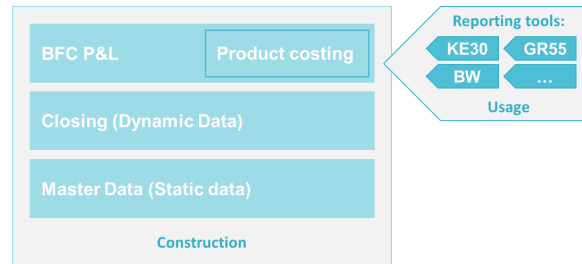


SYMPA ACADEMY

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)

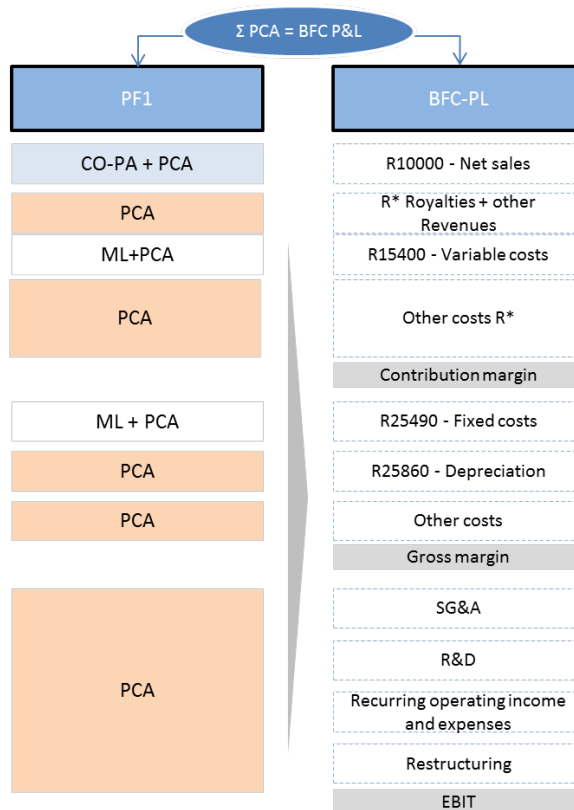
P&L statements and BFC interfaces are produced through

- 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.

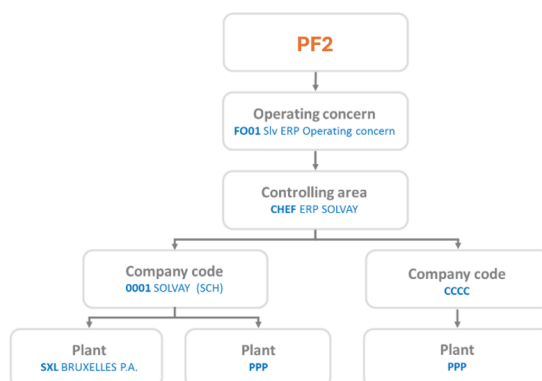
The assignment of financial accounts and cost elements to BFC reporting items is done via **sets of accounts** (centrally managed) (**GS03 - Display Set**)

- **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.

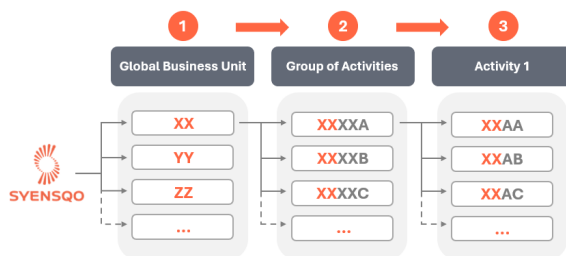
The Business Structure is maintained in Syensqo consolidation tool – SAP BFC (Business Object Financial and Consolidation)

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](#)

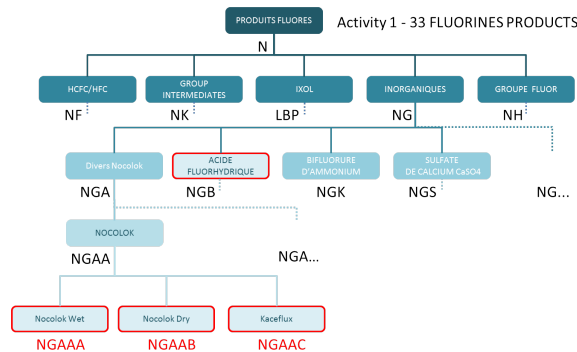
Going further

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 FMT (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	
ABBSB	BIR CODEX 0/13	01.01.1990	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBSB	BIR CODEX 0/13 AD	23.12.2002	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBRE	BIR FCC 0/13	01.01.1990	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBRE	BIR FCC 0/13 Free	23.02.2007	31.12.2099		AO	BIR EX.	EXTINGUISHER	13.12.2000	31.12.2999	4201	
ABBSG	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

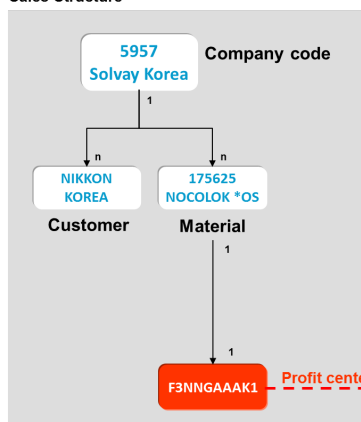
In PF2, a material sold is assigned to an Activity 1 through its [profit center](#).



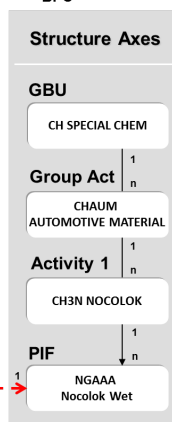
Know more

[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	RsD
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

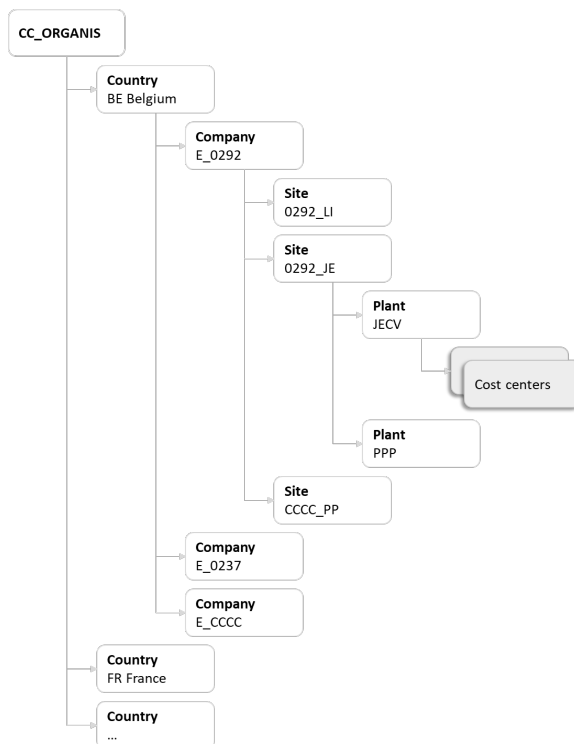
- XX - Country
 - E_CCCC - Company
 - CCCC_PP - Site
 - PPP - Plant
 - Cost center 1
 - Cost center 2

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:

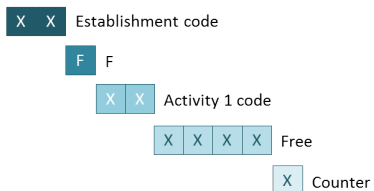
- Company – with split by partner (level 1)
- Division – with split by origin or by partner (level 2)
- PIF / origin / packaging (level 3)

PIF level

Standard codification

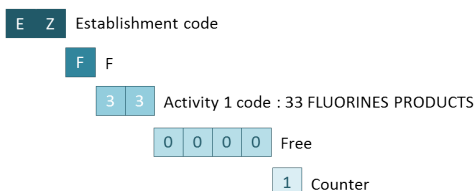
The codification of a reporting cost center used at PIF level

- 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

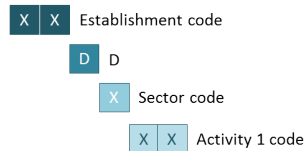


Activity 1 level

Standard codification

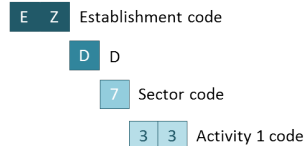
The codification of a reporting cost center used at Activity 1 level

- 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

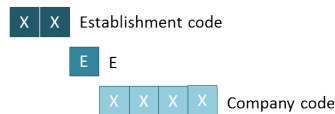


Company level

Standard codification

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

- Establishment code
- Letter E
- Company code



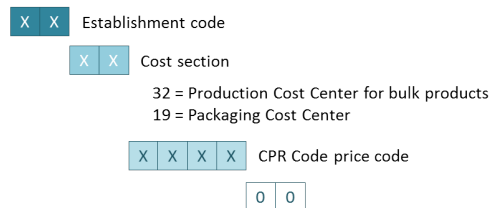
Production cost centers

Standard codification

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

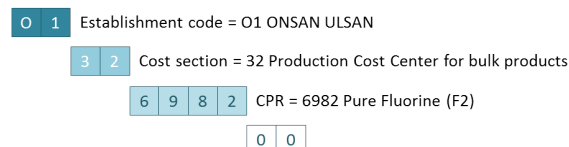
- Establishment code
- Cost section
- Code Prix de Revient (=CPR) that can be found with [PF2 - Table ZZRT179V - Product hierarchies](#)

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 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](#))

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.

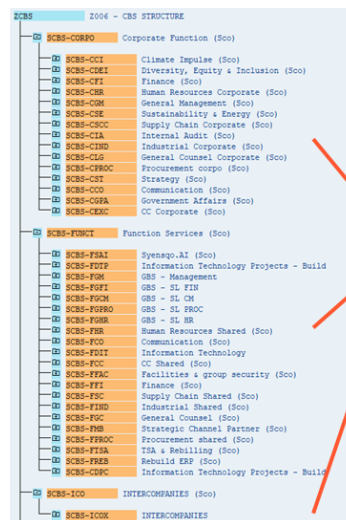
A cost center is included in ZCBS according to the following principles:

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-SHRDR	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-OTRDS	CBS NON FUNCTION COSTS - Scope 1
SCBS-OTRDX	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
ENAM	ADMINISTRATION
ENMV	MARKETING & SALES
ENPD	PRODUCTION
ENISC	MISCELLANEOUS PRODUCTION
ENICO	GBU INTERCOMPANY
ENERV	OTHER REVENUES
ENSTR	RESTRUCTURING
ENACR	OTHER OPERATIONAL COSTS
ENRGL	NON RECURRING GAINS & LOSSES
ENPRO	POST OPERATING RESULT
ENCP	VARIABLE COSTS
ENPVSE	VARIABLE SELLING EXPENSES
ENSTO	Storage and Loading
ENLOC	Logistic Cost WP (off-production)
ENWIN	WRITE-DOWNS ON INVENTORIES
ENIOTR	IMPAIRMENT ON TRADE RECEIVABLES
ENIRO	R&I ROYALTIES
ENDD	R&D
ENPL	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



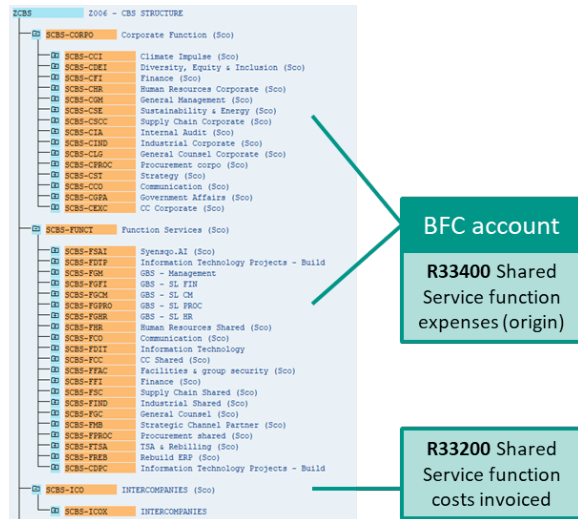
Group ZNS-FUNCT

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

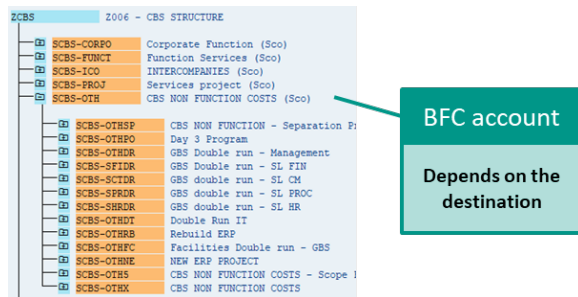
CBS cost centers

- 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)



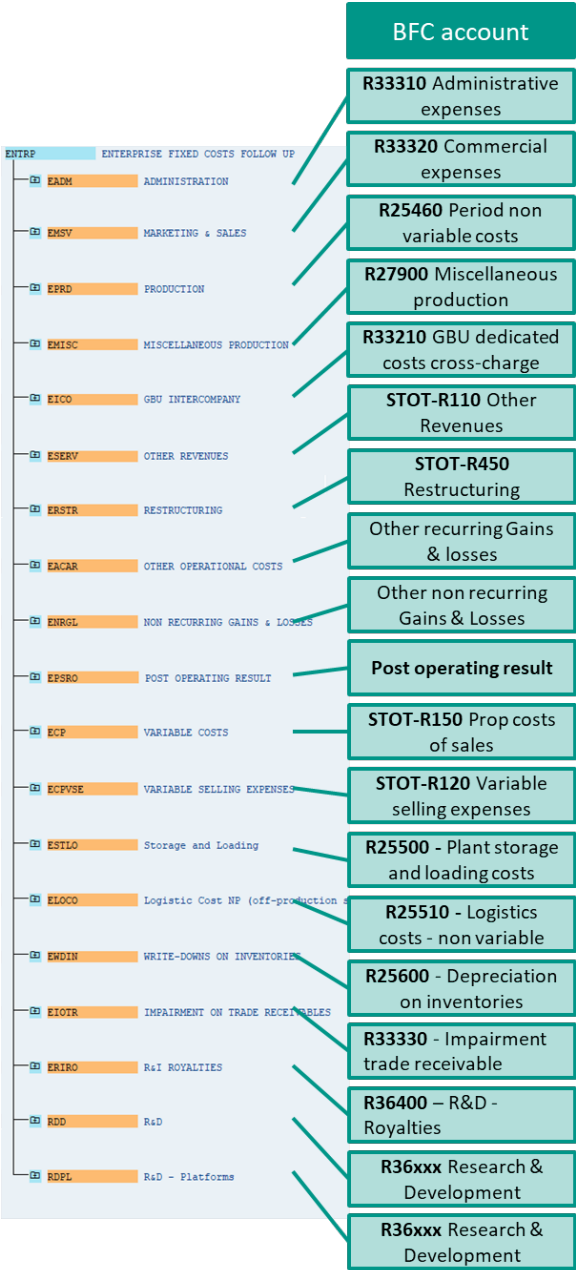
GBU cost centers

- 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

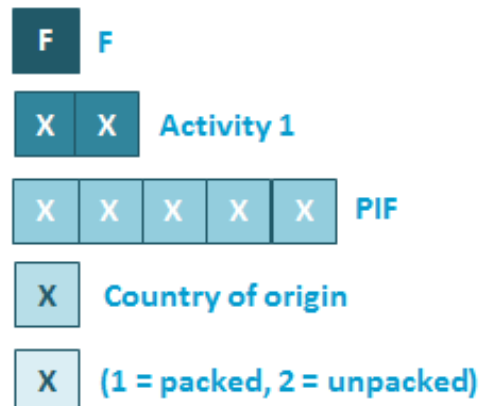
Standard codification

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 **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.



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

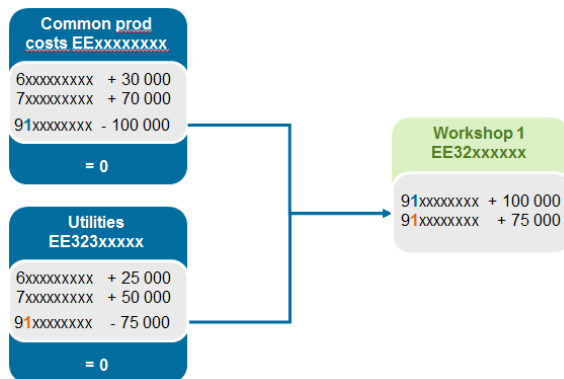
An **assessment cycle** is used in SAP to assign all primary cost elements and secondary cost elements from a sending cost center to the receiver cost center. When you want to transfer costs from one cost center to another through an assessment cycle, sap use a [secondary cost element](#) and accumulates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

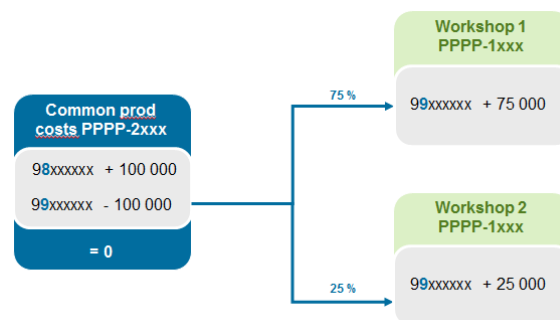


WP1

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

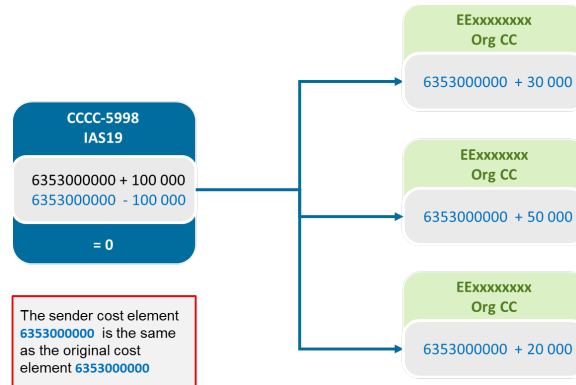
WP1

- 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 = CCCCDV
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.

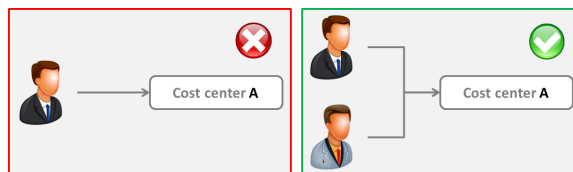
In PF2, the P&L is built in COPA, cost centers are assessed to a value field in COPA with a secondary cost element 98xxxxxxx

[[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

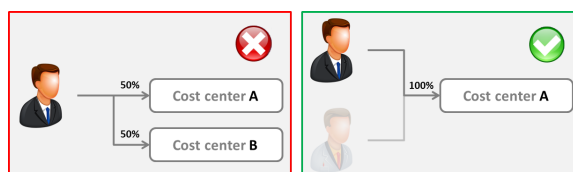
Rule 1

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.

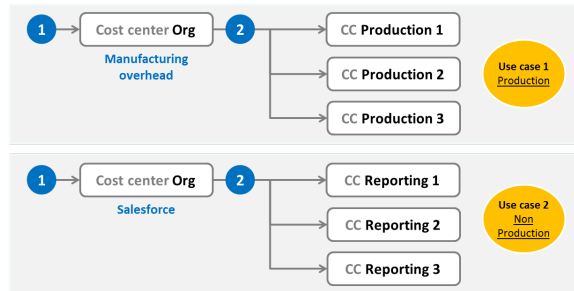
Cost allocation - Rule

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

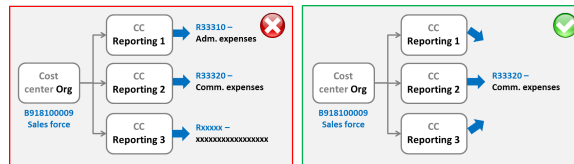
Exception

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



General rule:

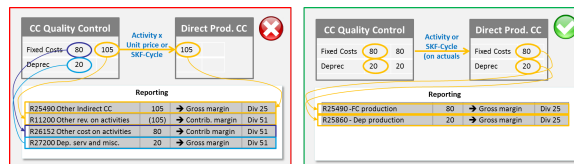
- All type of expenses - different than Manufacturing Costs (Indirect/Direct) and R&I - go directly to BFC (at different reporting cost center) and to only 1 BFC heading.



Pricing - Rule

General rule:

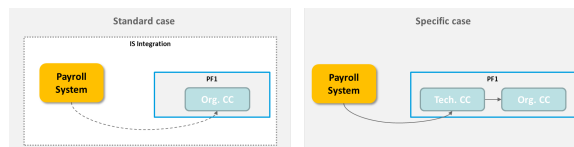
- “No pricing” rule: allocations between organizational cost center, within the same legal entity (same GBU normally, but could be also between 2 GBUs) should be done at cost.



Payroll expenses allocation

General rule:

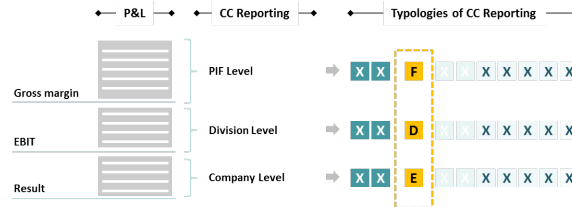
- Payroll expenses shouldn't be posted to technical cost center if HR/Payroll system is integrated.
- An employee is assigned to only one cost center



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)



Interco - cycles

General rules:

1. For GBU cross charge

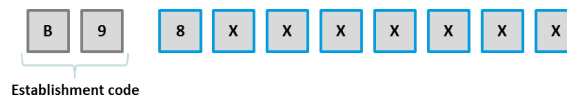
- Change the cycle usage: evolution from actual amounts to planned amount
 - Objective: anticipate the launch of cycles (from D2 to D-1) and reduce problems in D4
- Create a standard cost center for Cross charge (in order to align to method of CBS)

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

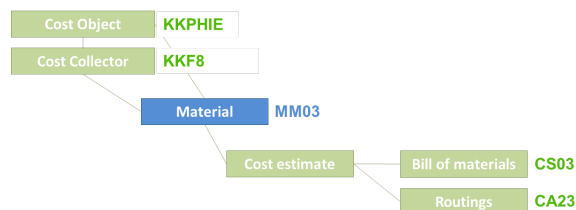
CO-Product Costing Object - Structure

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

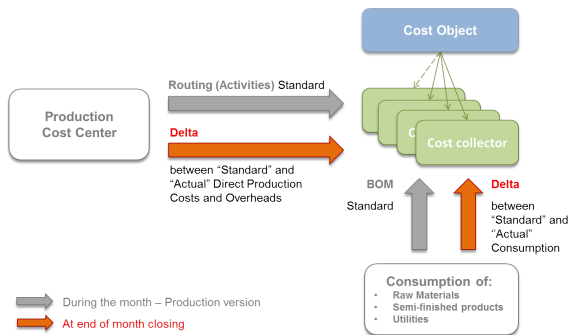
[KKF8 - Display Product Cost Collector](#)

CS03 - Display Material BOM

CA23 - Display Rate Routing

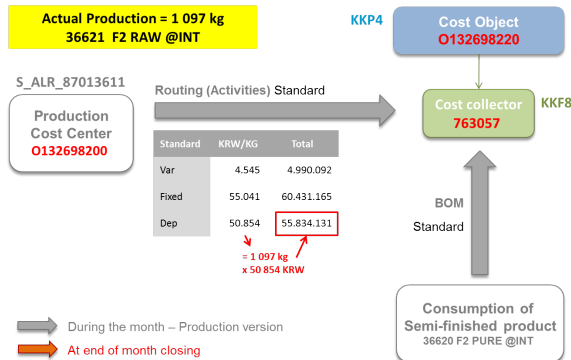


CO-Product Costing
Object - Basic Schema

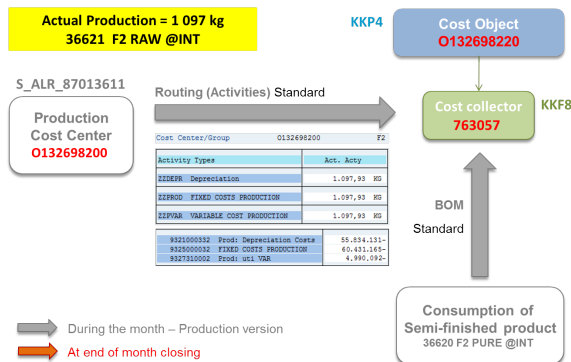


CO-Product Costing
Object – Example – 1/3

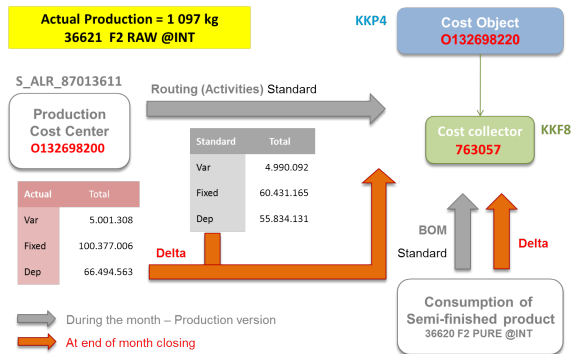
KKP4 - Display Cost Object Hierarchy



CO-Product Costing
Object – Example – 2/3

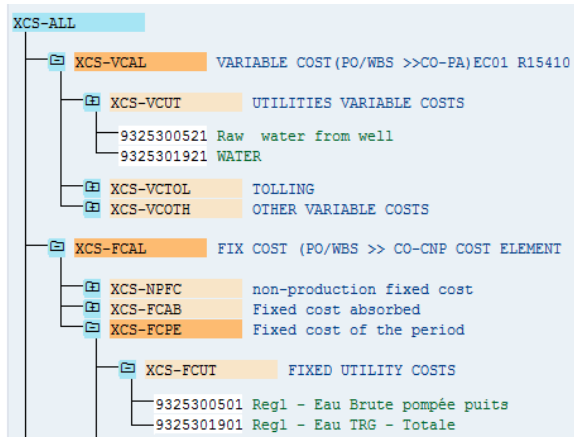


CO-Product Costing
Object – Example – 3/3



- 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

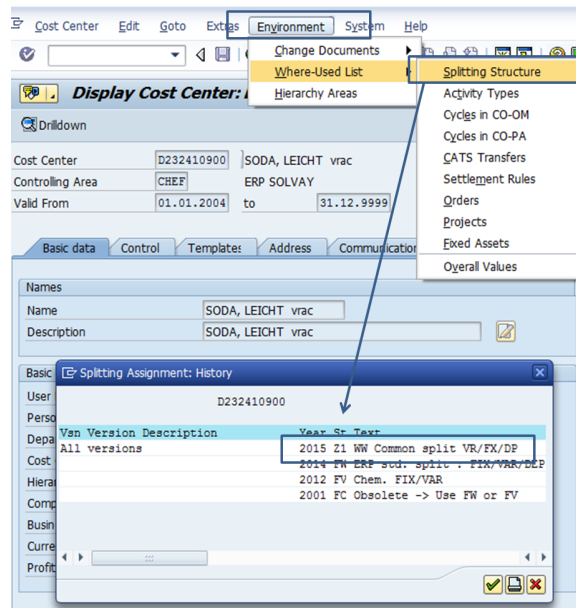
Structure Name	Z1	WW Common split VR/FX/DP	
Assignments			
Assgnmnt	Text	Rule	Text
DP	depreciation	12	Activity quantity
FX	fix cost	12	Activity quantity
VR	variable cost	12	Activity quantity

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

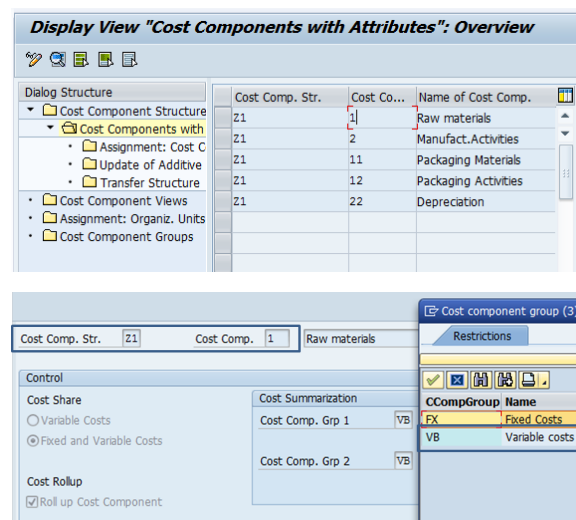


- If there is a posting in a CC in a given cost element linked to a activity type; but there is no posting of that activity type: the system will generate an error in the Product Costing step (activity type revaluation) and the balance of the cost element will remain in the cost center
- If there is 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-FX-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

Baking Structure		Co...	Chart...	From cost...	Origin group	To cost elem...	Cost Co...	Name of Cost Comp...
- Cost Component Structure - Cost Components with Attributes - Assignment: Cost Component - Cost Ele... - Update of Address Costs - Transfer Structure - Cost Component Views - Assignment: Organz. Units - Cost Component S... - Cost Component Groups		1	1	97000000		97000000	1	Raw materials
		1	1	4000000000		4019999999	1	Raw materials
		1	1	6222000000		6090999999	1	Raw materials
		1	1	6991000000		6091000000	1	Raw materials
		1	1	6992000000		6092000000	1	Raw materials
		1	1	9325999991		9325999991	1	Raw materials
		1	1	9327110002		9327110002	1	Raw materials

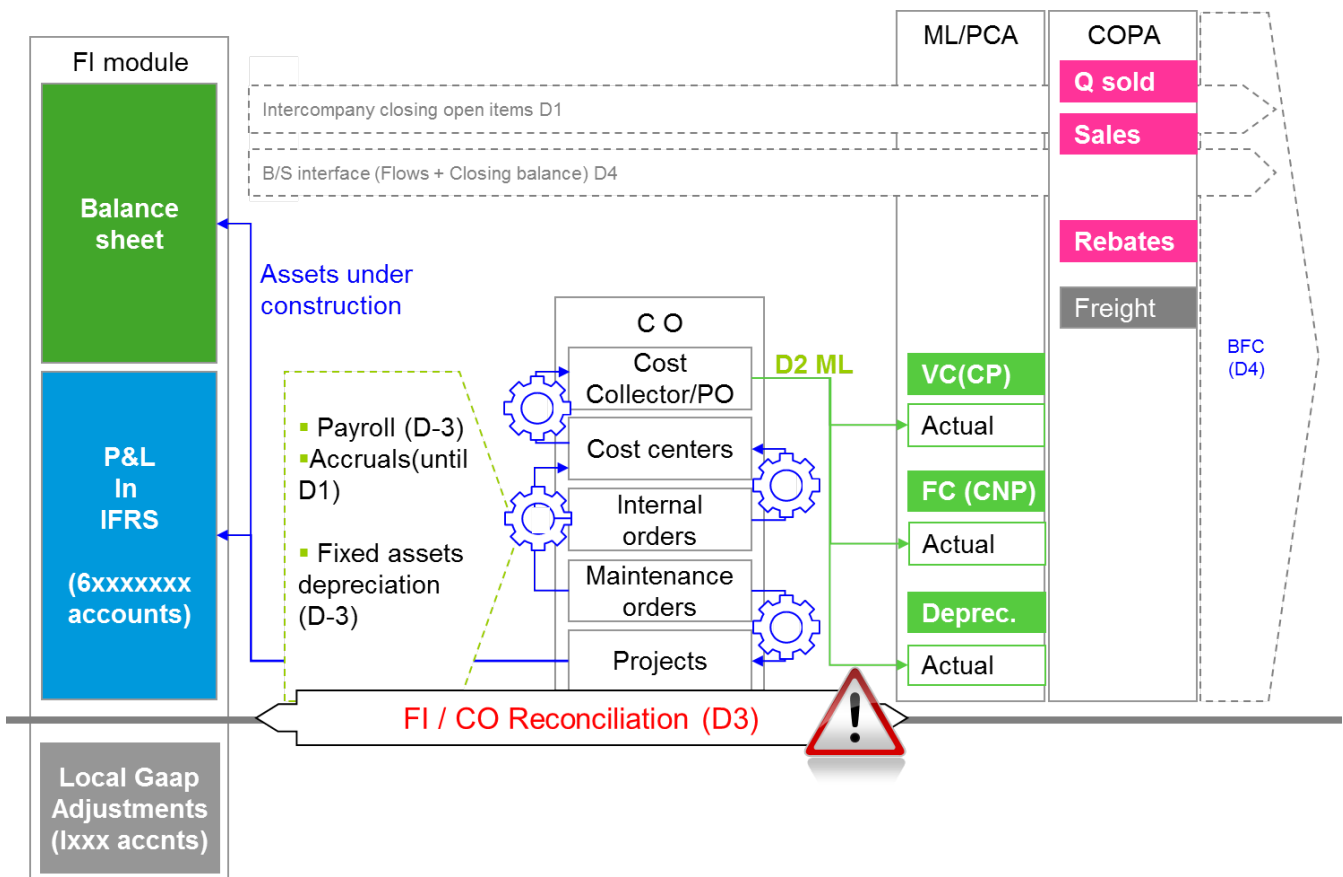
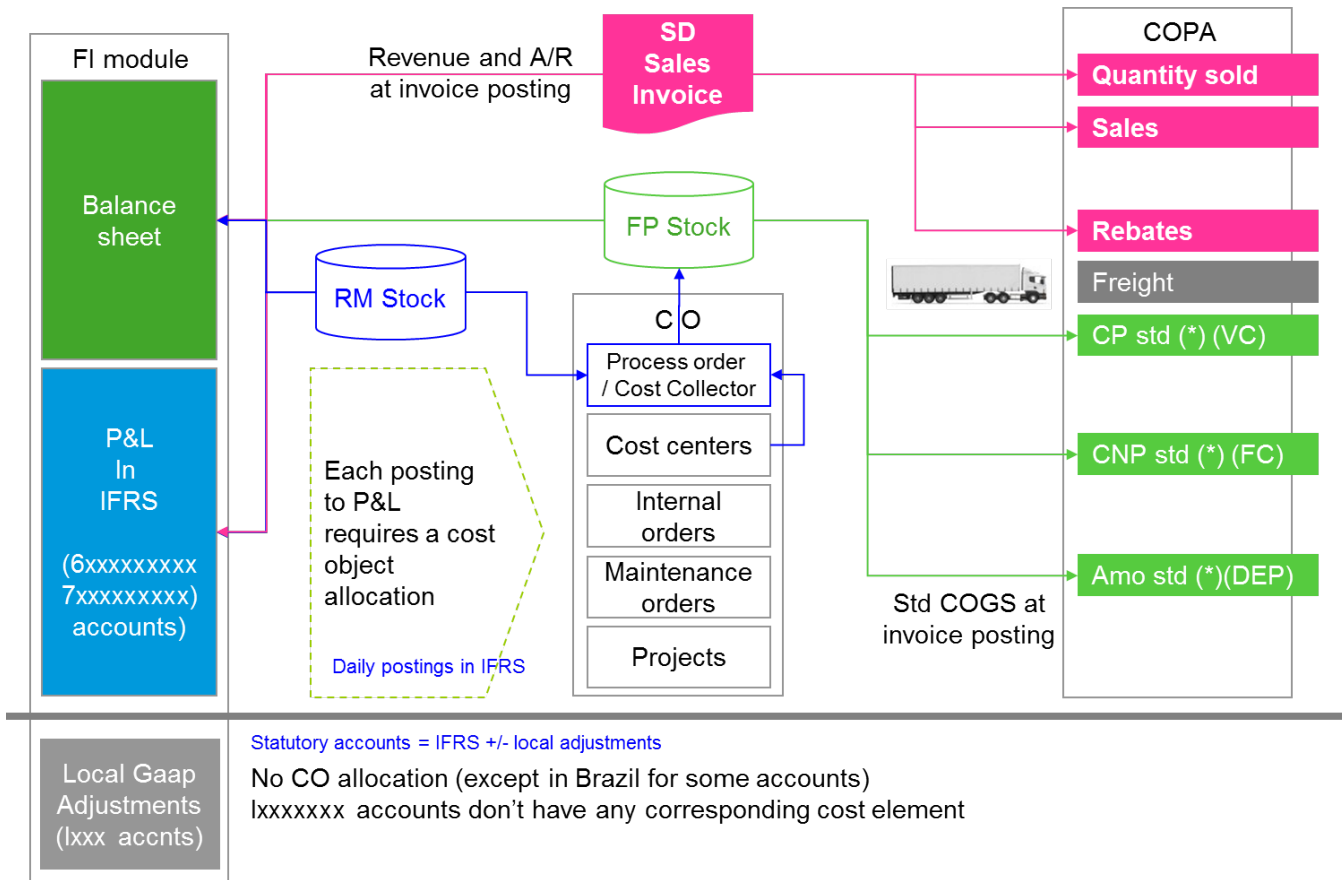
ZC used by Soda Ash US **ZY** us

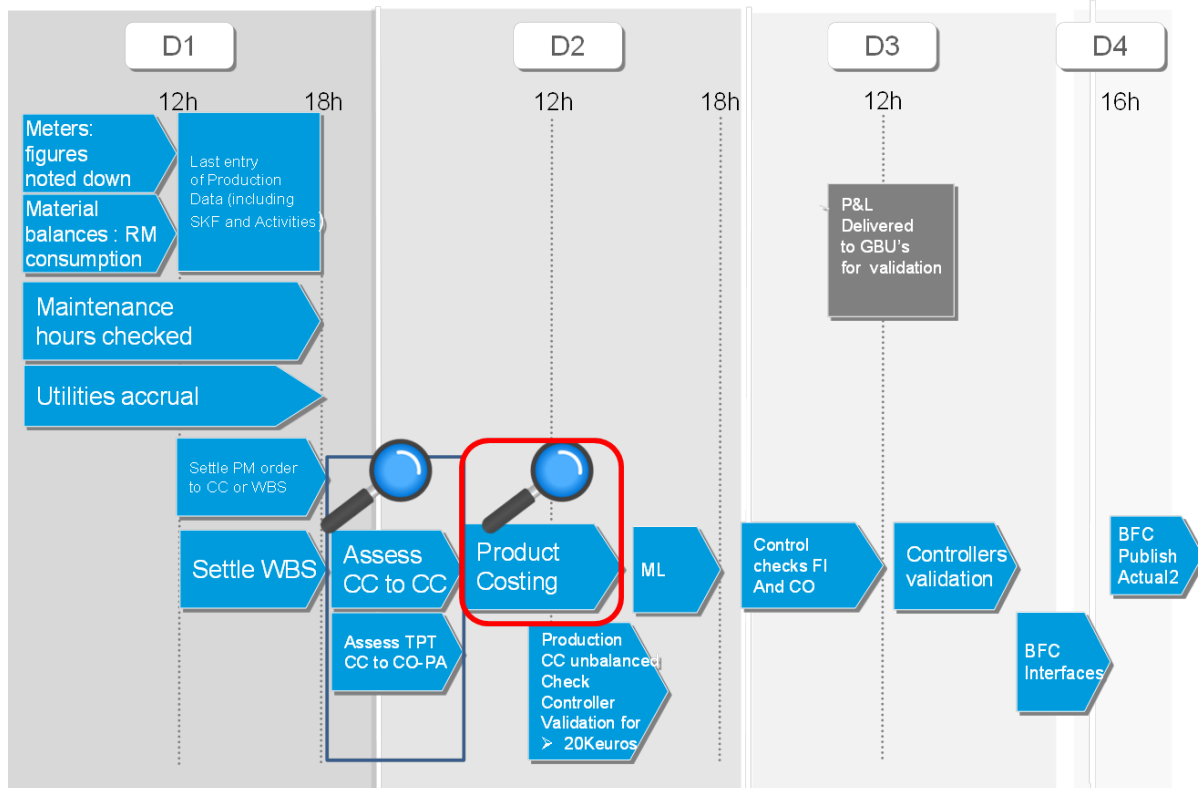
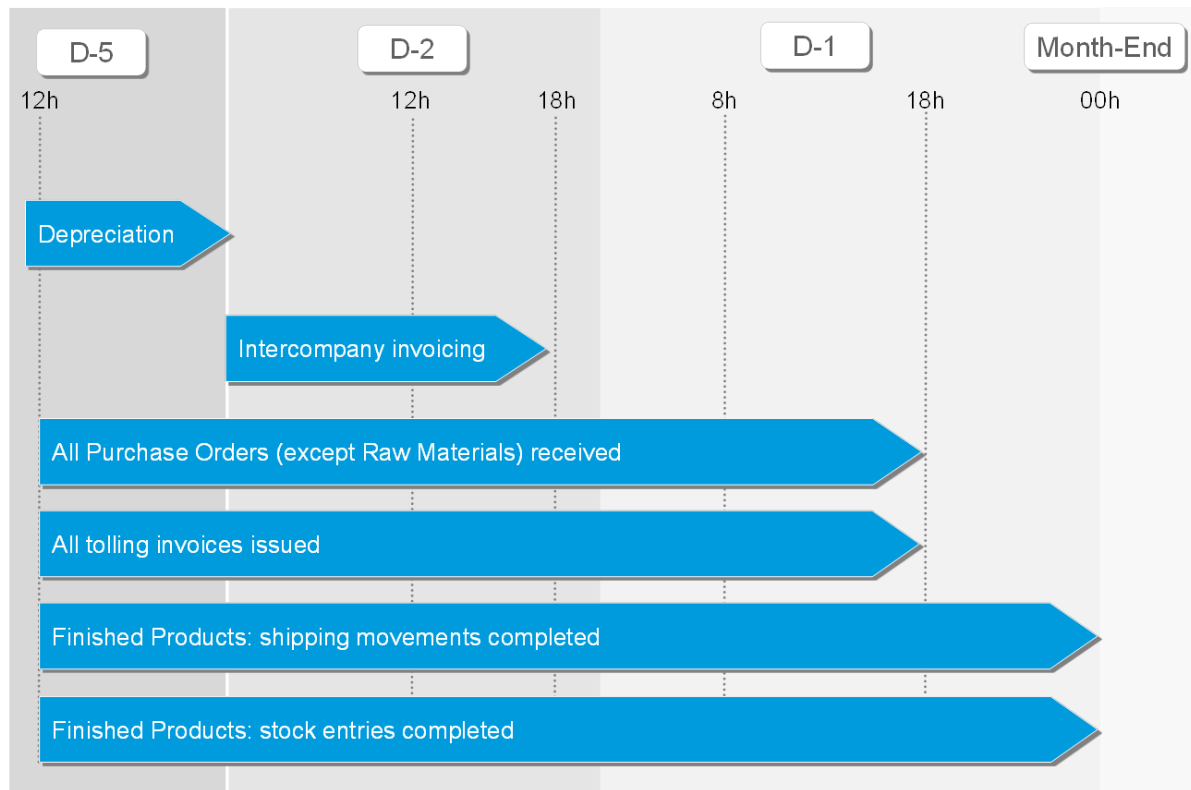
ZY used by Specialty Polymer (not always)

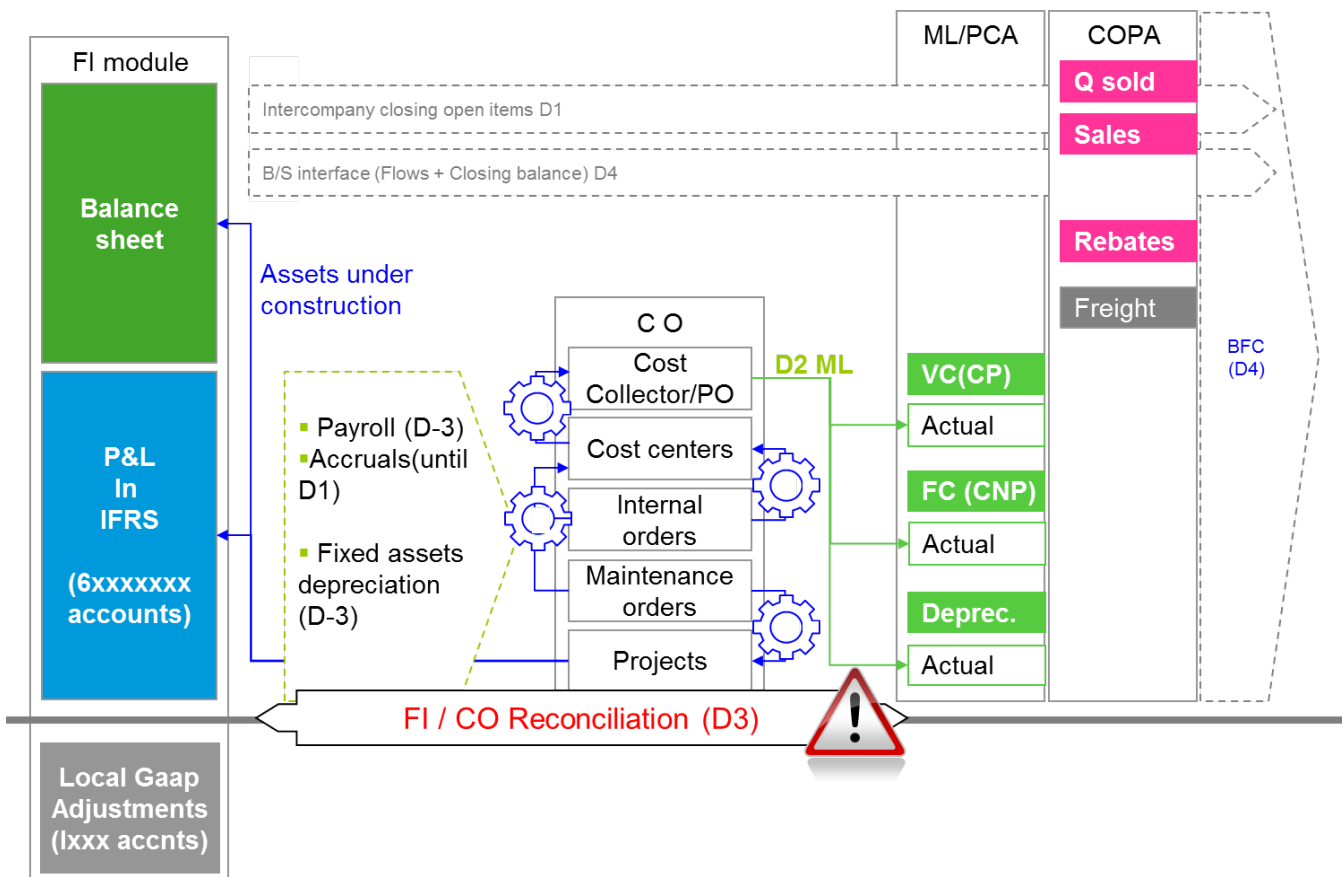
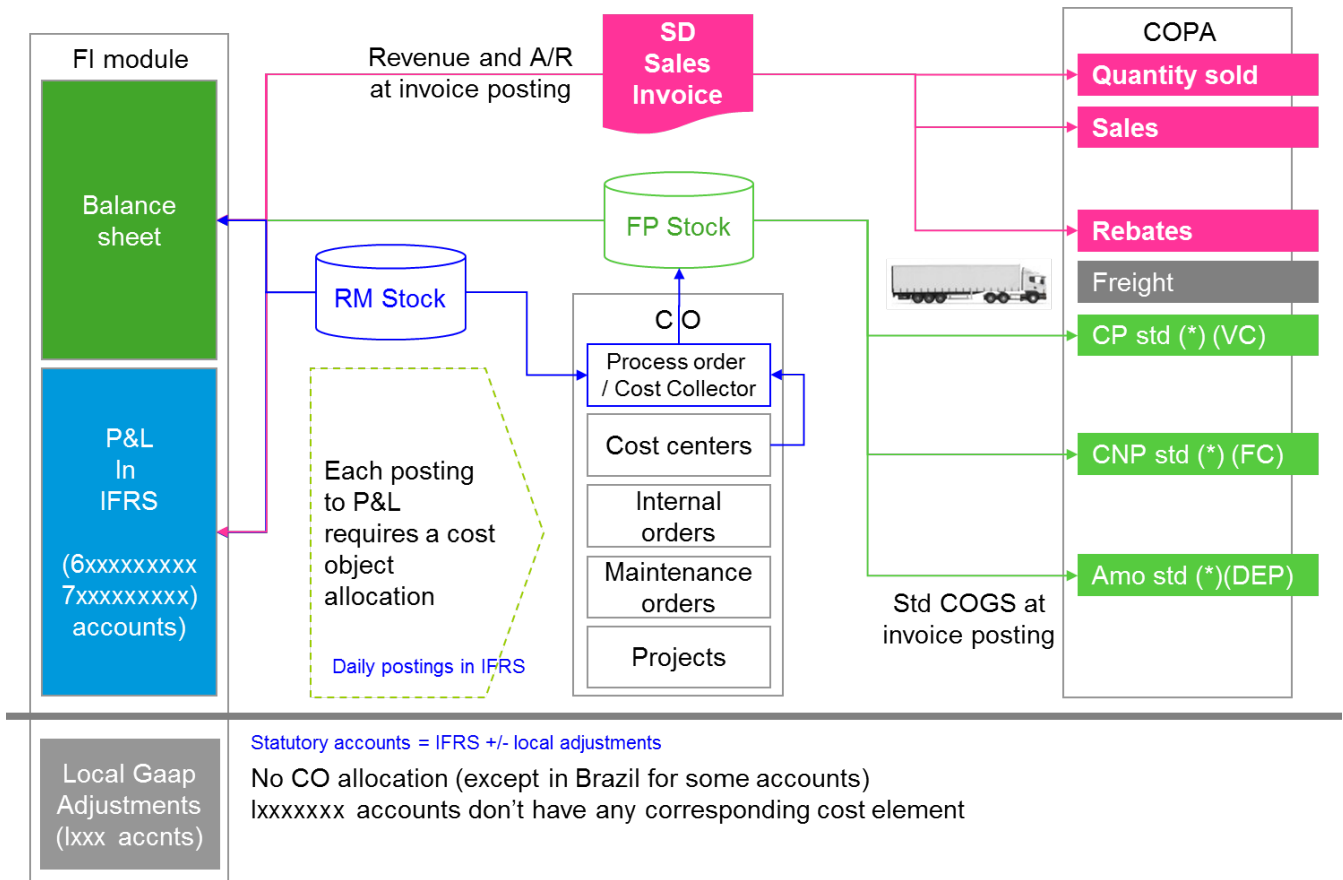
Cost Comp. Str.	Cost Co.	Name of Cost Comp.
ZY	1	Raw Materials
ZY	2	Catalysts/Chemicals
ZY	3	Utilities
ZY	8	Packaging
ZY	9	Other variable costs
ZY	10	Other fixed costs
ZY	12	Depreciation
ZY	13	Tolling Fees
ZY	15	Acetic Acid Returns
ZY	16	Thermal Oxidizers
ZY	17	Solid Waste

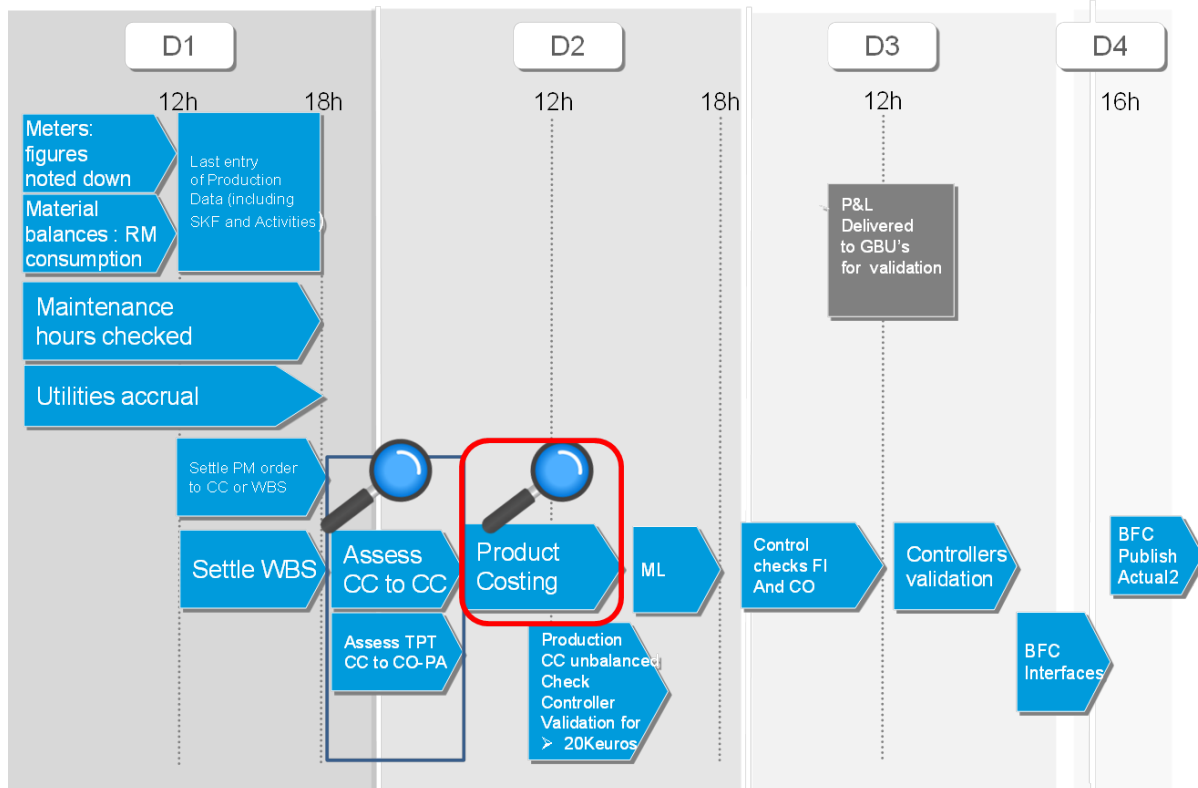
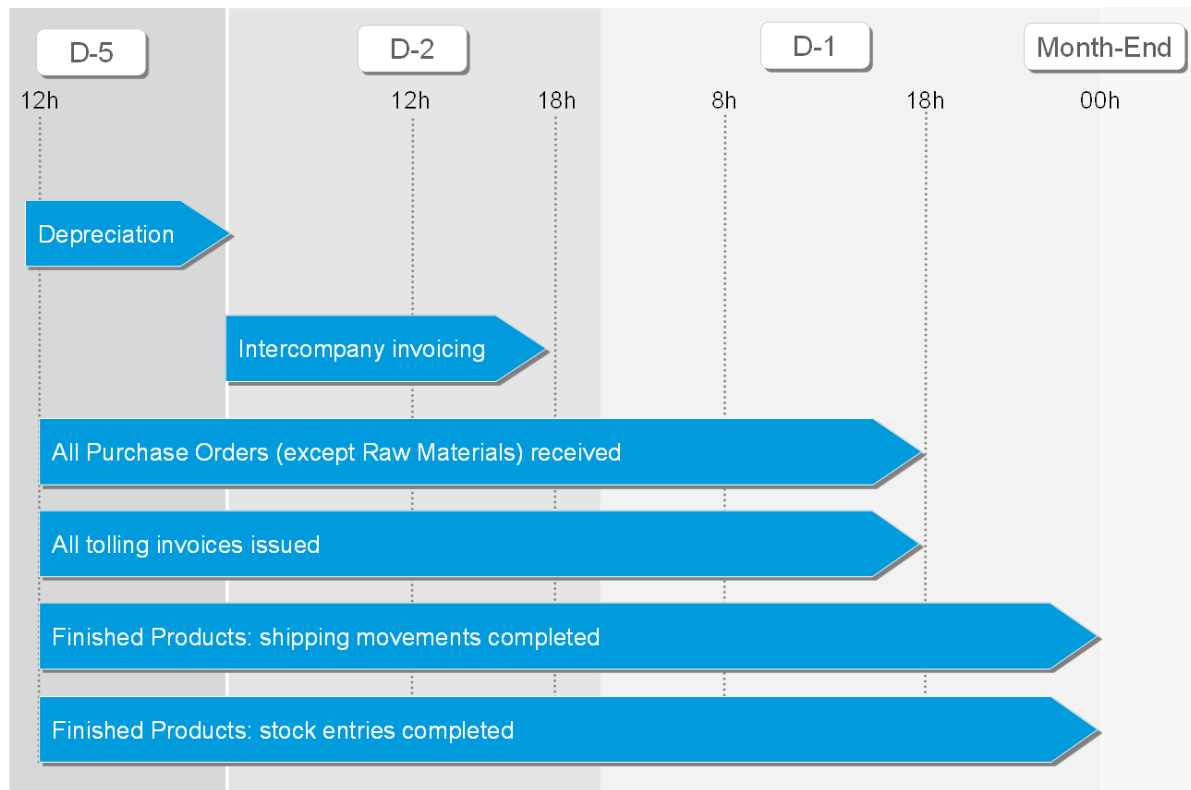
consistent with the splitting structure

- [illegible]









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



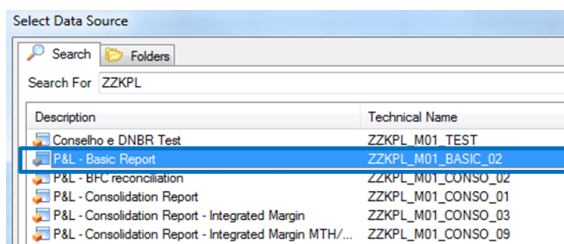
PF1 Data have been merged in BW – production - WBP to facilitate the analysis of GBUs using WP1 & PF1. For more details, you can visit [Rtr PE Reporting](#)

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

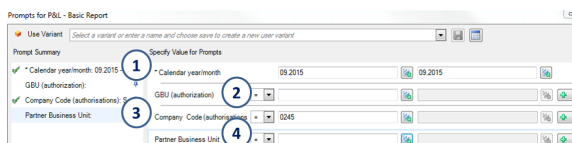
In WPB, Select the report ZZKPL_M01_BASIC_02



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

Rows

Material

Background Filter

BFCPL headings

BA to compare previous year

Group of GBU for ext Com

AS BA RST, not used

Object not loaded in BW *

Object in Cust master data

Currency of the invoice

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

Selling plant

Plant

Product hierarchy

Profit Center

Restated Busin Area

Ship-to party

Sold-to party

Sub cluster (new)

Sub GBU

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

The P&L is displayed

BFC headings	Company code	Material		7100		7170		7171		7172		7173		7174		7175		7176		7177		7178		7179		7180		7181		7182		7183		7184		7185		7186		7187		7188		7189		7190		7191		7192		7193		7194		7195		7196		7197		7198		7199		7200		7201		7202		7203		7204		7205		7206		7207		7208		7209		7210		7211		7212		7213		7214		7215		7216		7217		7218		7219		7220		7221		7222		7223		7224		7225		7226		7227		7228		7229		7230		7231		7232		7233		7234		7235		7236		7237		7238		7239		7240		7241		7242		7243		7244		7245		7246		7247		7248		7249		7250		7251		7252		7253		7254		7255		7256		7257		7258		7259		7260		7261		7262		7263		7264		7265		7266		7267		7268		7269		7270		7271		7272		7273		7274		7275		7276		7277		7278		7279		7280		7281		7282		7283		7284		7285		7286		7287		7288		7289		7290		7291		7292		7293		7294		7295		7296		7297		7298		7299		7300		7301		7302		7303		7304		7305		7306		7307		7308		7309		7310		7311		7312		7313		7314		7315		7316		7317		7318		7319		7320		7321		7322		7323		7324		7325		7326		7327		7328		7329		7330		7331		7332		7333		7334		7335		7336		7337		7338		7339		7340		7341		7342		7343		7344		7345		7346		7347		7348		7349		7350		7351		7352		7353		7354		7355		7356		7357		7358		7359		7360		7361		7362		7363		7364		7365		7366		7367		7368		7369		7370		7371		7372		7373		7374		7375		7376		7377		7378		7379		7380		7381		7382		7383		7384		7385		7386		7387		7388		7389		7390		7391		7392		7393		7394		7395		7396		7397		7398		7399		7400		7401		7402		7403		7404		7405		7406		7407		7408		7409		7410		7411		7412		7413		7414		7415		7416		7417		7418		7419		7420		7421		7422		7423		7424		7425		7426		7427		7428		7429		7430		7431		7432		7433		7434		7435		7436		7437		7438		7439		7440		7441		7442		7443		7444		7445		7446		7447		7448		7449		7450		7451		7452		7453		7454		7455		7456		7457		7458		7459		7460		7461		7462		7463		7464		7465		7466		7467		7468		7469		7470		7471		7472		7473		7474		7475		7476		7477		7478		7479		7480		7481		7482		7483		7484		7485		7486		7487		7488		7489		7490		7491		7492		7493		7494		7495		7496		7497		7498		7499		7500		7501		7502		7503		7504		7505		7506		7507		7508		7509		7510		7511		7512		7513		7514		7515		7516		7517		7518		7519		7520		7521		7522		7523		7524		7525		7526		7527		7528		7529		7530		7531		7532		7533		7534		7535		7536		7537		7538		7539		7540		7541		7542		7543		7544		7545		7546		7547		7548		7549		7550		7551		7552		7553		7554		7555		7556		7557		7558		7559		7560		7561		7562		7563		7564		7565		7566		7567		7568		7569		7570		7571		7572		7573		7574		7575		7576		7577		7578		7579		7580		7581		7582		7583		7584		7585		7586		7587		7588		7589		7590		7591		7592		7593		7594		7595		7596		7597		7598		7599		7600		7601		7602		7603		7604		7605		7606		7607		7608		7609		7610		7611		7612		7613		7614		7615		7616		7617		7618		7619		7620		7621		7622		7623		7624		7625		7626		7627		7628		7629		7630		7631		7632		7633		7634		7635		7636		7637		7638		7639		7640		7641		7642		7643		7644		7645		7646		7647		7648		7649		7650		7651		7652		7653		7654		7655		7656		7657		7658		7659		7660		7661		7662		7663		7664		7665		7666		7667		7668		7669		7670		7671		7672		7673		7674		7675		7676		7677		7678		7679		7680		7681		7682		7683		7684		7685		7686		7687		7688		7689		7690		7691		7692		7693		7694		7695		7696		7697		7698		7699		7700		7701		7702		7703		7704		7705		7706		7707		7708		7709		7710		7711		7712		7713		7714		7715		7716		7717		7718		7719		7720		7721		7722		7723		7724		7725		7726		7727		7728		7729		7730		7731		7732		7733		7734		7735		7736		7737		7738		7739		7740		7741		7742		7743		7744		7745		7746		7747		7748		7749		7750		7751		7752		7753		7754		7755		7756		7757		7758		7759		7760		7761		7762		7763		7764		7765		7766		7767		7768		7769		7770		7771		7772		7773		7774		7775		7776		7777		7778		7779		7780		7781		7782		7783		7784		7785		7786		7787		7788		7789		7790		7791		7792		7793		7794		7795		7796		7797		7798		7799		7800		7801		7802		7803		7804		7805		7806		7807		7808		7809		7810		7811		7812		7813		7814		7815		7816		7817		7818		7819		7820		7821		7822		7823		7824		7825		7826		7827		7828		7829		7830		7831		7832		7833		7834		7835		7836		7837		7838		7839		7840		7841		7842		7843		7844		7845		7846		7847		7848		7849		7850		7851		7852		7853		7854		7855		7856		7857		7858		7859		7860		7861		7862		7863		7864		7865		7866		7867		7868		7869		7870		7871		7872		7873		7874		7875		7876		7877		7878		7879		7880		7881		7882		7883		7884		7885		7886		7887		7888		7889		7890		7891		7892		7893		7894		7895		7896		7897		7898		7899		7900		7901		7902		7903		7904		7905		7906		7907		7908		7909		7910		7911		7912		7913		7914		7915		7916		7917		7918		7919		7920		7921		7922		7923		7924		7925		7926		7927		7928		7929		7930		7931		7932		7933		7934		7935		7936		7937		7938		7939		7940		7941		7942		7943		7944		7945		7946		7947		7948		7949		7950		7951		7952		7953		7954		7955		7956		7957		7958		7959		7960		7961		7962		7963		7964		7965		7966		7967		7968		7969		7970		7971		7972		7973		7974		7975		7976		7977		7978		7979		7980		7981		7982		7983		7984		7985		7986		7987		7988		7989		7990		7991		7992		7993		7994		7995		7996		7997		7998		7999	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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	82.815.673,345	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	2.523.018,00	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	82.815.673,345	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	2.523.018,00	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	82.815.673,345	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	2.523.018,00	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	82.815.673,345	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	2.523.018,00	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	Mat.Type	Material	Description	Time	C. Acc	Recipient	Quantity	Amount	Cst Comp
TODA PRODUCED	31051	SL	CONSUMP				176.340,000	HS	14.847,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	CONSUMP	094010000			1.610.880,000	HS	171.072,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	NOT ALLOCATED			RECIP	0,000	HS	21.104,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	TRANSFER (ISS)			31051 TODA	9.700.215,950	HS	954.379,46
									Raw materials
									Manufact.Activities
									Packaging Materials
									Packaging Activities
									Depreciation
TODA PRODUCED	31051	SL	TRANSFER (ISS)			51044 TODA	600.000,000	HS	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	Mat.Type	Material	Description	Time	C. Acc	Recipient	Quantity	Amount	Cst Comp
TODA PRODUCED	31051	SL	PRODUCTION				77.120.000,000	HS	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

Plc	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
									1.500,28
									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		RECIP	0,000	MS	21.154,43
									10.049,44
									0,00
									0,00
									0,00
									53.243,45
TOSA	PRODUCED	31851	SL	TRANSFER (CIS)		31851 TOSB	9.700.215,900	MS	914.379,43
									440.232,15
									82.740,14
									0,00
									0,00
									63.439,41
TOSA	PRODUCED	31851	SL	TRANSFER (CIS)		51844 TOSA	400.000.000,000	MS	97.747,91
									20.034,30
									22.354,06
									0,00
									0,00
									6.454,40

- 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. PROCESSES 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)	2015
==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							699	662	654	662	655	
==SODA ASH							749	648	841	640	645	
==SODA ASH							287	481	395	394	452	
==SODA ASH							892	591	564	536	511	
==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	69	44	
==SODA ASH							431	711	611	681	701	

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 Absorbe	
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

= (2) Final inventory (Manufact. Activities + Packaging Activities) – (1) Beginning Inventory (Manufact. Activities + Packaging Activities)

Stock Effect Depreciation

= (2) Final inventory (Depreciation) – (1) Beginning Inventory (Depreciation)

SIV_CONS_ESTO_FINAL				SOLVAY CARBONATE FR			
Report - Consumptions + Final Stock							
Pls	Val.Type	Material	Description	View	Quantity	Amount	Cat Comp
BPCC PRODUCED	157974	BI-PROTEC S20 498-CHE P500 R	BEGINNING INV	1	4.500,000 KG	4.274,28	Raw materials 1.829,25 Manufact.Activities 2.099,74 Packaging Materials 221,49 Packaging Activities 104,65 Depreciation 14,95
BPCC PRODUCED	157974	BI-PROTEC S20 498-CHE P500 R	FINAL INVENTO	2	3.500,000 KG	3.324,44	Raw materials 1.422,76 Manufact.Activities 1.633,13 Packaging Materials 172,27 Packaging Activities 81,55 Depreciation 14,74

SIV_CONS_ESTO_FINAL				SOLVAY CARBONATE FR			
Report - Consumptions + Final Stock							
Pls	Val.Type	Material	Description	View	Quantity	Amount	Cat Comp
BPCC PRODUCED	157974	BI-PROTEC S20 498-CHE P500 R	BEGINNING INV	1	4.500,000 KG	4.274,28	Raw materials 1.829,25 Manufact.Activities 2.099,74 Packaging Materials 221,49 Packaging Activities 104,65 Depreciation 14,95
BPCC PRODUCED	157974	BI-PROTEC S20 498-CHE P500 R	FINAL INVENTO	2	3.500,000 KG	3.324,44	Raw materials 1.422,76 Manufact.Activities 1.633,13 Packaging Materials 172,27 Packaging Activities 81,55 Depreciation 14,74