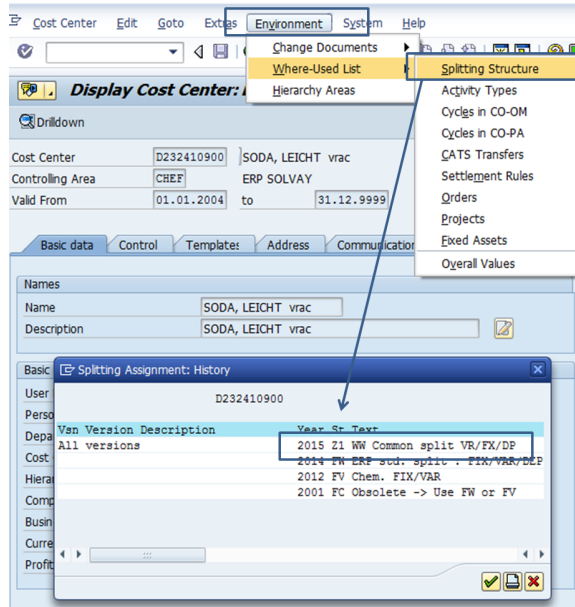
Structure Name Z1 WW Common split VR/FX/DP			
Assignments			
Assgnmnt	Text	Rule	Text
DP	depreciation	12	Activity quantity
FX	fix cost	12	Activity quantity
VR	variable cost	12	Activity quantity

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

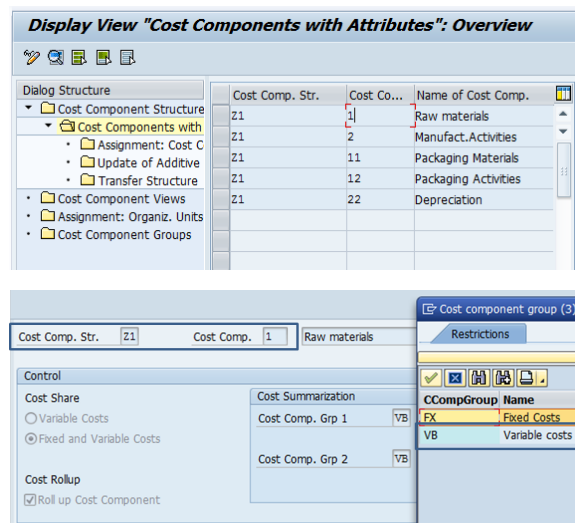


- If there is a posting in a CC in a given cost element linked to a activity type; but there is no posting of that activity type: the system will generate an error in the Product Costing step (activity type revaluation) and the balance of the cost element will remain in the cost center
- If there is 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	Z1	JA	970000000		970007999	1	Raw materials
Cost Components with Attributes	Z1	COCA	600000000		601999999	1	Raw materials
Assignments: Cost Component - Cost Ele	Z1	COCA	602200000		609099999	1	Raw materials
Update of Additive Costs	Z1	COCA	6091000200		6091002000	1	Raw materials
Transfer Structure	Z1	COCA	6092000000		609999999	1	Raw materials
Assignment: Organic. Lists - Cost Component S	Z1	COCA	932599999.1		932599999	1	Raw materials
Cost Component Groups	Z1	COCA	9327310002		9327310002	1	Raw materials

There are other cost components structure

ZF used by Special Chem (Not always)

ZC used by Soda Ash US

ZY used by Specialty Polymer (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: FX
ZF	200	Pack: PERSONNEL

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

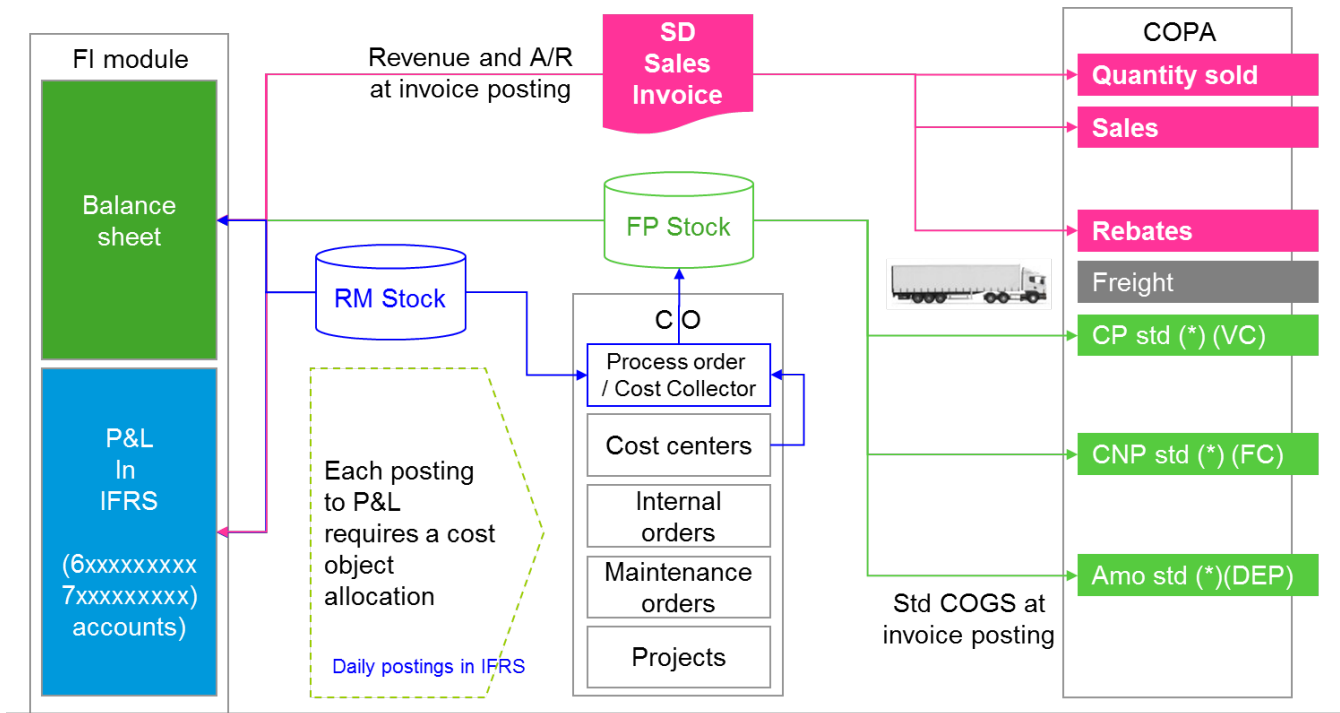
Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZY		Raw Materials
ZY	2	Catalysts/Chemicals
ZY	3	Utilities
ZY	8	Packaging
ZY	9	Other variable costs
ZY	10	Other fixed costs
ZY	12	Depreciation
ZY	13	Tolling Fees
ZY	15	Acetic Acid Returns
ZY	16	Thermal Oxidizers
ZY	17	Solid Waste

**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.

Category	Value	Prod. VARIABLE	Pack. Value	Prod. OTHERS	Pack. OTHERS	Utilities VAR	Prod. PERSONNEL	Prod. MAINTENANCE	Prod. DEPRECIATION	Utilities FX	Pack. PERSONNEL	Cost
Beginning Inventory	276,602.00	509,802.04	0.00	198,128.28	0.00	31,120.18	0.00	0.00	27,761.11	0.00	0.00	0.00 EUR
Receipts	2,988,266.37	2,198,829.02	0.00	518,360.00	0.00	148,298.28	0.00	0.00	122,808.49	0.00	0.00	0.00 EUR
Consumption	2,987,268.87	2,198,829.02	0.00	518,360.00	0.00	148,298.28	0.00	0.00	122,808.49	0.00	0.00	0.00 EUR
Ending Inventory	1,258,504.98	875,945.87	0.00	228,120.00	0.00	64,941.64	0.00	0.00	37,807.88	0.00	0.00	0.00 EUR

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: FX
ZF	200	Pack: PERSONNEL

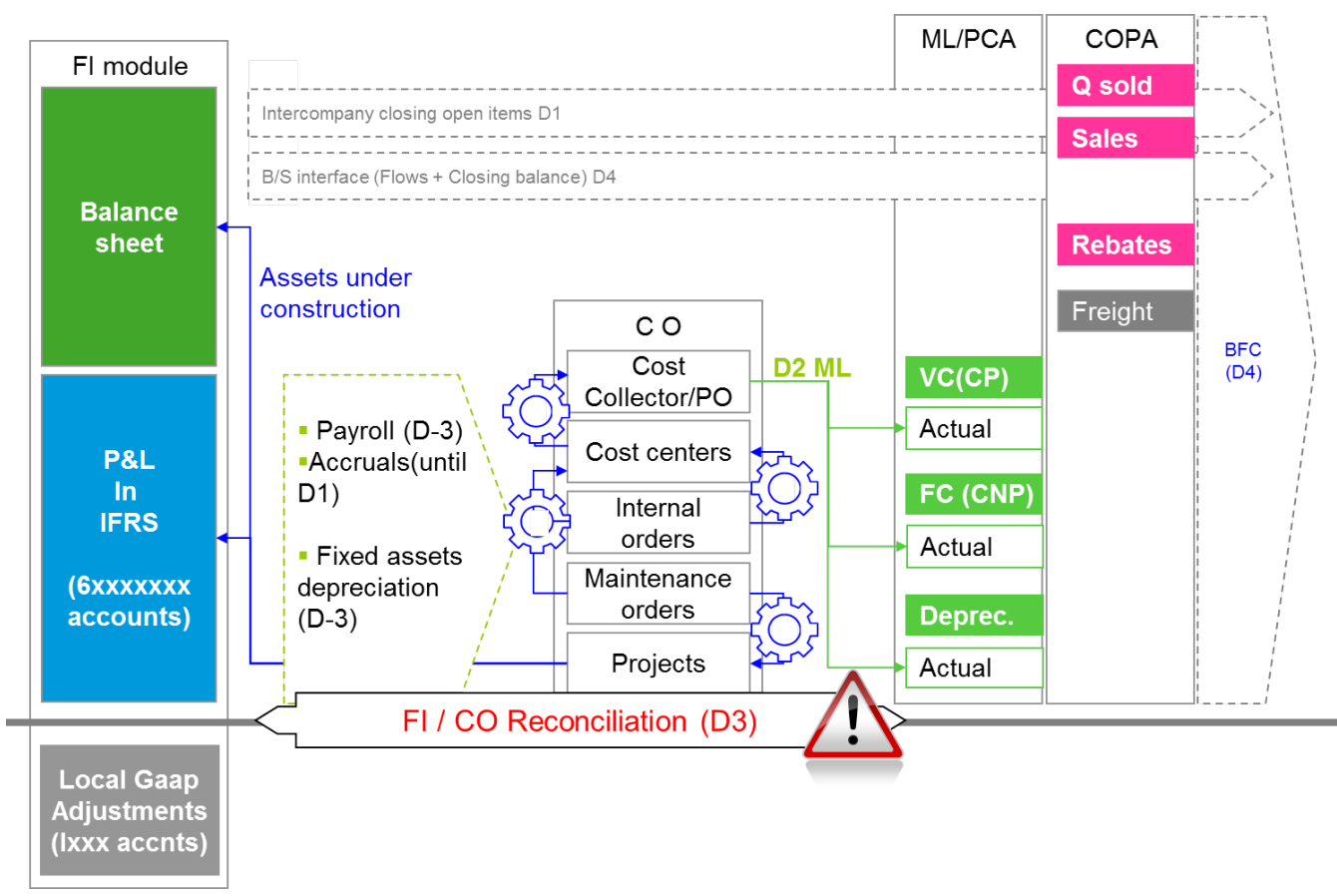


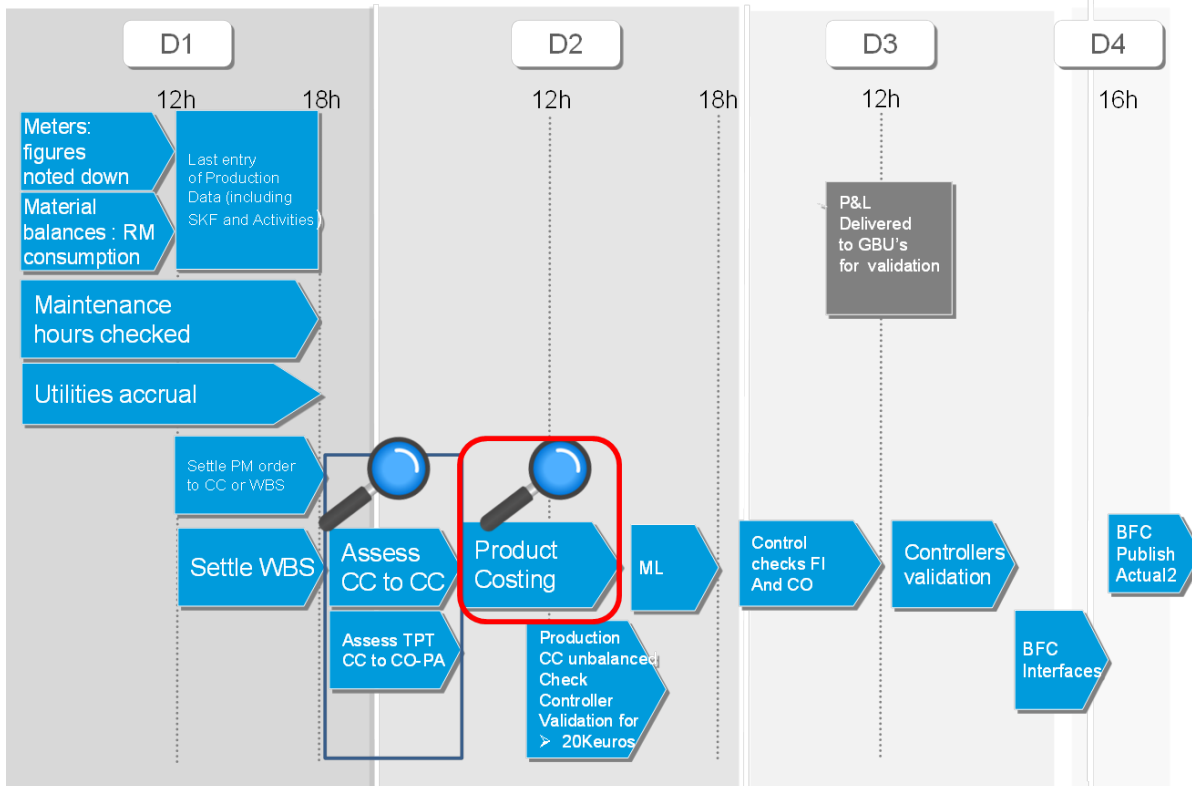
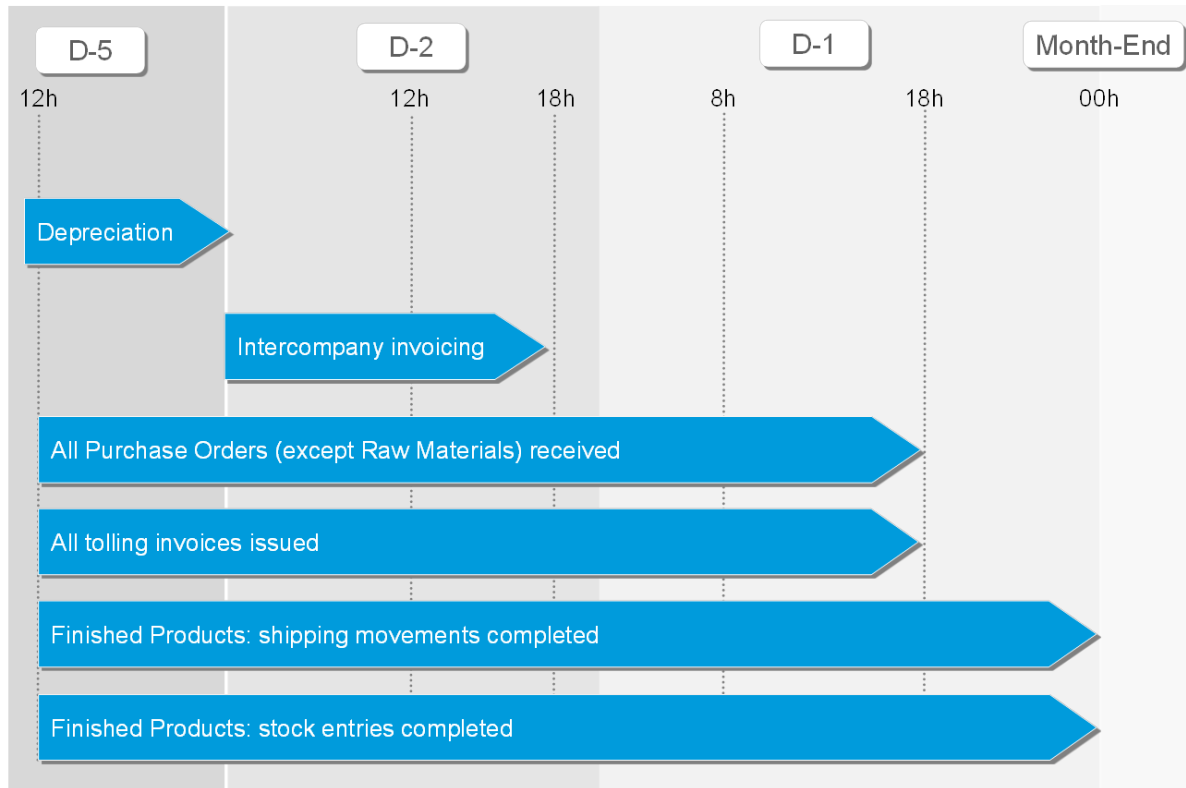
Local Gaap Adjustments (lxxx accnts)

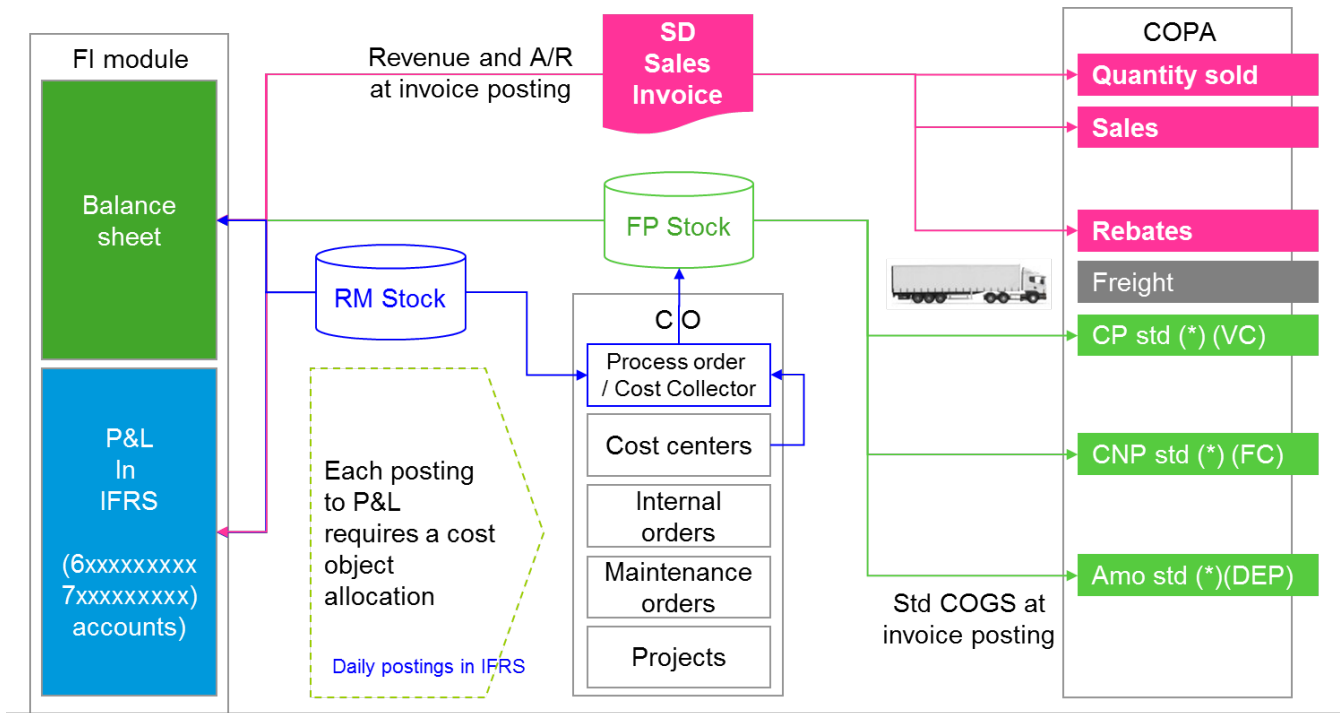
Statutory accounts = IFRS +/- local adjustments

No CO allocation (except in Brazil for some accounts)

lxxxxxx accounts don't have any corresponding cost element





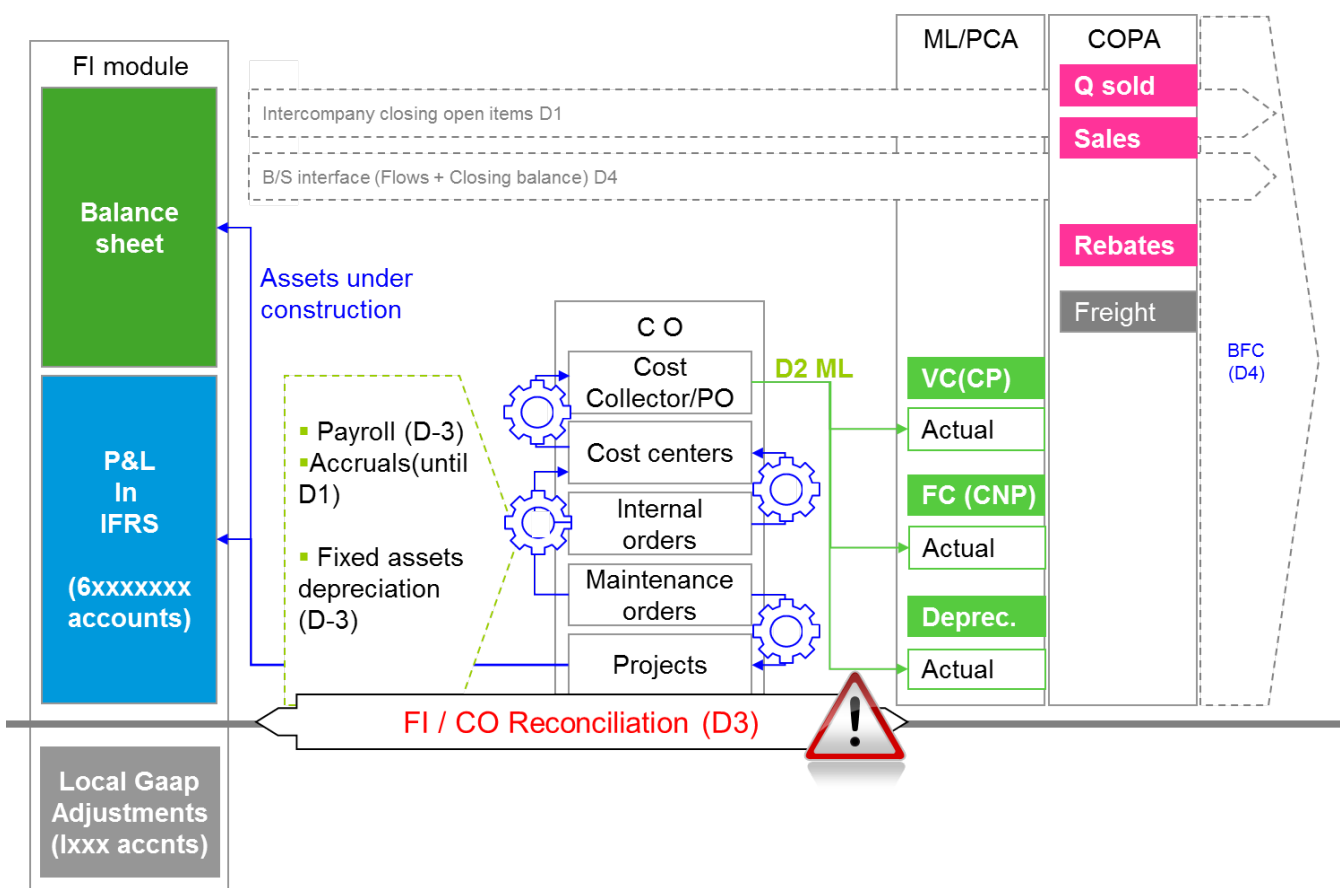


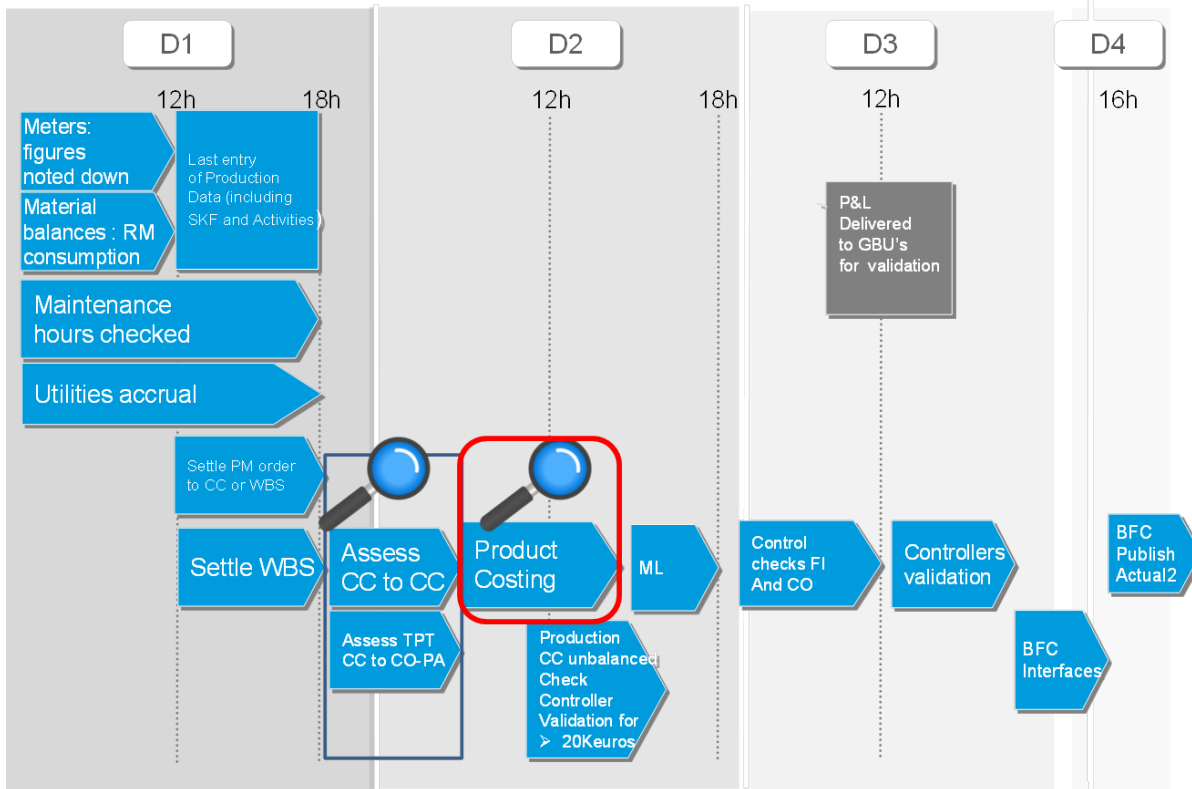
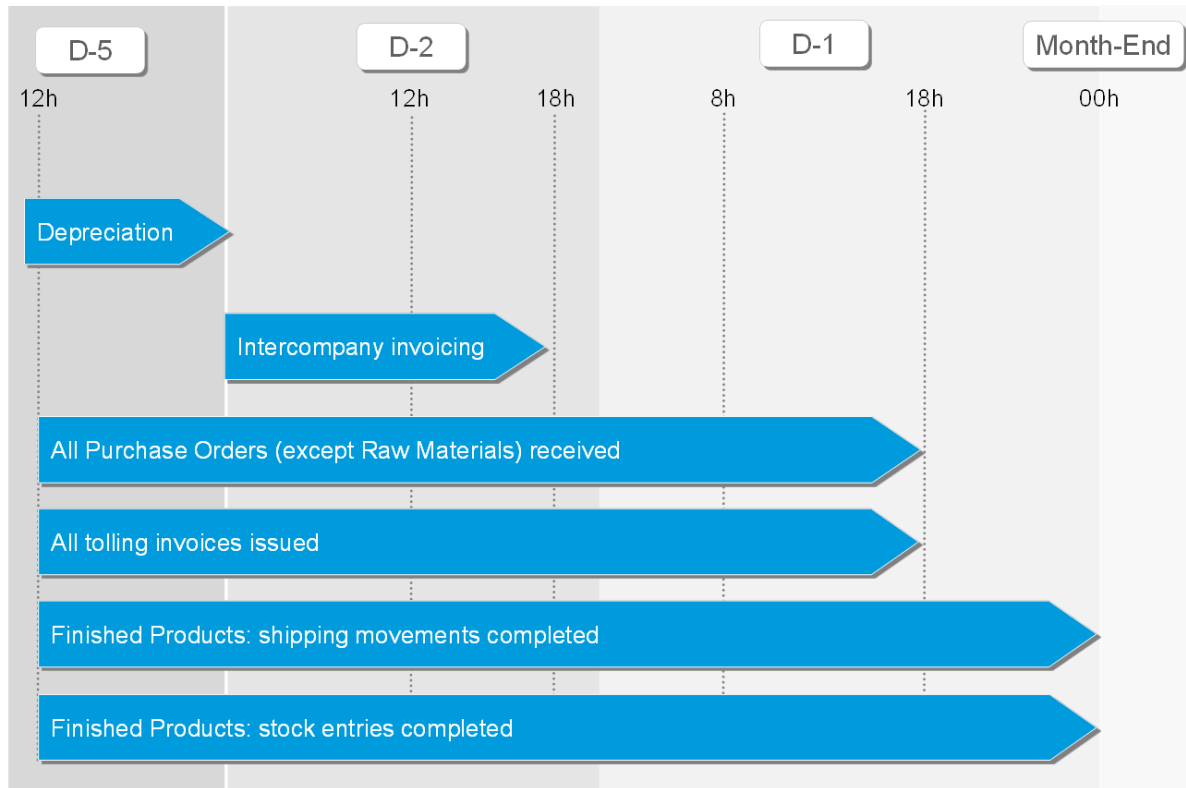
Local Gaap Adjustments (lxxx accnts)

Statutory accounts = IFRS +/- local adjustments

No CO allocation (except in Brazil for some accounts)

lxxxxxx accounts don't have any corresponding cost element





## 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)

Division Displayed in	QTV 1 *	NETV 1 EUR	TPT 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
◊DI SYNTHETIC HCL	924.797,150	138.119,37	0,00
◊I3 H2O2 grades	357.422,000		
◊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
<b>Total</b>	<b>63.585.451,150</b>	<b>12.636.578,85</b>	<b>1.009.191,49</b>

**SALES**                      **LOGISTIC COSTS**

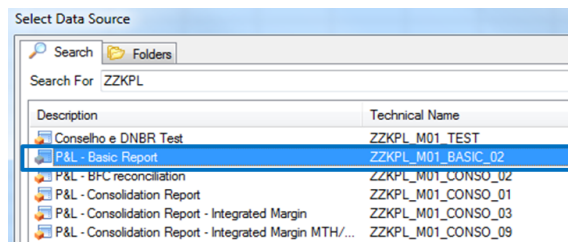
**i** PF1 Data have been merged in BW – production - WBP to facilitate the analysis of GBUs using WP1 & PF1. For more details, you can visit [Rtr PE Reporting](#)

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**

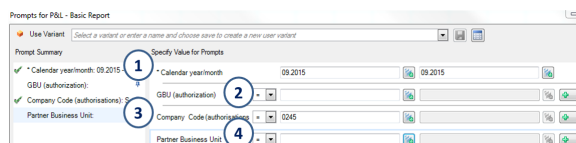
In WPB, Select the report ZZKPL\_M01\_BASIC\_02



**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



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**

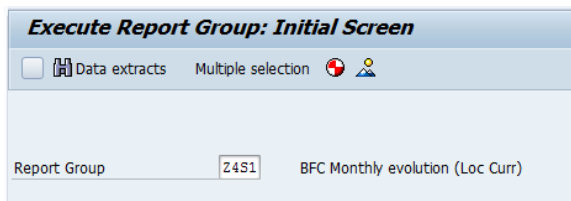
Since January 2018, this procedure is not applicable anymore in PF2

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)

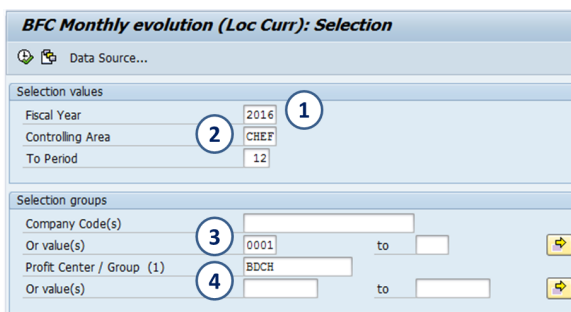


**STEP 2**

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



**STEP 3**

The P&L is displayed

Lead column	Version	Cur 12/2015	Cur 12/2016	January
00000000	Free collected from Shishu Exp 31	518,047,84	55,947,18	55,947,18
2FC-810400	Royalties received	518,047,84	55,947,18	55,947,18
2FC-810500	Ret. sales + Oth. Revenue	518,047,84	55,947,18	55,947,18
2FC-812000	CONF. MARSH. INC. TO USE	518,047,84	55,947,18	55,947,18
0002000000		518,047,84	55,947,18	55,947,18
0042000001	Com. & misc. serv. (Debt. Serv. 89)	-319,135,15	-51,475,74	-51,475,74
0042000002	10 BY FROM - SERVICE	7,341,35		
0042000003	32A3 302 Feele.com & Ads 30	-7,341,35		
0FC-812100	001 costs -other	-129,827,90	-51,475,74	-51,475,74
0042000001	JATA	293,516,00		
0042000001	TRAV. - NOT RECORDED/003 ADM. SERV.	529,455,17		
0002000001	Administrative costs	2,145,36	-122,075,50	-122,075,50
0002000001	TRAV. - Res. Function (Debit of 04)	-293,729,13	-122,075,50	-122,075,50
0002000001	TRAV. - Commercial costs	-205,066,77	-19,935,47	-19,935,47
2FC-833200	Commercial exp.	-205,066,77	-19,935,47	-19,935,47
0042000001	TRAV. - Oth. Function	-16,453,14		
2FC-833400	Shared serv. cost.	-16,453,14		
0002000001	TRAV. - Res. Function (Debit/credit)	-2,145,36		
2FC-833500	Adm. & com. exp. dep.	-2,145,36		
Adm. & Com. Costs		-777,243,02	-183,456,71	-183,456,71

## 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

**i** 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	KG	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KG	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	KG	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	KG	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KG	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KG	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.920,000	KG	6.313.632,39	3.063.961,49	2.523.018,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KG	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KG	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	KG	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KG	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	KG	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	KG	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	KG	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KG	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KG	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.920,000	KG	6.313.632,39	3.063.961,49	2.523.018,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KG	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KG	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	KG	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KG	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	KG	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	KG	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	KG	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KG	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KG	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.920,000	KG	6.313.632,39	3.063.961,49	2.523.018,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KG	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KG	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	KG	568.428,07	277.496,54	227.035,59	0,00	0,00	63.895,94	EUR
Receipts	77.120.000,000	KG	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	KG	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	KG	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	KG	7.496.856,06	3.637.102,62	2.995.851,29	0,00	0,00	863.902,15	EUR
Not Allocated	0,000	KG	21.154,82	13.993,66	45.182,29	0,00	0,00	53.243,45	EUR
Consumption	1.989.220,000	KG	187.921,61	90.688,54	84.223,58	0,00	0,00	13.009,49	EUR
Production	65.575.920,000	KG	6.313.632,39	3.063.961,49	2.523.018,00	0,00	0,00	727.552,90	EUR
Stock transfer	10.300.215,950	KG	974.147,24	470.258,93	433.792,00	0,00	0,00	70.096,31	EUR
Ending Inventory	5.050.317,395	KG	486.243,24	235.901,09	194.309,78	0,00	0,00	56.032,37	EUR

**i** Use PF2 - Z1K\_CONS\_ESTO - Report consumption and final stock for a mass report

- [R15400 Proportional costs of sales](#)

View

- o CONSUMP
- o NOT ALLOCATED
- o TRANSFER

Cst Comp

- o Raw materials
- o Packaging Materials

Plc	Mt	Mat	Description	View	C. asc	Recipient	Quantity	Amount	Cst Comp
T00A	PRODUCED	31851	SL	CONSUMP			178.340,00	14.447,44	Raw materials 8.180,22 Manufact.Activities 7.160,04 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 1.146,14
T00A	PRODUCED	31851	SL	CONSUMP	094010000		1.010.880,00	171.079,44	Raw materials 82.589,22 Manufact.Activities 68.658,94 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 11.849,15
T00A	PRODUCED	31851	SL	NOT ALLOCATED		RECIP	0,000	21.154,82	Raw materials 10.587,22 Manufact.Activities 43.142,64 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 53.243,45
T00A	PRODUCED	31851	SL	TRANSFER ISS		31851 T00A	9.700.215,950	954.379,44	Raw materials 462.239,22 Manufact.Activities 424.102,64 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 69.439,41
T00A	PRODUCED	31851	SL	TRANSFER ISS		31844 T00A	600.000,000	97.747,44	Raw materials 28.228,22 Manufact.Activities 23.228,22 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 6.694,90

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

View

- o PRODUCTION

Cst Comp

- o Manufact. Activities
- o Packaging Activities

Plc	Mt	Mat	Description	View	C. asc	Recipient	Quantity	Amount	Cst Comp
T00A	PRODUCED	31851	SL	PRODUCTION			77.120.000,000	7.414.671,23	Raw materials 3.595.507,18 Manufact.Activities 2.963.125,48 Packaging Materials 0,00 Packaging Activities 0,00 Depreciation 856.038,57

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

View

- o CONSUMP

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


Pls	Val.Type	Material	Description	View	% acc	Recipient	Quantity	Amount	Cst Comp
TOSA	PRODUCED	31851	SL	COBOMP			178.340,000	MS	14.847,78 Raw materials 8.130,12 1.500,28 0,00 0,00 1.146,34 0,00
TOSA	PRODUCED	31851	SL	COBOMP	494610000		1.810.800,000	MS	171.073,43 Raw materials 82.556,12 76.872,64 0,00 0,00 11.643,15 0,00
TOSA	PRODUCED	31851	SL	NOT ALLOCATE		RECIP	0,000	MS	21.154,45 Raw materials 10.030,44 10.123,99 0,00 0,00 0,00 0,00
TOSA	PRODUCED	31851	SL	TRANSFER (ISS)		31851 TOSA	9.700.215,950	MS	956.379,45 Raw materials 442.232,19 414.147,26 0,00 0,00 0,00 0,00
TOSA	PRODUCED	31851	SL	TRANSFER (ISS)		51844 TOSA	400.000,000	MS	97.747,91 Raw materials 20.026,08 22.264,08 0,00 0,00 0,00 0,00

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

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

Pls	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 Raw materials 2.399.807,14 2.963.129,44 0,00 0,00 0,00 0,00


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 : CCCXCC; where CCC 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](#)

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 unfilter depreciation services. Or they can add other dimension.

Sector	Region	SBU	Division	Cost Item Group (L1)	Cur.	2014 Nov (Sum)	2015 Jul (Sum)	2015 Aug (Sum)	2015 Sep (Sum)	2015 Oct (Sum)	2015 Monthly BOG (Sum)	2015 Quarter 1 (Sum)
==CHEMICALS						4.295	4.234	4.079	4.026	4.064		12.849
==EUROPE						4.295	4.234	4.079	4.026	4.064		12.849
==SODA ASH						3.836	3.760					
==SODA ASH						2.579	2.566					
==SODA ASH DERIVATIVES						327	315					
==SU MANAGED BY SODA ASH AND DERIVATIVES						939	882					
==PEROXIDES						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
==ELECTROLYSIS FOR CHLORINE PRODUCTS						455	473	443	440	419		1.399

FC by Division

Sector	Region	SBU	Division	Site	Cost Price	Cur.	2015 Jun (Sum)	2015 Jul (Sum)	2015 Aug (Sum)	2015 Sep (Sum)	2015 Oct (Sum)
==CHEMICALS							4.378	4.234	4.079	4.026	4.064
==EUROPE							4.378	4.234	4.079	4.026	4.064
==SODA ASH							3.762	3.760	3.584	3.584	3.641
==SODA ASH							2.472	2.566	2.362	2.404	2.433
==SODA ASH							690	652	624	652	652
==SODA ASH							749	648	841	640	640
==SODA ASH							267	481	399	394	452
==SODA ASH							892	931	964	936	911
==SODA ASH							110	110	110	110	110
==SODA ASH							110	110	110	110	110
==SODA ASH							327	396	311	323	316
==SODA ASH							73	90	89	94	97
==SODA ASH							98	130	64	89	44
==SODA ASH							471	717	671	687	761

FC by Div X PdR

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

Sector	Region	SBU	Division	Cost Item Group (L1)	Cur.	2014 Nov (Sum)	2015 Jun (Sum)	2015 Jul (Sum)	2015 Aug (Sum)	2015 Sep (Sum)	2015 Oct (Sum)
==CHEMICALS						4.295	4.378	4.234	4.079	4.026	4.064
==EUROPE						4.295	4.378	4.234	4.079	4.026	4.064
==SODA ASH						3.836	3.762	3.760	3.584	3.584	3.641
==SODA ASH						2.579	2.472	2.566	2.362	2.404	2.433
==SODA ASH						690	652	624	652	652	652
==SODA ASH						749	648	841	640	640	679
==SODA ASH						267	481	399	394	452	441
==SODA ASH						892	931	964	936	911	946
==SODA ASH						110	110	110	110	110	110
==SODA ASH						110	110	110	110	110	110
==SODA ASH						327	396	311	323	316	316
==SODA ASH						73	90	89	94	97	131
==SODA ASH						98	130	64	89	44	44
==SODA ASH						471	717	671	687	761	761

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	
<b>Reconciliation I FIXED COSTS : PRG vs FC Period-E</b>	
A) Production Cost of Month-PRG	-4.021
A.1) PRG-Production Cost of Month	-4.021
A.2)	
A.3)	
B) Poduction 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
<b>Reconciliation II:FC Period-BFC R25460 VS Non pro</b>	
R25460 FC Period	-3.822
R25860 Depr Period	-936
R25470 Non Proportional Cost of Period Absorbed	4.758
Check	0
<b>Reconciliation FIXED COSTS III: FC Period Absorbe</b>	
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**

CENTRO	CL	VALOR	MATERIAL	DESCRIPTO	PROFIT	CE	TEXT	VIEW	ACCT	RECIP	QUANTITY
766S	PRODUCEI	30156	SD	F25MHXX				BEGINNING INVI			328950
766S	PRODUCEI	30156	SD	F25MHXX				CONSUMP			17511000
766S	PRODUCEI	30156	SD	F25MHXX				CONSUMP	6096010000		10570000
766S	PRODUCEI	30156	SD	F25MHXX				FINAL INVENTOI			4348750
766S	PRODUCEI	30156	SD	F25MHXX				NOT ALLOCATED		RECIP	0
766S	PRODUCEI	30156	SD	F25MHXX				RECEIPTS			29139800
766S	PRODUCEI	30156	SD	F25MHXX				TRANSFER (RECE			29139800
TOTA		103055	SE	F25SBHXX				CONSUMP-PROC	103474	TO	127015548

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

PROFIT CENTER	(Multiple Items)	Sum of Variable	Sum of Fixed	Sum of Dep
BEGINNING INVENTORY		1.753.430	1.639.601	625.149
FINAL INVENTORY		1.270.774	1.378.145	534.738
<b>Grand Total</b>		<b>3.024.204</b>	<b>3.017.746</b>	<b>1.159.888</b>
<b>Stock Effect</b>			<b>-261.455</b>	<b>-90.411</b>

Analysis of the stock effect

### Stock Effect Fixed costs

