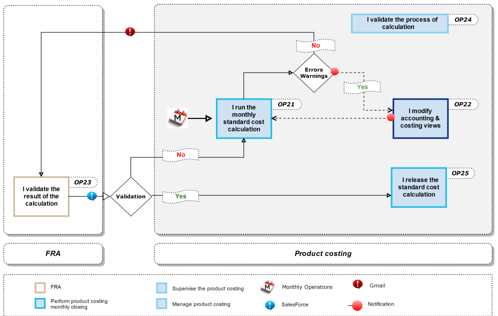
I validate the result of the calculation

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

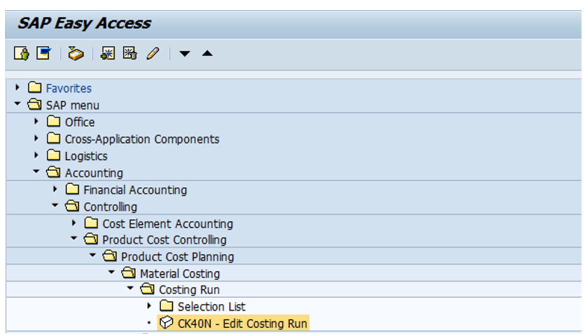
Guideline

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

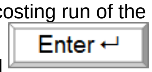
STEP 1

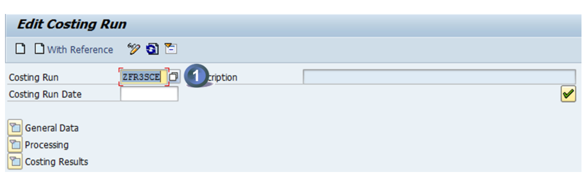
Start the transaction using the menu path or transaction code CK40N

Double-click

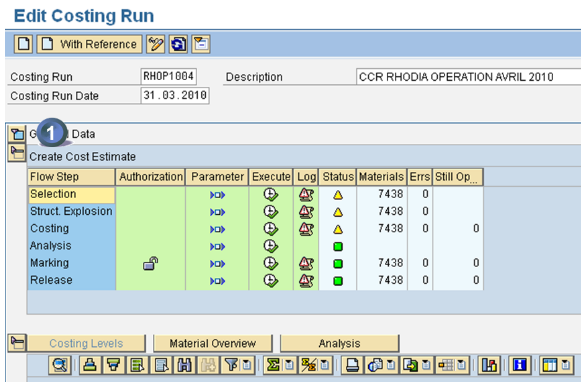
STEP 2

1. enter the costing run of the month and 



STEP 3

1. **Expand**



STEP 4

All error messages must be cleared

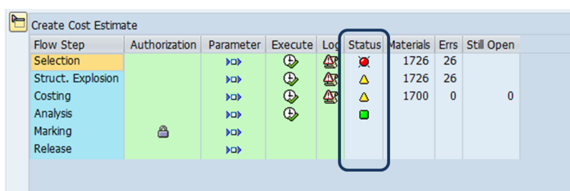
When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

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

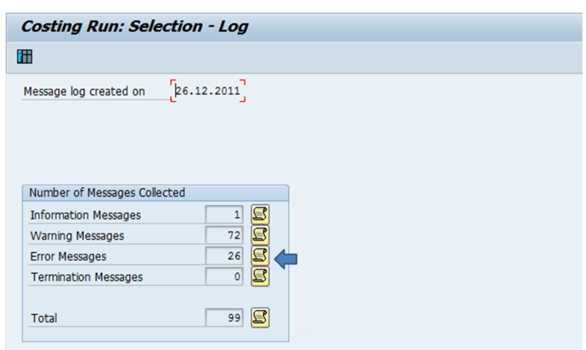
When there are error or warning messages, you must click on to analyse and clear them



STEP 2

WP1 + PF1

Click on to have the list of messages



STEP 3

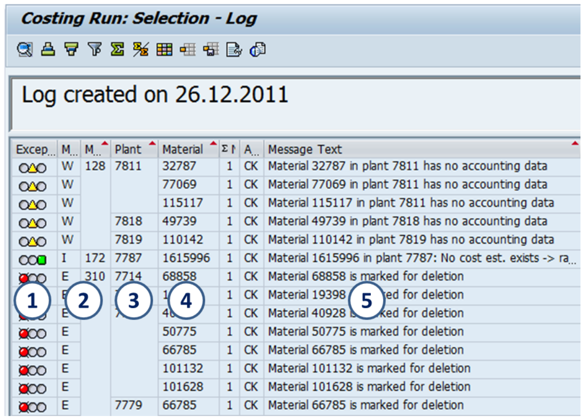
WP1 + PF1

1 - Type of message

Error messages, must be cleared

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

Information messages



2 - Message code

3 - Plant code

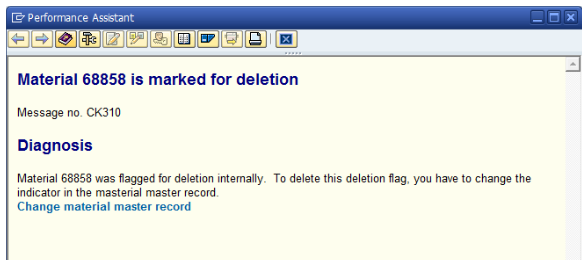
4 - Material code

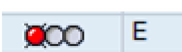
5 - Message description

STEP 4

WP1 + PF1

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





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

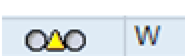
CK468 - No price could be determined for subcontracting

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

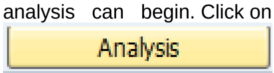
CK128 - Material in plant has no accounting data.

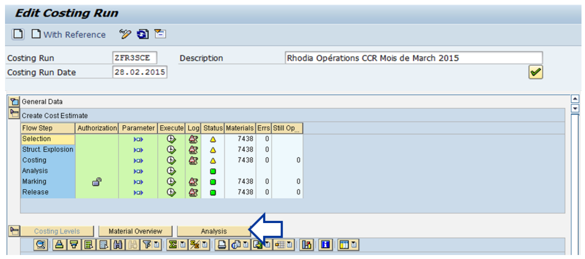
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

STEP 5

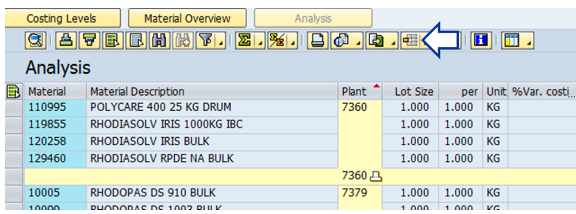
When errors are corrected and warning messages checked , costing analysis can begin. Click on





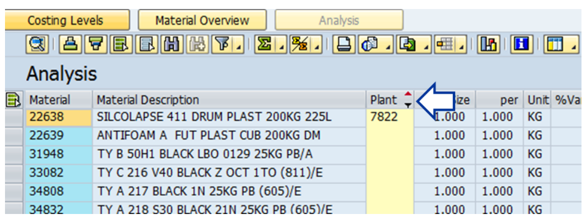
STEP 6

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



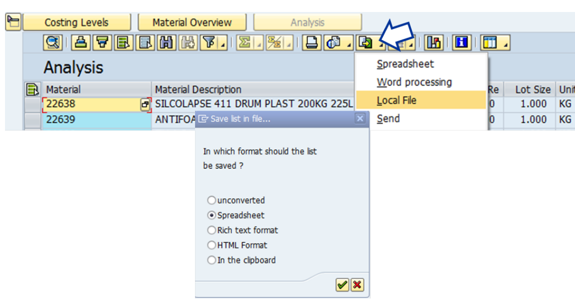
STEP 7

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.

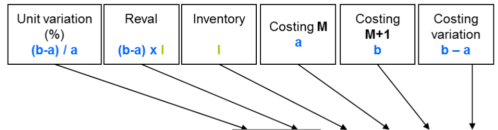
If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

Open the file

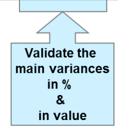
If:

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

a deeper analysis is requested



Material	Material description	Plnt	Lot Size	per	BUn	%Var. costing/MM	Anticip. reval.	TotalStock	Val. MatMs	Costing Re	Var. costing/MM
60444	TY A 205F NOIR 21N 25KG SP (605)/E	7822	1 000	1 000	KG	18,23		0	1 990,48	2 353,40	362,92
60447	TY A 205F NOIR 21N XXXX	7822	1 000	1 000	KG	-0,99		0	1 941,18	1 922,04	-19,14
60541	MM 9498 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2,83	-36,34	167	7 685,66	7 468,01	-217,65
60701	TY A 225F NATUREL 25KG SP (605)/E	7822	1 000	1 000	KG	-0,97	-128,05	6 500	2 029,13	2 009,43	-19,7
60858	MM 8650 C CANULE SAC 25 KG	7822	1 000	1 000	KG	-3,54	-76,13	428,2	5 019,53	4 841,73	-177,8
61075	TY SX 11 BL NATUREL 25KG SP (605)/E	7822	1 000	1 000	KG			0	2 360,00	2 360,00	
61079	TY SX 16 BL NATUREL OCT 1TO CP8 (811)/E	7822	1 000	1 000	KG			9 101,40	2 608,26	2 608,26	
61118	CAPROLACTAME 60% VRAC	7822	1 000	1 000	KG			14 693,29	795,75	795,75	
64151	MM 8329 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-33,65		0	5 157,50	3 422,12	-1735,38
64158	MM 8389 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10,76	31,69	61	4 826,89	5 346,46	519,57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21,69	704,28	488,737	6 642,91	8 083,94	1 441,03
64248	OXYDE ZINC QUALITE NEIGE 365/5 25KG SAC	7822	1 000	1 000	KG	112,4	159,31	65,624	2 159,92	4 587,65	2 427,73



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€

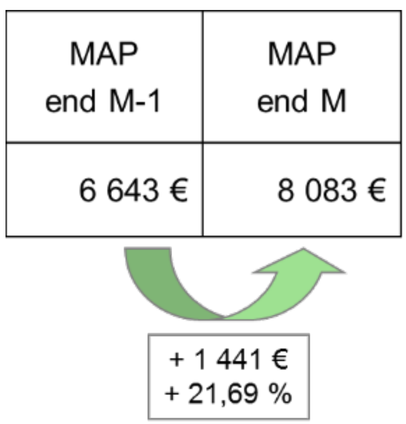
Material	Material description	Plnt	Lot Size	per	BUn	%Var. costing/MM	Anticip. reval.	TotalStock	Val. MatMs	Costing Re	Var. costing/MM
60444	TY A 205F NOIR 21N 25KG SP (605)/E	7822	1 000	1 000	KG	18,23	> 10 %	0	1 990,48	2 353,40	362,92
60447	TY A 205F NOIR 21N XXXX	7822	1 000	1 000	KG	-0,99		0	1 941,18	1 922,04	-19,14
60541	MM 9498 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2,83	-36,34	167	7 685,66	7 468,01	-217,65
60701	TY A 225F NATUREL 25KG SP (605)/E	7822	1 000	1 000	KG	-0,97	-128,05	6 500	2 029,13	2 009,43	-19,7
60858	MM 8650 C CANULE SAC 25 KG	7822	1 000	1 000	KG	-3,54	-76,13	428,2	5 019,53	4 841,73	-177,8
61075	TY SX 11 BL NATUREL 25KG SP (605)/E	7822	1 000	1 000	KG			0	2 360,00	2 360,00	
61079	TY SX 16 BL NATUREL OCT 1TO CP8 (811)/E	7822	1 000	1 000	KG			9 101,40	2 608,26	2 608,26	
61118	CAPROLACTAME 60% VRAC	7822	1 000	1 000	KG			14 693,29	795,75	795,75	
64151	MM 8329 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-33,65		0	5 157,50	3 422,12	-1735,38
64158	MM 8389 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10,76	> 10 %	61	4 826,89	5 346,46	519,57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21,69		488,737	6 642,91	8 083,94	1 441,03
64248	OXYDE ZINC QUALITE NEIGE 365/5 25KG SAC	7822	1 000	1 000	KG	112,4		65,624	2 159,92	4 587,65	2 427,73

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.

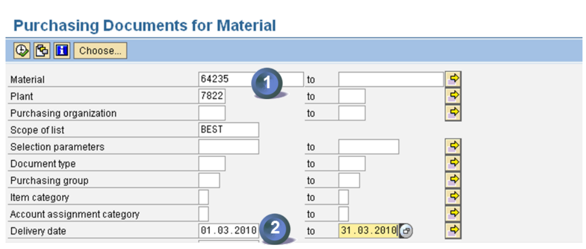


STEP 2

Display purchase orders with the transaction **ME2M**

Enter

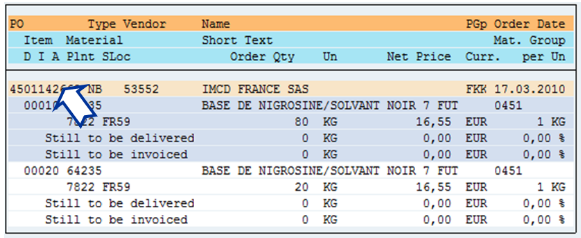
1. the material code & the plant
2. the period



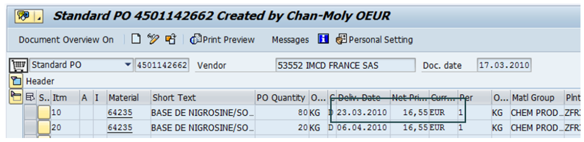
STEP 3

There is one purchase order to check.

=> Double-click on it



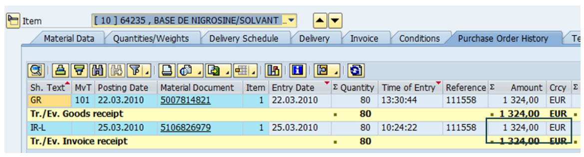
In march, the purchase price is 16,55 € / KG



It corresponds to the price invoiced

= 1 324 € / 80 kg

= 16,55 € / kg



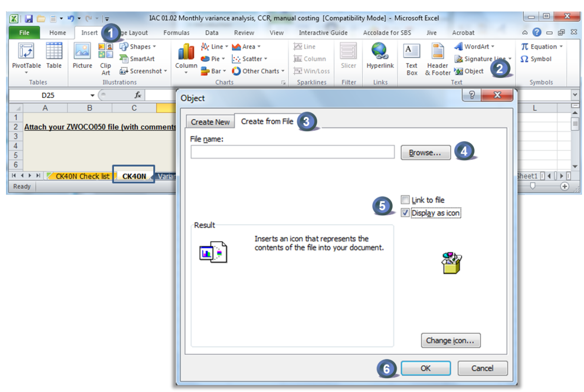
At the end of M-1, the MAP was 6,64 € / kg. As the purchase price of M is 16,55 € / kg, it is normal that the MAP increases in M.

> ⓘ 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**