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

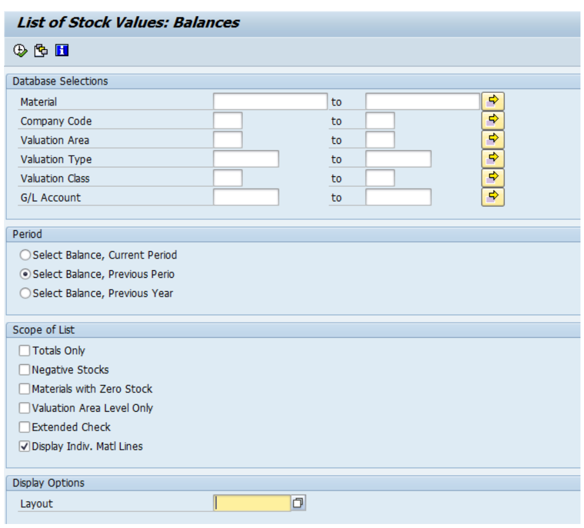
Attachments

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

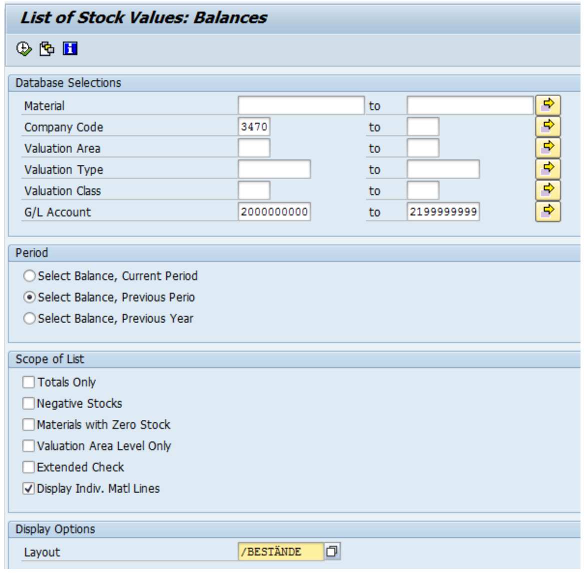
Company Code : **XXXX**

Flag : **Select balance, previous perio**

Flag: **Display Indiv. Matl Lines**

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

Layout : **/BESTÄNDE** (PF1)



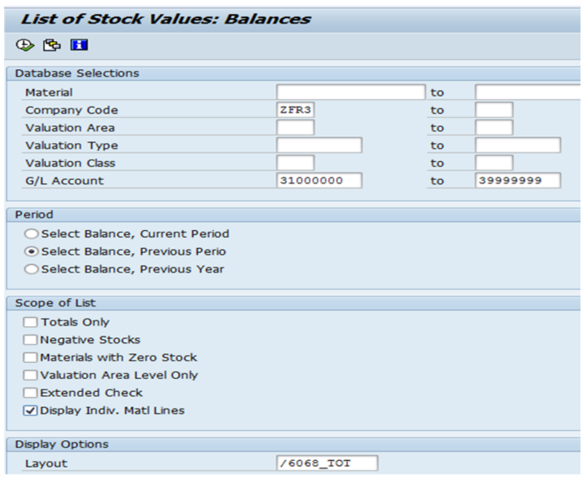
For WP1

Company Code: **XXXX**

G/L account: **31000000** to **39999999**

Period: **Select balance**, **previous perio**

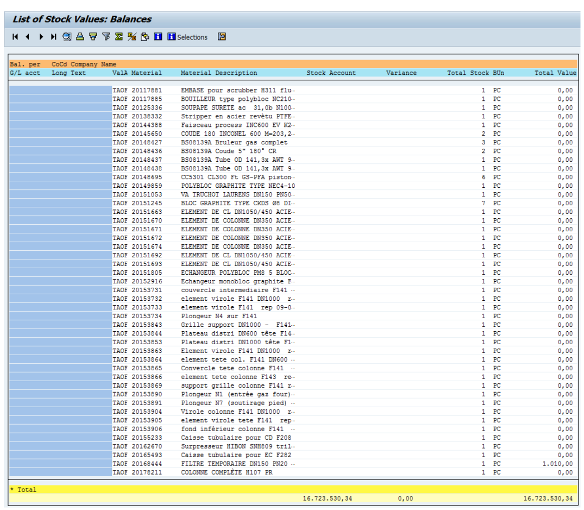
Scope of List: **Display indiv. matl lines**



STEP 3

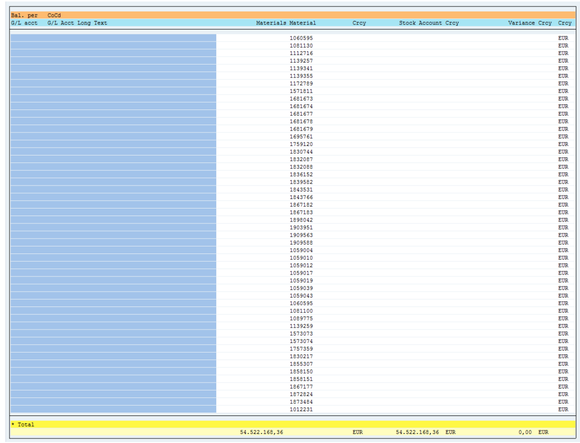
After press the bottom Execute  the following screen will appear

PF1



Bal. per	CoCd Company Name								
G/L acct	Long Text	ValA	Material	Material Description	Stock Account	Variance	Total Stock	BUn	Total Value
		TAOF	20117881	EMBASE pour scrubber H311 flu…			1	PC	0,00
		TAOF	20117885	BOUILLEUR type polybloc NC210…			1	PC	0,00
		TAOF	20125336	SOUPAPE SURETE ac 31,0b N100…			1	PC	0,00
		TAOF	20138332	Stripper en acier revètu PTFE…			1	PC	0,00
		TAOF	20144388	Faisceau process INC600 EV K2…			1	PC	0,00
		TAOF	20145650	COUDE 180 INCONEL 600 M=203,2…			2	PC	0,00
		TAOF	20148427	BS08139A Bruleur gas complet			3	PC	0,00
		TAOF	20148436	BS08139A Coude 5" 180° CR			2	PC	0,00
		TAOF	20148437	BS08139A Tube OD 141,3x AWT 9…			1	PC	0,00
		TAOF	20148438	BS08139A Tube OD 141,3x AWT 9…			1	PC	0,00
		TAOF	20148695	CC5301 CL300 Ft GS-PFA piston…			6	PC	0,00
		TAOF	20149859	POLYBLOC GRAPHITE TYPE NEC4-10			1	PC	0,00
		TAOF	20151053	VA TRUCHOT LAURENS DN150 PN50…			1	PC	0,00
		TAOF	20151245	BLOC GRAPHITE TYPE CKDS Ø8 DI…			7	PC	0,00
		TAOF	20151663	ELEMENT DE CL DN1050/450 ACIE…			1	PC	0,00
		TAOF	20151670	ELEMENT DE COLONNE DN350 ACIE…			1	PC	0,00
		TAOF	20151671	ELEMENT DE COLONNE DN350 ACIE…			1	PC	0,00
		TAOF	20151672	ELEMENT DE COLONNE DN350 ACIE…			1	PC	0,00
		TAOF	20151674	ELEMENT DE COLONNE DN350 ACIE…			1	PC	0,00
		TAOF	20151692	ELEMENT DE CL DN1050/450 ACIE…			1	PC	0,00
		TAOF	20151693	ELEMENT DE CL DN1050/450 ACIE…			1	PC	0,00
		TAOF	20151805	ECHANGEUR POLYBLOC PM8 5 BLOC…			1	PC	0,00
		TAOF	20152916	Echangeur monobloc graphite F…			1	PC	0,00
		TAOF	20153731	couvercle intermediaire F141 …			1	PC	0,00
		TAOF	20153732	element virole F141 DN1000 r…			1	PC	0,00
		TAOF	20153733	element virole F141 rep 09-0…			1	PC	0,00
		TAOF	20153734	Plongeur N4 sur F141			1	PC	0,00
		TAOF	20153843	Grille support DN1000 - F141…			1	PC	0,00
		TAOF	20153844	Plateau distri DN600 tête F14…			1	PC	0,00
		TAOF	20153853	Plateau distri DN1000 tête F1…			1	PC	0,00
		TAOF	20153863	Element virole F141 DN1000 r…			1	PC	0,00
		TAOF	20153864	element tete col. F141 DN600 …			1	PC	0,00
		TAOF	20153865	Convercle tete colonne F141 …			1	PC	0,00
		TAOF	20153866	element tete colonne F143 re…			1	PC	0,00
		TAOF	20153869	support grille colonne F141 r…			1	PC	0,00
		TAOF	20153890	Plongeur N1 (entrée gaz four)…			1	PC	0,00
		TAOF	20153891	Plongeur N7 (soutirage pied) …			1	PC	0,00
		TAOF	20153904	Virole colonne F141 DN1000 r…			1	PC	0,00
		TAOF	20153905	element virole tete F141 rep…			1	PC	0,00
		TAOF	20153906	fond inférieur colonne F141 …			1	PC	0,00
		TAOF	20155233	Caisse tubulaire pour CD F208			1	PC	0,00
		TAOF	20162670	Surpresseur HIBON SNH809 tril…			1	PC	0,00
		TAOF	20165493	Caisse tubulaire pour EC F282			1	PC	0,00
		TAOF	20168444	FILTRE TEMPORAIRE DN150 PN20 …			1	PC	1.010,00
		TAOF	20178211	COLONNE COMPLÈTE H107 PR			1	PC	0,00
* Total									
					16.723.530,34	0,00			16.723.530,34

WP1

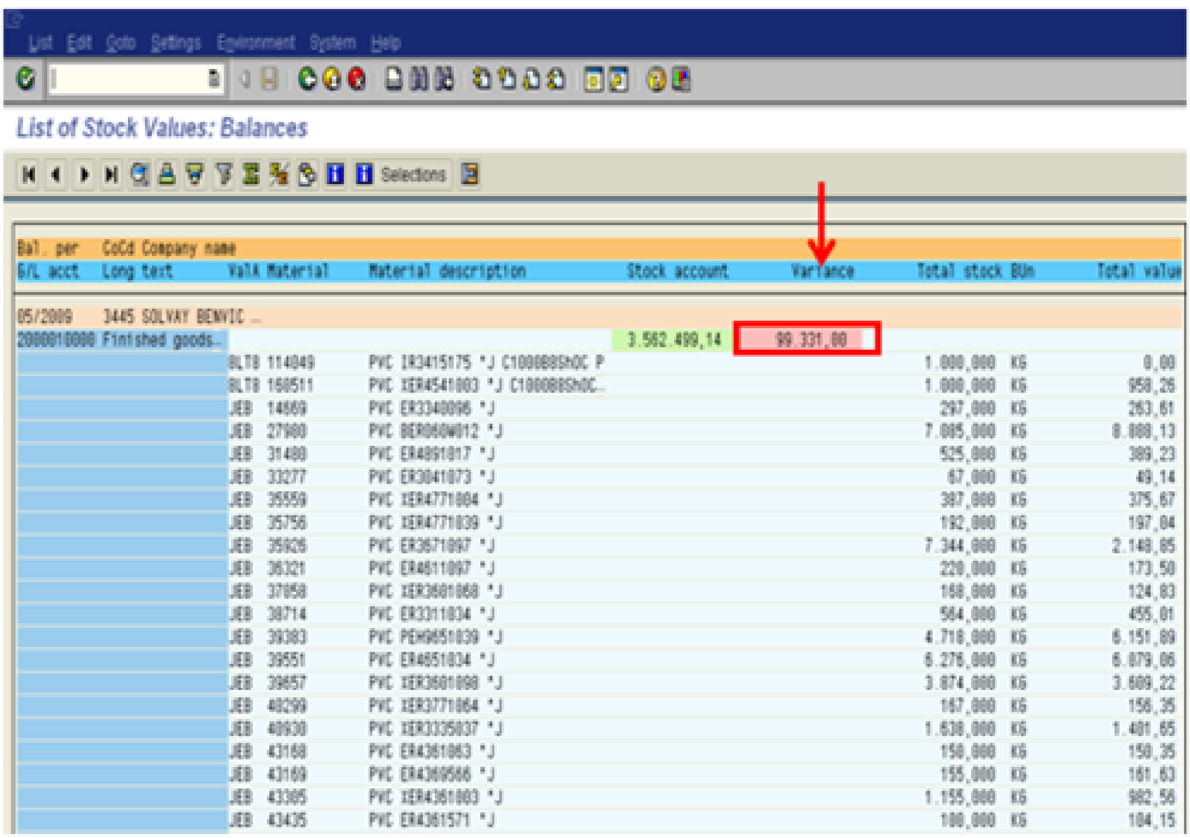


G/L acct	G/L Acct Long Text	Materials Material	Crcy	Stock Account Crcy	Variance Crcy	Crcy
		1060595				EUR
		1081130				EUR
		1112716				EUR
		1139257				EUR
		1139341				EUR
		1139355				EUR
		1172789				EUR
		1571811				EUR
		1681673				EUR
		1681674				EUR
		1681677				EUR
		1681678				EUR
		1681679				EUR
		1695761				EUR
		1759120				EUR
		1830744				EUR
		1832087				EUR
		1832088				EUR
		1836152				EUR
		1839582				EUR
		1843531				EUR
		1843766				EUR
		1867182				EUR
		1867183				EUR
		1898042				EUR
		1903951				EUR
		1909563				EUR
		1909588				EUR
		1059004				EUR
		1059010				EUR
		1059012				EUR
		1059017				EUR
		1059019				EUR
		1059039				EUR
		1059043				EUR
		1060595				EUR
		1081100				EUR
		1089775				EUR
		1139259				EUR
		1573073				EUR
		1573074				EUR
		1757359				EUR
		1830217				EUR
		1855307				EUR
		1858150				EUR
		1858151				EUR
		1867177				EUR
		1872824				EUR
		1873484				EUR
		1012231				EUR
* Total						
		54.522.168,36	EUR	54.522.168,36 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 or the report).

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



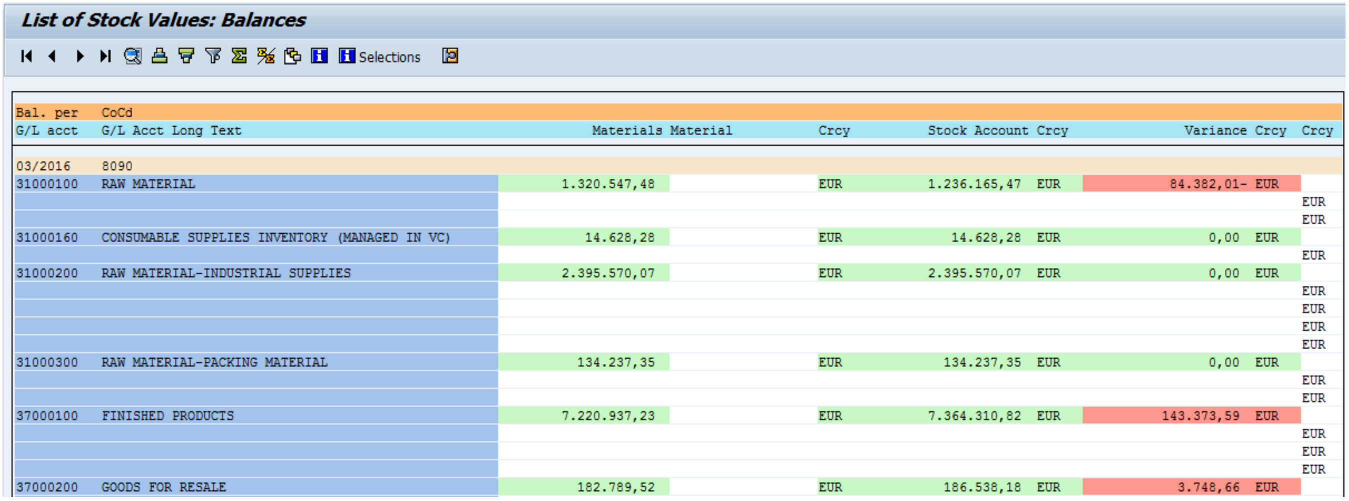
List Edit Goto Settings Environment System Help

List of Stock Values: Balances

Selections

Bal. per / G/L acct	CoCd Company name / Long text	ValA	Material	Material description	Stock account	Variance	Total stock	BUn	Total value
05/2009	3445 SOLVAY BENVIC ..								
2000010000	Finished goods..				3.562.499,14	99.331,00			
		8LT8	114049	PVC IR3415175 *J C1000B8ShOC P			1.000,000	KG	0,00
		8LT8	160511	PVC IER4541003 *J C1000B8ShOC..			1.000,000	KG	958,26
		JEB	14669	PVC ER3340096 *J			297,000	KG	263,61
		JEB	27980	PVC BER060W012 *J			7.085,000	KG	8.888,13
		JEB	31480	PVC ER4891017 *J			525,000	KG	389,23
		JEB	33277	PVC ER3041073 *J			67,000	KG	49,14
		JEB	35559	PVC IER4771004 *J			387,000	KG	375,67
		JEB	35756	PVC IER4771039 *J			192,000	KG	197,04
		JEB	35926	PVC ER3671097 *J			7.344,000	KG	2.148,85
		JEB	36321	PVC ER4611097 *J			220,000	KG	173,50
		JEB	37058	PVC IER3601068 *J			160,000	KG	124,83
		JEB	38714	PVC ER3311034 *J			564,000	KG	455,01
		JEB	39383	PVC PEH9651039 *J			4.718,000	KG	6.151,89
		JEB	39551	PVC ER4651034 *J			6.276,000	KG	6.079,06
		JEB	39657	PVC IER3601098 *J			3.074,000	KG	3.609,22
		JEB	40299	PVC IER3771064 *J			167,000	KG	156,35
		JEB	40930	PVC IER3335037 *J			1.630,000	KG	1.401,65
		JEB	43168	PVC ER4361063 *J			150,000	KG	150,35
		JEB	43169	PVC ER4369566 *J			155,000	KG	161,63
		JEB	43305	PVC IER4361003 *J			1.155,000	KG	982,56
		JEB	43435	PVC ER4361571 *J			100,000	KG	104,15

- **For WP2:**



List of Stock Values: Balances

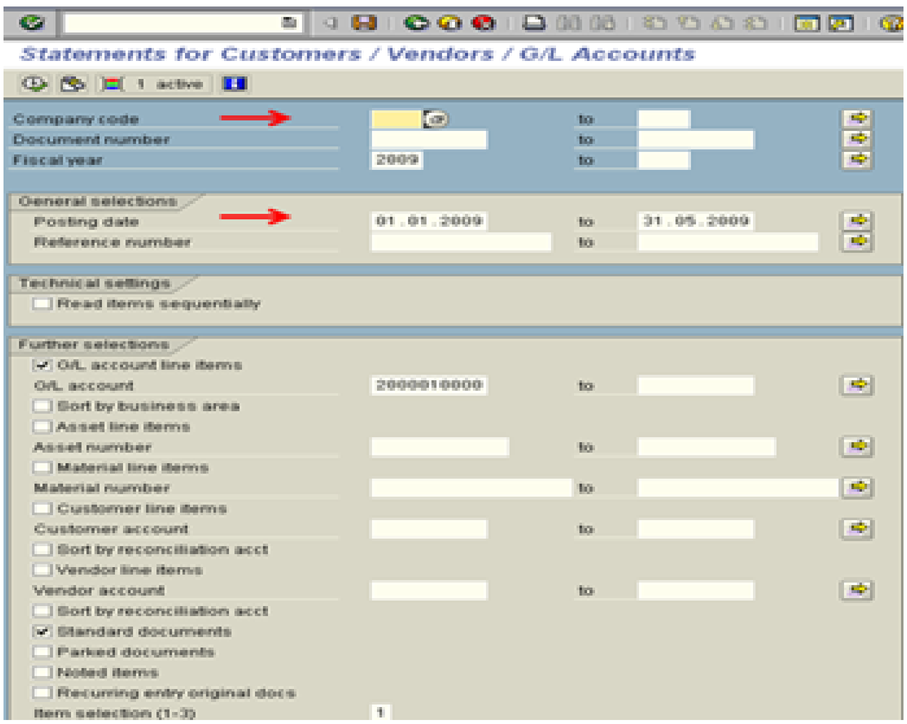
Selections

Bal. per / G/L acct	CoCd / 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
								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
								EUR
37000200	GOODS FOR RESALE	182.789,52	EUR	186.538,18	EUR	3.748,66	EUR	

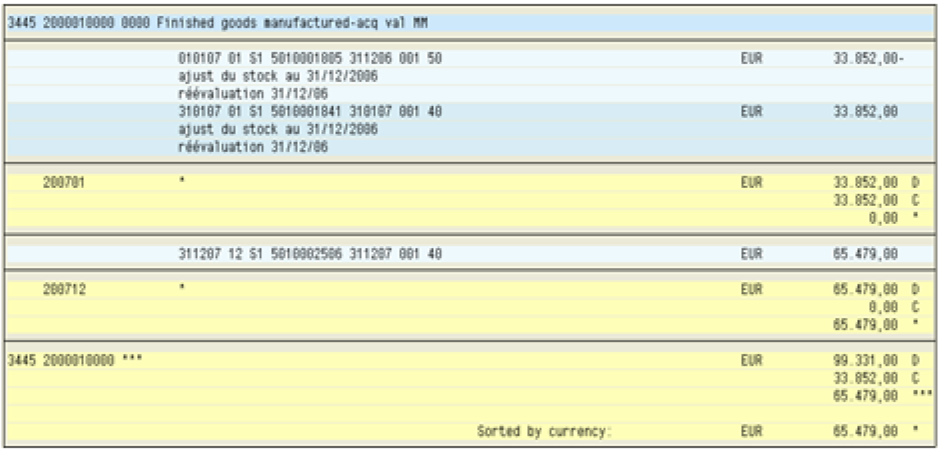
In this example we have a difference in account 31000100 of **-84.382,01€**

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.

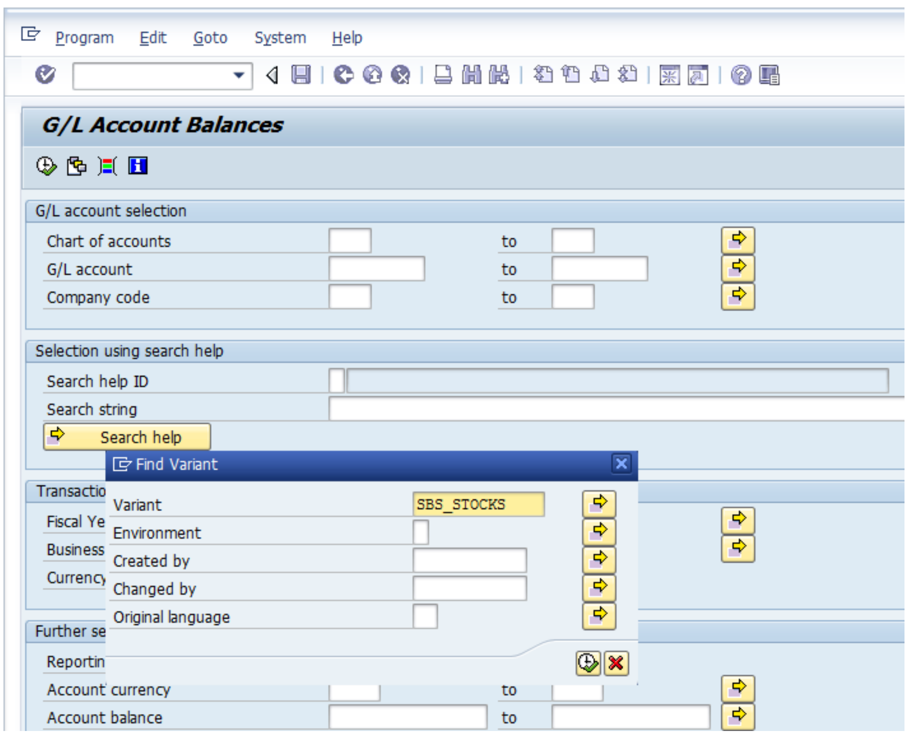


Considering the previous example, the postings generating difference is from 2007:

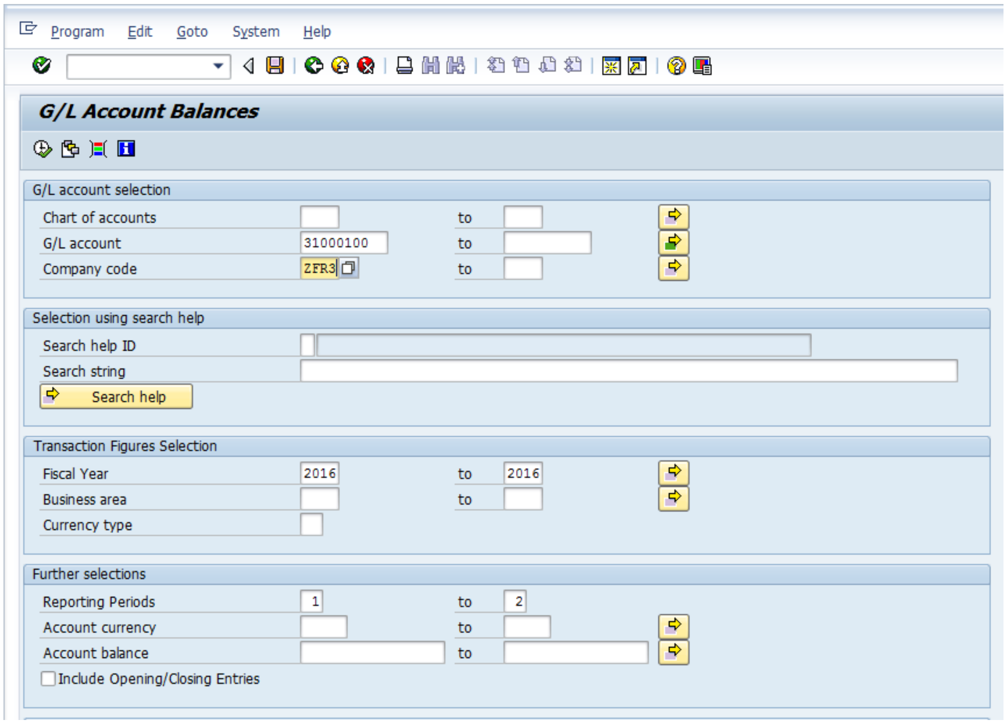


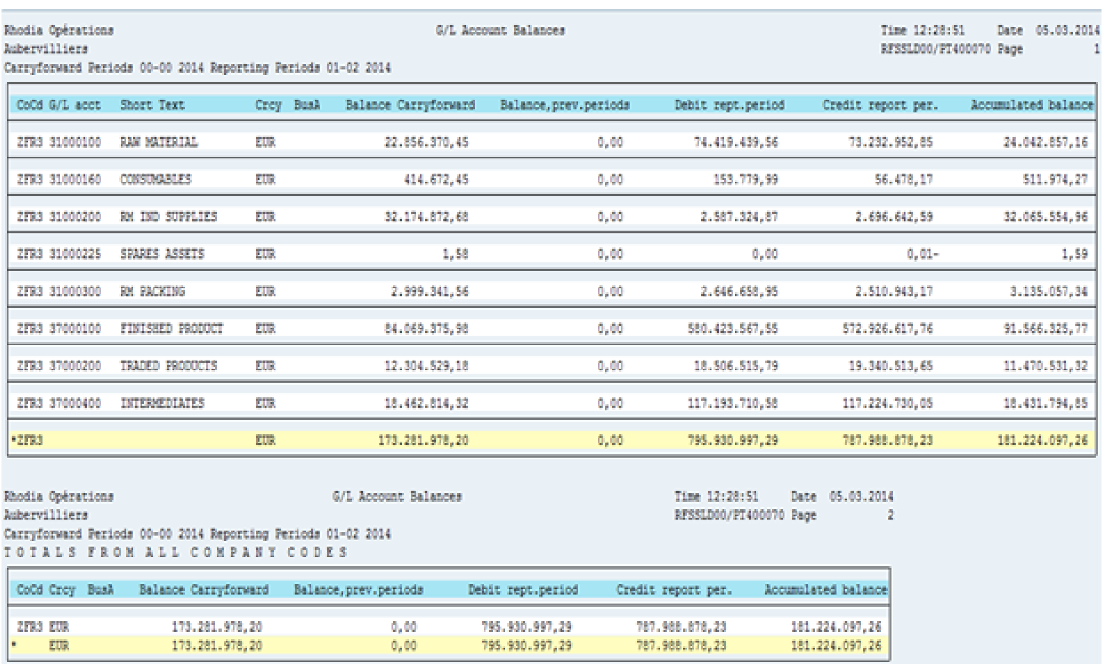
Once the posting that is generating the difference is identified, report to Company Accounting Manager (in this case there were manual corrections done in FI but not in MM, therefore generating a difference between the two modules).
Enter in Transaction S_ALR_87012277 and select the Variant:

- **SBS_STOCKS - For all companies**



Then enter the company code.





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	BusA	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		84.069.375,98	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
T O T A L S F R O M A L L C O M P A N Y C O D E S

CoCd	Crcy	BusA	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

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
T O T A L S F R O M A L L C O M P A N Y C O D E S

CoCd	Crcy	BusA	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

- **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.

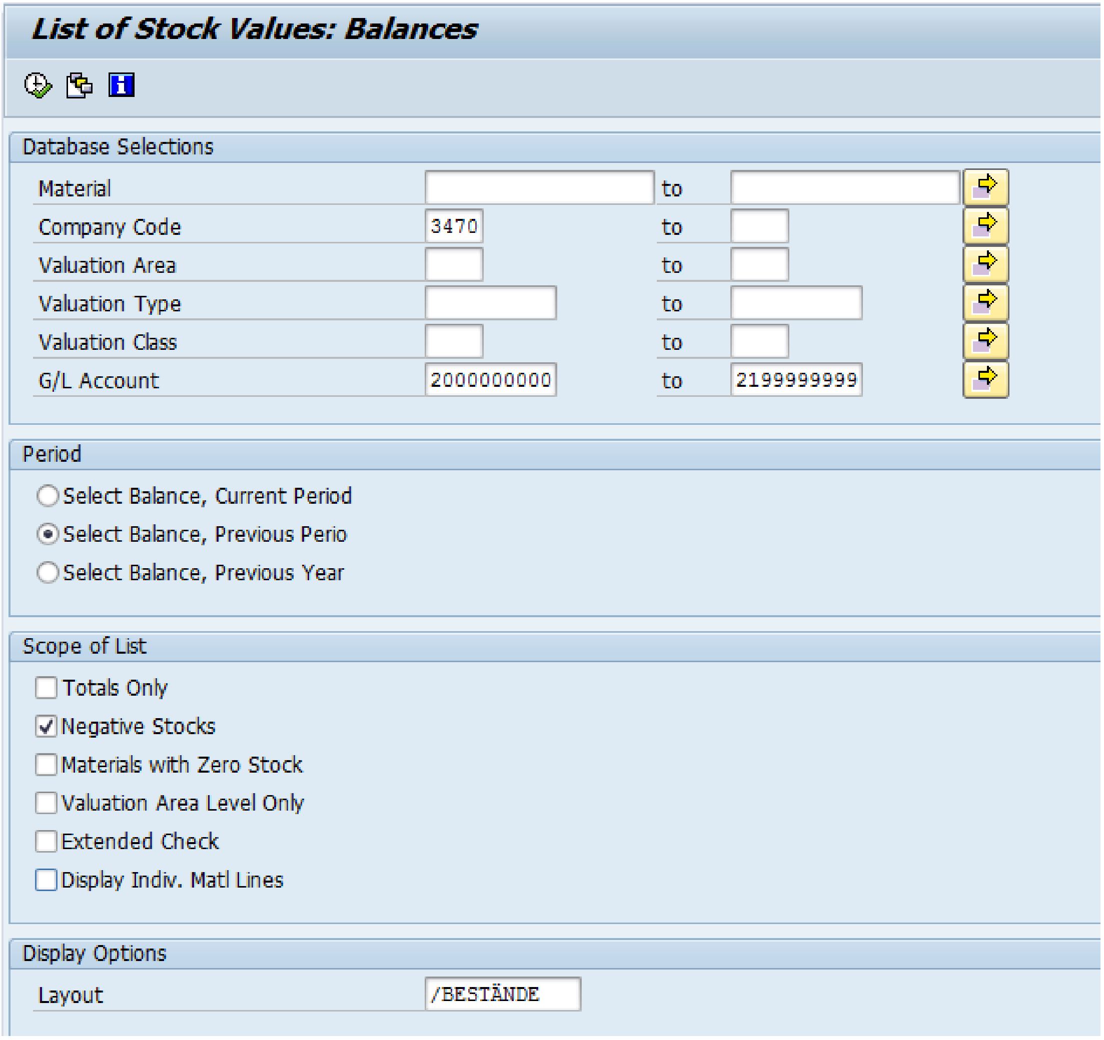
- For WP2 companies nothing to do.
- For PF2 companies check also negative stocks

- **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:

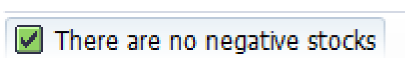
- Company Code : **XXXX**
- General Ledger Account : from **200000000** to **2199999999**
- Period: Select **Balance, Previous Perio**
- Scope of List: **Check "Negative Stock"**
- Layout : /BESTÄNDE (**PF2**)



And press Execute 

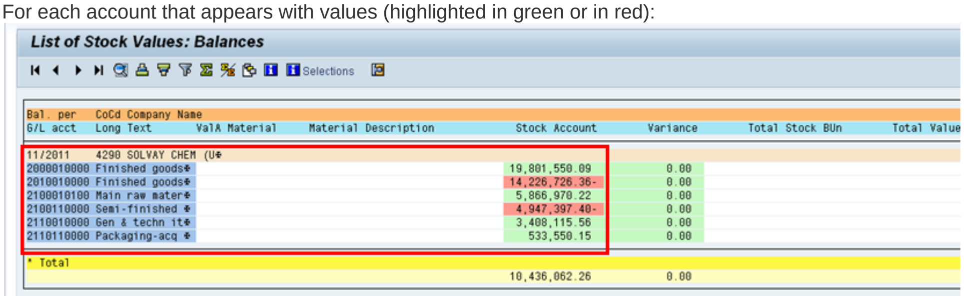
After press execute you will receive the following warning message 

and then press "Enter" to continue.

- If you receive the message 

, 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):

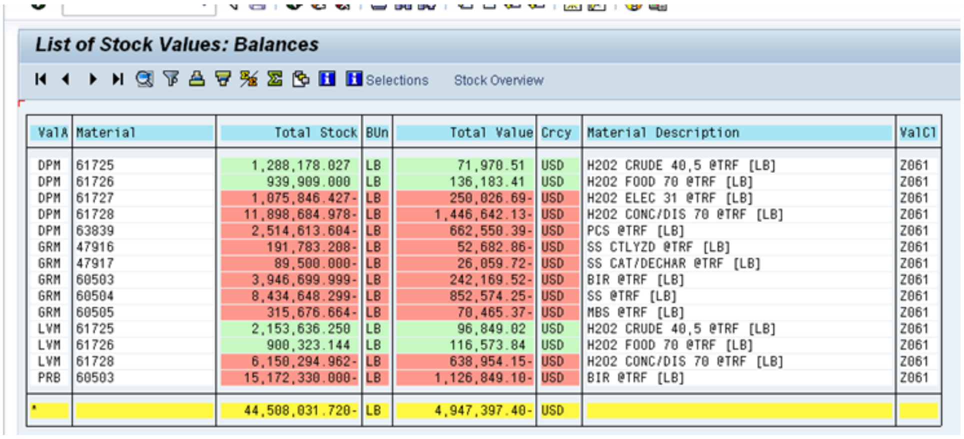


List of Stock Values: Balances

Selections

Bal. per / G/L acct	CoCd Company Name / Long Text	ValA Material	Material Description	Stock Account	Variance	Total Stock BUn	Total Value
11/2011	4290 SOLVAY CHEM (U						
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)



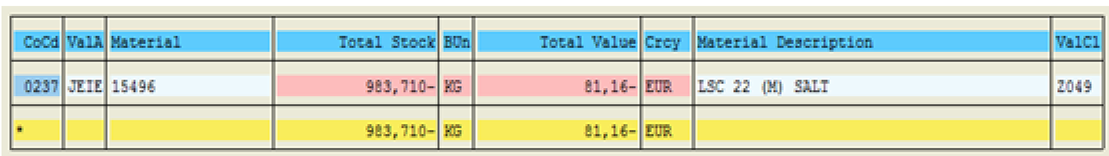
List of Stock Values: Balances

ValA	Material	Total Stock	BUn	Total Value	Crcy	Material Description	ValCl
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**)

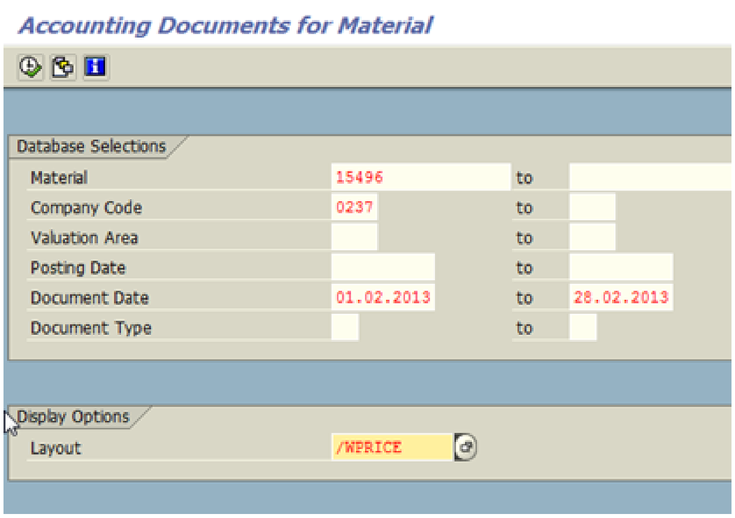
You may also consider cross reference the material with negative stock with the following transaction:

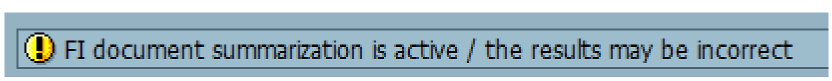
Example of a negative stock in MB5L



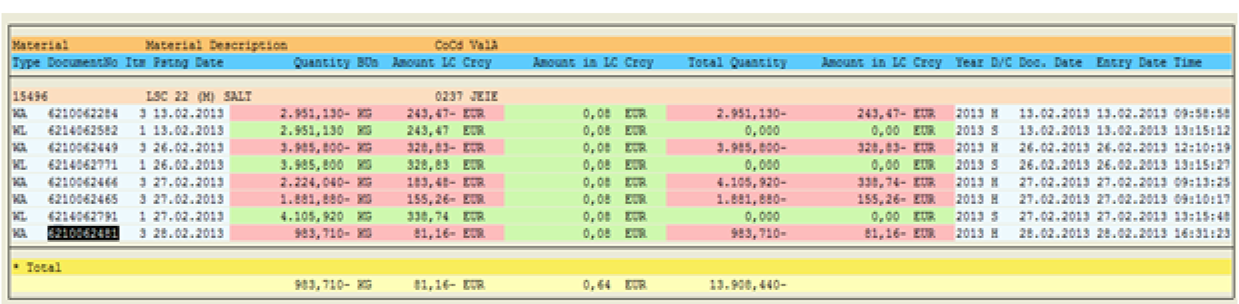
CoCd	ValA	Material	Total Stock	BUn	Total Value	Crcy	Material Description	ValCl
0237	JEIE	15496	983,710-	KG	81,16-	EUR	LSC 22 (M) SALT	Z049
*			983,710-	KG	81,16-	EUR		

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



You will receive a warning message 

and you just press “Enter” to continue.



Material			Material Description					CoCd ValA										
Type	DocumentNo	Itm	Pstng 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					0237 JEIE									
WA	6210062284	3	13.02.2013	2.951,130-	KG	243,47-	EUR	0,08	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	0,08	EUR	0,000	0,00	EUR	2013	S	13.02.2013	13.02.2013	13:15:12
WA	6210062449	3	26.02.2013	3.985,800-	KG	328,83-	EUR	0,08	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	0,08	EUR	0,000	0,00	EUR	2013	S	26.02.2013	26.02.2013	13:15:27
WA	6210062466	3	27.02.2013	2.224,040-	KG	183,48-	EUR	0,08	EUR	4.105,920-	338,74-	EUR	2013	H	27.02.2013	27.02.2013	09:13:25
WA	6210062465	3	27.02.2013	1.881,880-	KG	155,26-	EUR	0,08	EUR	1.881,880-	155,26-	EUR	2013	H	27.02.2013	27.02.2013	09:10:17
WL	6214062791	1	27.02.2013	4.105,920	KG	338,74	EUR	0,08	EUR	0,000	0,00	EUR	2013	S	27.02.2013	27.02.2013	13:15:48
WA	6210062481	3	28.02.2013	983,710-	KG	81,16-	EUR	0,08	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