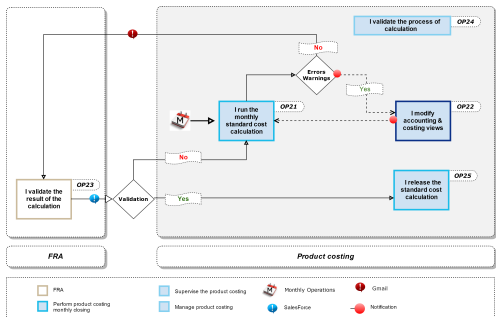


I validate the result of the calculation

Process: [Product Costing](#)

Responsibility area: Monitor the consistency of the monthly cost calculation

The analysis must be performed by the FRA every month between D-5 and D-1 12pm



Scope

WW

WP2

PF2

Frequency

Monthly

References

- [OP.023](#)
- [OP.023](#)

Attachments

Guideline

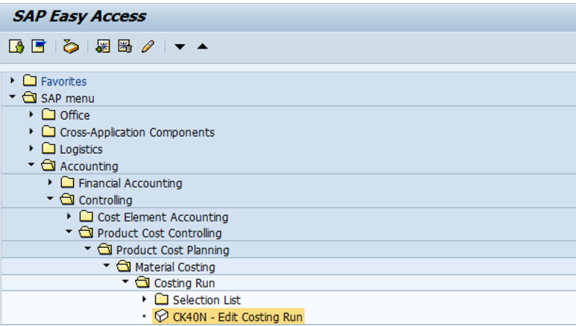
I am informed that the CK40N was run and I can perform the analysis

STEP 1

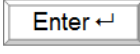
Start the transaction using the menu path or transaction code CK40N

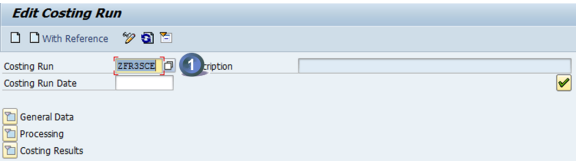
Double-click

 CK40N - Edit Costing Run



STEP 2

1. enter the costing run of the month and 



STEP 3

1. Expand

Edit Costing Run

With Reference

Costing Run: RHOP1004 Description: CCR RHODIA OPERATION AVRIL 2010

Costing Run Date: 31.03.2010

1 Data

Create Cost Estimate

Flow Step	Authorization	Parameter	Execute	Log	Status	Materials	Errs	Still Op...
Selection						7438	0	
Struct. Explosion						7438	0	
Costing						7438	0	0
Analysis						7438	0	0
Marking						7438	0	0
Release						7438	0	0

Costing Levels Material Overview Analysis

STEP 4

All error messages must be cleared

When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

Note: Sometimes, despite not having any error, some materials remain in column "Still Open". This is related with a technical issue linked to the mixed-costing materials. In order to correct the display table it's necessary to execute transaction CKSU.

STEP 1

WP1 + PF1

When there are error  or warning  messages, you must click on  to analyse and clear them

Create Cost Estimate

Flow Step	Authorization	Parameter	Execute	Log	Status	Materials	Errs	Still Open
Selection						1726	26	
Struct. Explosion						1726	26	
Costing						1700	0	0
Analysis								
Marking								
Release								

STEP 2

WP1 + PF1

Click on  to have the list of messages

Costing Run: Selection - Log

Message log created on 26.12.2011

Number of Messages Collected	
Information Messages	1
Warning Messages	72
Error Messages	26
Termination Messages	0
Total	99

STEP 3

WP1 + PF1

1 - Type of message

 Error messages, must be cleared



Warnin

g messages, must be analysed and cleared as much as possible



Informat

ion messages

2 - Message code

3 - Plant code

4 - Material code

5 - Message description

Costing Run: Selection - Log

Log created on 26.12.2011

Excep...	M...	M...	Plant	Material	Σ	A...	Message Text
	W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data
	W			77069	1	CK	Material 77069 in plant 7811 has no accounting data
	W			115117	1	CK	Material 115117 in plant 7811 has no accounting data
	W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data
	W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data
	I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...
	E	310	7714	68858	1	CK	Material 68858 is marked for deletion
	E			19398	1	CK	Material 19398 is marked for deletion
	E			40928	1	CK	Material 40928 is marked for deletion
	E			50775	1	CK	Material 50775 is marked for deletion
	E			66785	1	CK	Material 66785 is marked for deletion
	E			101132	1	CK	Material 101132 is marked for deletion
	E			101628	1	CK	Material 101628 is marked for deletion
	E		7779	66785	1	CK	Material 66785 is marked for deletion

STEP 4

WP1 + PF1

You can double-click on a message to have a more detailed description of the issue

Performance Assistant

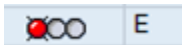
Material 68858 is marked for deletion

Message no. CK310

Diagnosis

Material 68858 was flagged for deletion internally. To delete this deletion flag, you have to change the indicator in the material master record.

[Change material master record](#)



CK060 - Object was not costed

CK249 - Cost component split for material not saved

CK310 - Material is marked for deletion

CK380 - No valid source of supply could be found

CK468 - No price could be determined for subcontracting

CK023 - No control record for Activity type CHEF/X332900700/ZZANO2 in version 000 / 2017 activity planning/qty planning

CK354 - Material XXXX in plant YYY has material status Z4 : Material deleted

CK430 - Missing formula in work center xxxxx

CK862 - Material XXX in plant XXX does not contain any segment for in-house production



CK053 - Deletion indicator set in material - plant

CK054 - Deletion indicator set in material - valuation area

CK080 - Material plant : BOM not active

CK082 - Material plant: no suitable BOM found

CK128 - Material in plant has no accounting data.

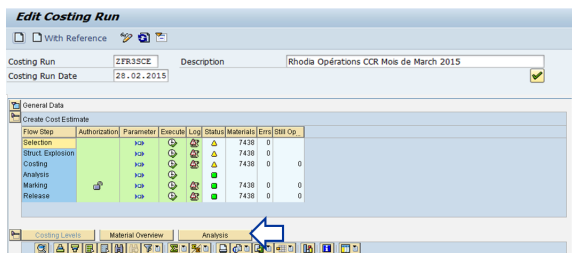
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

STEP 5

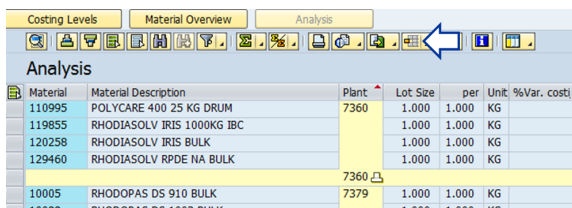
When errors are corrected and warning messages checked, costing analysis can begin. Click on

Analysis



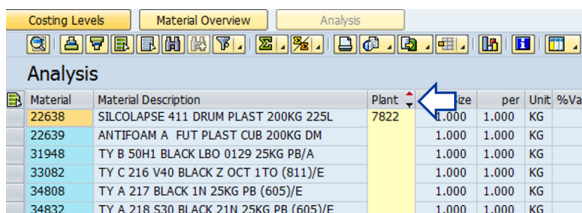
STEP 6

Select the variant. In this example, we are using the variant /IAC0102



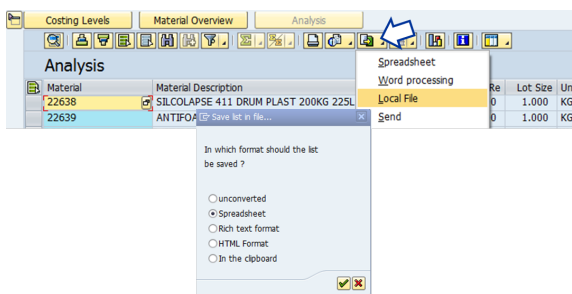
STEP 7

Filter the plant you are responsible for



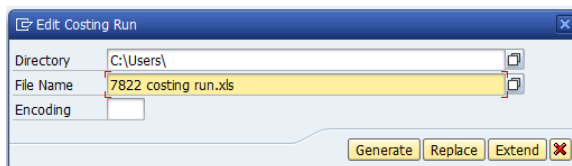
STEP 8

Save in excel : local file => spreadsheet



STEP 9

Enter the directory & the file name and generate the file



STEP 10

All variances above a defined threshold must be commented. The threshold is defined by the FRA :

- Unit cost variance %
- Inventory revaluation value.

If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

Open the file

If:

- the unit variation is $> 10\%$ (or local threshold)
- or Anticipated reval is > 50 kEUR (or local threshold),

a deeper analysis is requested

Unit variation (%) (b-a) / a		Reval (b-a) x I	Inventory I	Costing M a	Costing M+1	Costing variation b - a					
Material	Material description	Pint	Lot Size	per	Btix	%Var costing/M	Anticip. reval	TotalStock	Val. MatStk	Costing Re	Var. costing/M
60444	TY A20SF NOR 230 2X60 SP (605/E	7822	1 000	1 000	KG	18,23		0	1 990,48	2 353,40	262,92
60447	TY A20SF NOR 230 1X30	7822	1 000	1 000	KG	-8,96		0	1 841,18	1 922,86	81,68
60541	IM 9498 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2,83	-36,34	1 067	7 685,66	7 488,01	-197,65
60597	TY A20SF NATUREL 200X 80F 605/E	7822	1 000	1 000	KG	-6,97	-109,85	6 000	2 025,11	2 009,43	-15,68
60680	IM 8560 C CAVILLE SAC 25 KG	7822	1 000	1 000	KG	-3,54	-16,13	428,2	5 019,53	4 844,73	-174,80
61010	TY 0X 11 BL NATUREL OCT 100 CPH (81/E	7822	1 000	1 000	KG			0	2 360,05	2 360,05	0
61019	TY 0X 16 BL NATUREL OCT 100 CPH (81/E	7822	1 000	1 000	KG			0	4 608,26	4 608,26	0
61110	CARACTEER ABEN GEN VAC	7822	1 000	1 000	KG			14 699,28	791,75	1 015,99	224,24
64151	IM 839 C3 CALICHE SAC 26 KG	7822	1 000	1 000	KG	-33,66		0	8 507,90	3 422,12	-1 735,78
64156	IM 839 C3 CRISON SAC 26 KG	7822	1 000	1 000	KG	16,36	21,69	0	1 546,46	1 546,46	0
64235	BASE DE NODROISINOL VANT NOIR 7 FUT	7822	1 000	1 000	KG	21,69	784,28	488 737	6 642,91	8 083,94	1 441,03
64243	ON DYE ZINC QUALITE NISSE 365G 230G SAC	7822	1 000	1 000	KG	11,21	109,31	65 024	2 155,92	4 587,05	2 427,13

Validate the main variations in % and in value

In this example, the costing of the following materials 60444, 64151, 64158, 64235, 64248 have to be checked and validated

as the variance is above 10% or/and
the revaluation above 50 k€

[illegible]

STEP 1

Ex : 64235 BASE DE NIGROSINE
/SOLVANT NOIR 7 FUT

The MAP increased from 6 643 € to 8 083 €

- We have to validate the MAP (Moving Average Price) by checking purchase orders of the month.
- It can also help to check the purchase variance of this material (KE30) to define where does the increase come from.

MAP end M-1	MAP end M
6 643 €	8 083 €



+ 1 441 € + 21,69 %

STEP 2

Display purchase orders with the transaction **ME2M**

Enter

1. the material code & the plant
2. the period

Purchasing Documents for Material

Material	64235	1	to	
Plant	7822		to	
Purchasing organization			to	
Scope of list	BEST			
Selection parameters			to	
Document type				
Purchasing group			to	
Item category			to	
Account assignment category				
Delivery date	01.03.2010	2	to	31.03.2010

STEP 3

=> Double-click on it

PO	Type	Vendor	Name	Pgp	Order	Date
Item	Material		Short Text		Mat. Group	
D I A	Plnt	SLoc	Order Qty	Un	Net Price	Curr. per Un
4501142	7822	FR59	IMCD FRANCE SAS		FKK	17.03.2010
00019	6435		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT		0451	
	7822	FR59	80 KG	16,55	EUR	1 KG
	Still to be delivered		0 KG	0,00	EUR	0,00 %
	Still to be invoiced		0 KG	0,00	EUR	0,00 %
00020	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT		0451	
	7822	FR59	20 KG	16,55	EUR	1 KG
	Still to be delivered		0 KG	0,00	EUR	0,00 %
	Still to be invoiced		0 KG	0,00	EUR	0,00 %

Standard PO 4501142662 Created by Chan-Moly OEUR

Document Overview On ☐ ☒ Print Preview Messages ☐ ☒ Personal Setting

Standard PO # 4501142662 Vendor 53552 IMCD France SAS Doc. date 17.03.2010

Item	Material	Short Text	PO Quantity	Unit	Price Date	Unit Price	Cur	Per	Q.	Mati Group
10	64235	BASE DE NIGROSINE/SO	20 KG		23.03.2010	16,55 EUR	1			KG CHEM PROD. 2
20	64235	BASE DE NIGROSINE/SO	20 KG		06.04.2010	16,55 EUR	1			KG CHEM PROD. 2

Item	10 64235, BASE DE NIGROSOL/SOLVANT	Material Data	Quantities/Weights	Delivery Schedule	Delivery	Invoice	Conditions	Purchase Order History
Sh. Text*	Int'l Posting Date	Item	Entry Date	* Quantity	Time of Entry	Reference	* Amount	Currency
GR	10/1.23.2010	5007814821	1.22.03.2010	80	13:30:44	111558	1.324,00	EUR
Tr./Fr. Goods receipt				80			1.324,00	EUR
GR	25.03.2010	5106629279	1.25.03.2010	80	10:24:22	111558	1.324,00	EUR
Tr./Fr. Invoice receipt				80			1.324,00	EUR

$$= 16,55 \text{ € / kg}$$

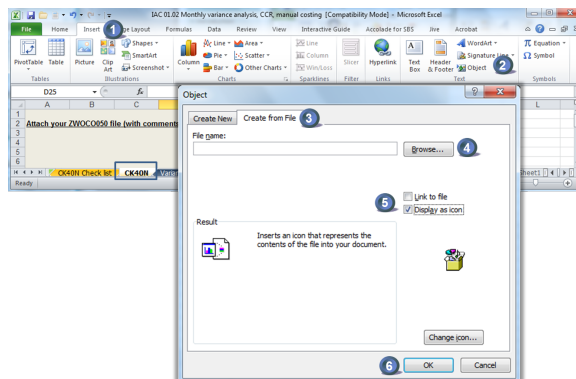
At the end of M-1, the MAP was 6,64 € / kg. As the purchase price of M is 16,55 € / kg, it is normal that the MAP increases in M.

-  If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:
- Ask to correct the purchase order,
 - If the MAP is still not correct => use the field Commercial 1 in view accounting 2 to correct it manually,
 - Prepare a documentation for control IAC 01.02

STEP 11

When the analysis is completed, insert the file with your comments in the file IAC 01.02 of the month (sheet "CK40N").

1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



I request corrective actions when necessary
I validate the result of the calculation by **D-1 12pm**