

I Control of FI-GL and FI-MM

Process: Monthly costing and cost accounting closing

Responsibility area: Perform product costing monthly closing



This procedure describes the check between the Module Material Management (MM) and Module FI.

The check is performed on a monthly basis, on D+2 after all postings are performed (when MMRV transaction is already close) and before the BFC stocks upload for both systems.

Scope

PF2

Frequency

Monthly

References

Attachments

xx << I Control of FI-GL and FI-MM
>> xx

Guideline

STEP 1

Enter transaction MB5L



For PF1 and WP1

STEP 2

Please enter the following selections:

For PF1

Company Code : XXXX

List of Stock Values: Balances

  

Database Selections

Material		to		
Company Code		to		
Valuation Area		to		
Valuation Type		to		
Valuation Class		to		
G/L Account		to		

Period

☐ Select Balance, Current Period
☒ Select Balance, Previous Period
☐ Select Balance, Previous Year

Scope of List

☐ Totals Only
☐ Negative Stocks
☐ Materials with Zero Stock
☐ Valuation Area Level Only
☐ Extended Check
☒ Display Indiv. Matl Lines

Display Options

Layout 

Layout : /BESTÄNDE (PF1)

List of Stock Values: Balances





Database Selections			
Material		to	
Company Code	3470	to	
Valuation Area		to	
Valuation Type		to	
Valuation Class		to	
G/L Account	2000000000	to	2199999999

☐ Select Balance, Current Period
☒ Select Balance, Previous Period
☐ Select Balance, Previous Year

Scope of List

☐ Totals Only
☐ Negative Stocks
☐ Materials with Zero Stock
☐ Valuation Area Level Only
☐ Extended Check
☒ Display Indiv. Matl Lines

Display Options

Layout 

G/L account: 31000000 to 39999999

Period: **Select balance, previous**
perio

Scope of List: **Display indiv. matl lines**

List of Stock Values: Balances





Database Selections

Material		to	
Company Code	ZFR3	to	
Valuation Area		to	
Valuation Type		to	
Valuation Class		to	
G/L Account	31000000	to	39999999

Period

☐ Select Balance, Current Period
☒ Select Balance, Previous Period
☐ Select Balance, Previous Year

Scope of List

☐ Totals Only
☐ Negative Stocks
☐ Materials with Zero Stock
☐ Valuation Area Level Only
☐ Extended Check
☒ Display Indiv. Mat'l Lines

Display Options

Layout / 6068_TOI

STEP 3

After press the bottom Execute



 the following screen will appear

PF1

List of Stock Values: Balances									
 									
Val. per: COC Company Name									
Gr. acc.	Long Text	Val. Material	Material	Description	Stock Amount	Variance	Total Stock Rdn	Total Val.	
TACD	20117881		EMBAIE pour encreur R311 flu				1	RC	0,4
TACD	20117885		BOUTILLON type polybols MC10				1	RC	0,6
TACD	20123236		OUTVART STRETE ac 11,30 CR 9				1	RC	0,6
TACD	20135232		Strippier en acier reveste PFE				1	RC	0,4
TACD	20144206		OUTVART STRETE DUCO 57 CR 9				1	RC	0,6
TACD	20145450		COTTE 100 DUCOEL 40x24x0,2				2	RC	0,6
TACD	20145457		BOUTILLON reveste par DUCOIT				1	RC	0,6
TACD	20145456		BOUTILLON Coute 57 110° CR 9				2	RC	0,6
TACD	20145457		BOUTILLON Tube OD 141,36 INT 9				1	RC	0,6
TACD	20145453		BOUTILLON Tube OD 141,36 CR 9				1	RC	0,6
TACD	20145855		CATTE CLASO FR G3-FA partion				1	RC	0,6
TACD	20145859		POLYCOLEX BRANETITE Tete MCCA-10				1	RC	0,6
TACD	20151053		VA TROCENT LAMIERE D810 980				1	RC	0,6
TACD	20151240		WAG BRANETITE Tete CR 9				1	RC	0,6
TACD	20151453		ELEMENT DE CR D810/94/450 ACIE				1	RC	0,6
TACD	20151479		ELEMENT DE COLUMNE D830 ACIE				1	RC	0,6
TACD	20151471		ELEMENT DE COLUMNE D830 ACIE				1	RC	0,6
TACD	20151472		ELEMENT DE COLUMNE D830 ACIE				1	RC	0,6
TACD	20151474		ELEMENT DE COLUMNE D830 ACIE				1	RC	0,6
TACD	20151482		ELEMENT DE CR D810/94/450 ACIE				1	RC	0,6
TACD	20151483		ELEMENT DE CR D810/94/450 ACIE				1	RC	0,6
TACD	20151505		ENCREMATOR POLYCOLEX PHS 5 HLOC				1	RC	0,6
TACD	20152924		Echangeur BRANETITE BRANETITE F				1	RC	0,6
TACD	20153731		commerce internationale F141				1	RC	0,6
TACD	20153732		element vircile F141 D8020 s				1	RC	0,6
TACD	20153733		element vircile F141 rep 90x5				1	RC	0,6
TACD	20153734		Fumiguer 94 sur F141				1	RC	0,6
TACD	20153843		Gullie support D8020 - F141				1	RC	0,6
TACD	20153844		Fleance distrit D8020 cete F14				1	RC	0,6
TACD	20153853		Fleance distrit D8020 vete F14				1	RC	0,6
TACD	20153843		Element vircile F141 vete D8020				1	RC	0,6
TACD	20153844		element tete col, F141 D8020				1	RC	0,6
TACD	20153845		Commerce tete colonne F141				1	RC	0,6
TACD	20153846		element tete colonne F141 rep				1	RC	0,6
TACD	20153849		support vircile colonne F141 s				1	RC	0,6
TACD	20153890		Fumiguer H3 (estrie) cete fou				1	RC	0,6
TACD	20153891		Fumiguer H3 (estrie) cete fou				1	RC	0,6
TACD	20153904		Vircile colonne F141 D8020 s				1	RC	0,6
TACD	20153905		element vircile tete F141 rep				1	RC	0,6
TACD	20153906		rep infrier colonne F141				1	RC	0,6
TACD	20153923		Casse vircile tete F141 rep				1	RC	0,6
TACD	20142670		Suppoute D8100 D8020 cete				1	RC	0,6
TACD	20145453		Casse vircile tete rep F141				1	RC	0,6
TACD	20145454		FLENE TEMPORALITE D810 PHS 2				1	RC	1,0
TACD	20178211		COLUMNE COMPLETE 917 CR 9				1	RC	0,6
Total					14.793.534,34			14.793.534,34	

WP1

WU - DE		GOLD									
G/C Acct	G/C Acct	Long Text	Material	Material	Qty	Stock Account	Qty	Therion	Qty	Ch	
			104096								EUR
			1051110								EUR
			1114774								EUR
			1118007								EUR
			1119941								EUR
			1119955								EUR
			1177959								EUR
			1971611								EUR
			1461475								EUR
			1461475								EUR
			1461475								EUR
			1461475								EUR
			1461475								EUR
			1461475								EUR
			1461761								EUR
			1706220								EUR
			1800784								EUR
			1820207								EUR
			1810108								EUR
			1806162								EUR
			1819962								EUR
			1843551								EUR
			2447746								EUR
			1867182								EUR
			2451125								EUR
			1863851								EUR
			1080042								EUR
			1080962								EUR
			1040968								EUR
			1020004								EUR
			1080010								EUR
			1080010								EUR
			1080017								EUR
			1080015								EUR
			1080039								EUR
			1080048								EUR
			1040082								EUR
			1081110								EUR
			1080975								EUR
			1118028								EUR
			1970871								EUR
			1973074								EUR
			1707389								EUR
			1840001								EUR
			1855501								EUR
			1865165								EUR
			1826141								EUR
			1847171								EUR
			1970244								EUR
			1970424								EUR
			1012231								EUR
* Total			94.522.149,36		EUR	54.522.149,36	EUR	0,00	EUR		

For PF2:

Once the report is displayed, check the values in column variance. If the amount is different to zero column this means that there is a difference between FI and MM. This check should be done for all stock accounts (check page down until the end of the report).

In this example we have a difference in account 2000010000 of **99.331, 00 €**.

List of Stock Values: Balances

Bal. per	CoCd	Company name						
6/L acct	Long text	ValA	Material	Material description	Stock account	Variance	Total stock BUn	Total value
05/2009	3445 SOLVAT BENVIC ...							
2000010000	Finished goods...	3,582,499.14				99,331.00		
	0LT8 114049		PVC IR3415175 *J	C1000808ShOC P			1,000,000 KG	0.00
	0LT8 160511		PVC XER4541003 *J	C1000808ShOC...			1,000,000 KG	950.26
	JEB 14869		PVC ER3340096 *J				297,000 KG	263.61
	JEB 27900		PVC BER0604012 *J				7,005,000 KG	8,800.13
	JEB 31480		PVC ER4091017 *J				525,000 KG	309.23
	JEB 33277		PVC ER3041073 *J				67,000 KG	49.14
	JEB 39559		PVC XER4771004 *J				387,000 KG	375.67
	JEB 35756		PVC XER4771039 *J				192,000 KG	197.04
	JEB 35926		PVC ER3671097 *J				7,344,000 KG	2,149.85
	JEB 36321		PVC ER4011097 *J				220,000 KG	173.50
	JEB 37058		PVC XER3601068 *J				160,000 KG	124.83
	JEB 38714		PVC ER3311034 *J				564,000 KG	455.01
	JEB 39383		PVC PEH9051039 *J				4,710,000 KG	6,151.89
	JEB 39551		PVC ER4051034 *J				6,276,000 KG	6,879.06
	JEB 39657		PVC XER3601090 *J				3,874,000 KG	3,609.22
	JEB 40299		PVC XER3771064 *J				167,000 KG	156.35
	JEB 40930		PVC XER3335037 *J				1,638,000 KG	1,401.65
	JEB 43168		PVC ER4361063 *J				150,000 KG	150.35
	JEB 43169		PVC ER4360966 *J				155,000 KG	161.63
	JEB 43305		PVC XER4361003 *J				1,155,000 KG	982.56
	JEB 43435		PVC ER4361571 *J				100,000 KG	104....

- **For WP2:**

List of Stock Values: Balances									
Bal. per	CoCd								
G/L acct	G/L Acct Long Text	Materials	Material	Crcy	Stock Account	Crcy	Variance	Crcy	Crcy
03/2016	8090								
31000100	RAW MATERIAL	1.320.547,48		EUR	1.236.165,47	EUR	84.382,01-	EUR	EUR
									EUR
31000160	CONSUMABLE SUPPLIES INVENTORY (MANAGED IN VC)	14.628,28		EUR	14.628,28	EUR	0,00	EUR	EUR
31000200	RAW MATERIAL-INDUSTRIAL SUPPLIES	2.395.570,07		EUR	2.395.570,07	EUR	0,00	EUR	EUR
									EUR
									EUR
31000300	RAW MATERIAL-PACKING MATERIAL	134.237,35		EUR	134.237,35	EUR	0,00	EUR	EUR
									EUR
37000100	FINISHED PRODUCTS	7.220.937,23		EUR	7.364.310,82	EUR	143.373,59	EUR	EUR
									EUR
37000200	GOODS FOR RESALE	182.789,52		EUR	186.538,18	EUR	3.748,66	EUR	EUR

In this example we have a difference in account 31000100 of **-84.382,01€**

Go to report S_ALR_87012332 and use the following parameters:

- Select the variant 3S-FIMMCHECK;
- Select the account(s) that is generating the difference;
- The company code and execute.

Statements for Customers / Vendors / G/L Accounts

1 active

Company code: to:

Document number: to:

Fiscal year: 2009 to:

General selections

Posting date: 01.01.2009 to: 31.05.2009

Reference number: to:

Technical settings

☐ Read items sequentially

Further selections

☒ O/L account line items

O/L account: 2000010000 to:

☐ Sort by business area

☐ Asset line items

Asset number: to:

☐ Material line items

Material number: to:

☐ Customer line items

Customer account: to:

☐ Sort by reconciliation acct

☐ Vendor line items

Vendor account: to:

☐ Sort by reconciliation acct

☒ Standard documents

☐ Parked documents

☐ Noted items

☐ Recurring entry original docs

Item selection (1-3): 1

Considering the previous example, the postings generating difference is from 2007:

3445 2000010000 0000 Finished goods manufactured-acq val MM			
010107 01 S1 5010001005 311206 001 50	EUR	33.852,00	-
ajust du stock au 31/12/2006			
réévaluation 31/12/06			
310107 01 S1 5010001041 310107 001 40	EUR	33.852,00	
ajust du stock au 31/12/2006			
réévaluation 31/12/06			
200701 *	EUR	33.852,00	D
		33.852,00	C
		0,00	*
311207 12 S1 5010002506 311207 001 40	EUR	65.479,00	
200712 *	EUR	65.479,00	D
		0,00	C
		65.479,00	*
3445 2000010000 ***	EUR	99.331,00	D
		33.852,00	C
		65.479,00	***
Sorted by currency:			
	EUR	65.479,00	*

Once the posting that is generating the difference is identified, report to Company Accounting Manager (in this case there were manual corrections done in FI but not in MM, therefore generating a difference between the two modules).
Enter in Transaction S_ALR_87012277 and select the Variant:

- **SBS_STOCKS - For all companies**

Program Edit Goto System Help

G/L Account Balances

G/L account selection

Chart of accounts to

G/L account to

Company code to

Selection using search help

Search help ID

Search string

Search help

Find Variant

Transaction Variant **SBS_STOCKS**

Fiscal Year Environment

Business Created by

Currency Changed by

Original language

Further selection

Reportin

Account currency to

Account balance to

Then enter the company code.

Program Edit Goto System Help

G/L Account Balances

G/L account selection

Chart of accounts to

G/L account to

Company code to

Selection using search help

Search help ID

Search string

Search help

Transaction Figures Selection

Fiscal Year to

Business area to

Currency type

Further selections

Reporting Periods to

Account currency to

Account balance to

☐ Include Opening/Closing Entries

Rhodia Opérations G/L Account Balances Time 12:28:51 Date 05.03.2014
 Aubervilliers RFSSLD00/PT400070 Page 1
 Carryforward Periods 00-00 2014 Reporting Periods 01-02 2014

CoCd	G/L acct	Short Text	Crcy	Busk	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
ZFR3	31000100	RAW MATERIAL	EUR		22.856.370,45	0,00	74.419.439,56	73.232.952,85	24.042.857,16
ZFR3	31000160	CONSUMABLES	EUR		414.672,45	0,00	153.779,99	56.478,17	511.974,27
ZFR3	31000200	RM IND SUPPLIES	EUR		32.174.872,68	0,00	2.587.324,87	2.696.642,59	32.065.554,96
ZFR3	31000225	SPARES ASSETS	EUR		1,58	0,00	0,00	0,01-	1,59
ZFR3	31000300	RM PACKING	EUR		2.999.341,56	0,00	2.646.658,95	2.510.943,17	3.135.057,34
ZFR3	37000100	FINISHED PRODUCT	EUR		84.049.375,98	0,00	580.423.567,55	572.926.617,76	91.566.325,77
ZFR3	37000200	TRADED PRODUCTS	EUR		12.304.529,18	0,00	18.506.515,79	19.340.513,65	11.470.531,32
ZFR3	37000400	INTERMEDIATES	EUR		18.462.814,32	0,00	117.193.710,58	117.224.730,05	18.431.794,85
*ZFR3			EUR		173.281.978,20	0,00	795.930.997,29	787.988.878,23	181.224.097,26

Rhodia Opérations G/L Account Balances Time 12:28:51 Date 05.03.2014
 Aubervilliers RFSSLD00/PT400070 Page 2
 Carryforward Periods 00-00 2014 Reporting Periods 01-02 2014
 TOTALS FROM ALL COMPANY CODES

CoCd	Crcy	Busk	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
ZFR3	EUR		173.281.978,20	0,00	795.930.997,29	787.988.878,23	181.224.097,26
*	EUR		173.281.978,20	0,00	795.930.997,29	787.988.878,23	181.224.097,26

How to check the total amount of stocks?

Check if cumulative amount in the Stock accounts is the same as in Stock Module.

- S_ALR_87012277

CoCd	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
2FR3	EUR		173.281.978,20	0,00	795.930.997,29	787.988.878,23	181.224.097,26
*	EUR		173.281.978,20	0,00	795.930.997,29	787.988.878,23	181.224.097,26

- MB5L

37000400	18.431.794,85
* Total	181.224.097,26

Compare if the total amount in the accounts match with the total amount in Stocks.

Inform the Company Accounting Manager responsible that the check was done and include your analysis.

- For WP2 companies nothing to do.
- For PF2 companies check also negative stocks



- In **WP2**, it is not allowed to have negative stocks.
- In **PF2**, only some companies are allowed to have negative stocks (please check the attached file "Detail plants with stock negative").

In PF2, how to check negative stocks

Go to transaction MB5L and enter the following selections:

- Company Code : XXXX
- General Ledger Account : from 200000000 to 2199999999
- Period: Select **Balance, Previous Perio**
- Scope of List: Check "Negative Stock"
- Layout : /BESTÄNDE (PF2)

List of Stock Values: Balances

Database Selections

Material		to		→
Company Code	3470	to		→
Valuation Area		to		→
Valuation Type		to		→
Valuation Class		to		→
G/L Account	2000000000	to	2199999999	→

Period

☐ Select Balance, Current Period
☒ Select Balance, Previous Period
☐ Select Balance, Previous Year

Scope of List

☐ Totals Only
☒ Negative Stocks
☐ Materials with Zero Stock
☐ Valuation Area Level Only
☐ Extended Check
☐ Display Indiv. Matl Lines

Display Options

Layout /BESTÄNDE

And press Execute 

After press execute you will receive the following warning message  **Restrictions on this field lead to incorrect results** and then press "Enter" to continue.

- If you receive the message  **There are no negative stocks**, it means that everything is ok.
- If there are negative stocks the flowing screen will be displayed and you will find the inventory accounts with negative stock.

1. For each account that appears with values (highlighted in green or in red):

List of Stock Values: Balances							
Bal. per	CoCd	Company Name					
G/L acct	Long Text	ValA Material	Material Description	Stock Account	Variance	Total Stock Bün	Total Value
11/2011	4290	SOLVAY CHEM (Uk					
2000010000	Finished goods*			19,801,550.09	0.00		
2010010000	Finished goods*			14,226,726.36	0.00		
2100010100	Main raw mater*			5,866,970.22	0.00		
2100110000	Semi-finished *			4,947,397.40	0.00		
2110010000	Gen & techn it*			3,408,115.56	0.00		
2110110000	Packaging-acq *			533,550.15	0.00		
* Total				10,436,062.26	0.00		

2. Double click and check the materials with negative stocks (marked in red)

List of Stock Values: Balances							
Selections Stock Overview							
ValA	Material	Total Stock	BUn	Total Value	Crcy	Material Description	ValC1
DPM	61725	1,288,178.027	LB	71,970.51	USD	H202 CRUDE 40,5 @TRF [LB]	Z061
DPM	61726	939,909.000	LB	136,183.41	USD	H202 FOOD 70 @TRF [LB]	Z061
DPM	61727	1,075,846.427	LB	250,026.69	USD	H202 ELEC 31 @TRF [LB]	Z061
DPM	61728	11,898,684.978	LB	1,446,642.13	USD	H202 CONC/DIS 70 @TRF [LB]	Z061
DPM	63839	2,514,613.604	LB	662,550.39	USD	PCS @TRF [LB]	Z061
GRM	47916	191,783.208	LB	52,682.86	USD	SS CTLYZD @TRF [LB]	Z061
GRM	47917	89,500.000	LB	26,059.72	USD	SS CAT/DECHAR @TRF [LB]	Z061
GRM	60503	3,946,699.999	LB	242,169.52	USD	BIR @TRF [LB]	Z061
GRM	60504	8,434,648.299	LB	852,574.25	USD	SS @TRF [LB]	Z061
GRM	60505	315,676.664	LB	70,465.37	USD	MBS @TRF [LB]	Z061
LVM	61725	2,153,636.250	LB	96,849.02	USD	H202 CRUDE 40,5 @TRF [LB]	Z061
LVM	61726	900,323.144	LB	116,573.84	USD	H202 FOOD 70 @TRF [LB]	Z061
LVM	61728	6,150,294.962	LB	638,954.15	USD	H202 CONC/DIS 70 @TRF [LB]	Z061
PRB	60503	15,172,330.000	LB	1,126,849.10	USD	BIR @TRF [LB]	Z061
*		44,508,031.720	LB	4,947,397.40	USD		

Additional Transactions for Support (for **PF2**)

You may also consider cross reference the material with negative stock with the following transaction:

Example of a negative stock in MB5L

CoCd	ValA	Material	Total Stock	BUn	Total Value	Crcy	Material Description	ValC1
0237	JEIE	15496	983,710-	KG	81,16-	EUR	LSC 22 (M) SALT	2049
*			983,710-	KG	81,16-	EUR		

The transaction MR51 allows a better overview of the material posting documents, filtering the period and material(s) in error.

Accounting Documents for Material

Database Selections

Material	15496	to	
Company Code	0237	to	
Valuation Area		to	
Posting Date		to	
Document Date	01.02.2013	to	28.02.2013
Document Type		to	

Display Options

Layout	/WPRICE	
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FI document summarization is active / the results may be incorrect

You will receive a warning message

and you just press "Enter" to continue.

Material	Material Description	CoCd	ValA	Type	DocumentNo	Ita	Posting Date	Quantity	BUn	Amount	LC	Crcy	Amount in LC	Crcy	Total Quantity	Amount in LC	Crcy	Year	D/C	Doc. Date	Entry Date	Time
15496	LSC 22 (M) SALT		0137 JEIE																			
NA	6210062284	3	13.02.2013					2,951,130-	KG	243,47-	EUR	0,00	EUR	2,951,130-	243,47-	EUR	2013	H	13.02.2013	13.02.2013	09:58:58	
WL	6214062582	1	13.02.2013					2,951,130	KG	243,47	EUR	0,00	EUR	0,000	0,00	EUR	2013	S	13.02.2013	13.02.2013	13:15:12	
NA	6210062449	3	26.02.2013					3,985,800-	KG	328,83-	EUR	0,00	EUR	3,985,800-	328,83-	EUR	2013	H	26.02.2013	26.02.2013	12:10:19	
WL	6214062771	1	26.02.2013					3,985,800	KG	328,83	EUR	0,00	EUR	0,000	0,00	EUR	2013	S	26.02.2013	26.02.2013	13:15:27	
NA	6210062466	3	27.02.2013					2,224,040-	KG	183,48-	EUR	0,00	EUR	4,105,920-	338,74-	EUR	2013	H	27.02.2013	27.02.2013	09:13:25	
WL	6210062465	3	27.02.2013					1,881,880-	KG	155,26-	EUR	0,00	EUR	1,881,880-	155,26-	EUR	2013	H	27.02.2013	27.02.2013	09:10:17	
NA	6214062791	1	27.02.2013					4,105,920	KG	338,74	EUR	0,00	EUR	0,000	0,00	EUR	2013	S	27.02.2013	27.02.2013	13:15:48	
NA	6210062449	3	28.02.2013					983,710-	KG	81,16-	EUR	0,00	EUR	983,710-	81,16-	EUR	2013	H	28.02.2013	28.02.2013	16:31:23	
* Total								983,710-	KG	81,16-	EUR	0,64	EUR	13,908,440-								

In the example above we can see there is an unmatched document that is probably missing a movement. This information can be shared when communicating errors.



Send Analysis to the Controller or CAM (in case of CBS Companies)

Inform the Controller or CAM (in case of CBS Companies) responsible and provide one explanation/analysis including:

- Company Code
- Account Code
- Amount in FI-MM
- Amount in FI-GL
- Difference