I perform the FI/COPA reconciliation of net result

Domain: Costing

Responsibility area: Ensure Costing Allocations

Table of contents

Scope

WW

ERP

PF2

WP2

Frequency

Month

References

- FS10N
- GR55
- KE30
- KE21N
- F.01

Forms

FI COPA CONTROL.xlsm

Attachments

Previous OP << I perform the FI /COPA reconciliation of net result >> *Next OP*

1. Objective and Scope

1.1. Objective of this Operation

The goal of this operation is to guarantee that, at the end of each month, the results in FI match with the ones in COPA.

1.2. Scope

This procedure is applied to all companies WW.

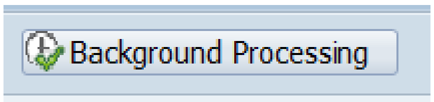
2. Definitions

See Finance - Glossary

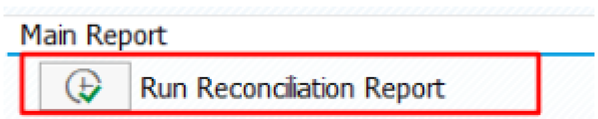
3. Tasks description

3.1. I run the FI CO reconciliation report:

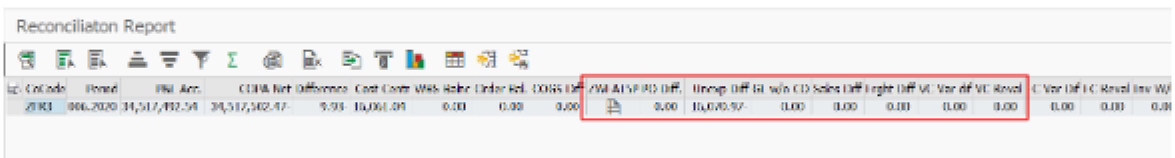
Go to transaction ZCO_FICO_RCON. Update Company code, fiscal year and posting period:

Click on 

and check its execution on transaction SM37.

Once it is done, click on 

It will show FI and CO Net Results, their difference, and the possible sources:



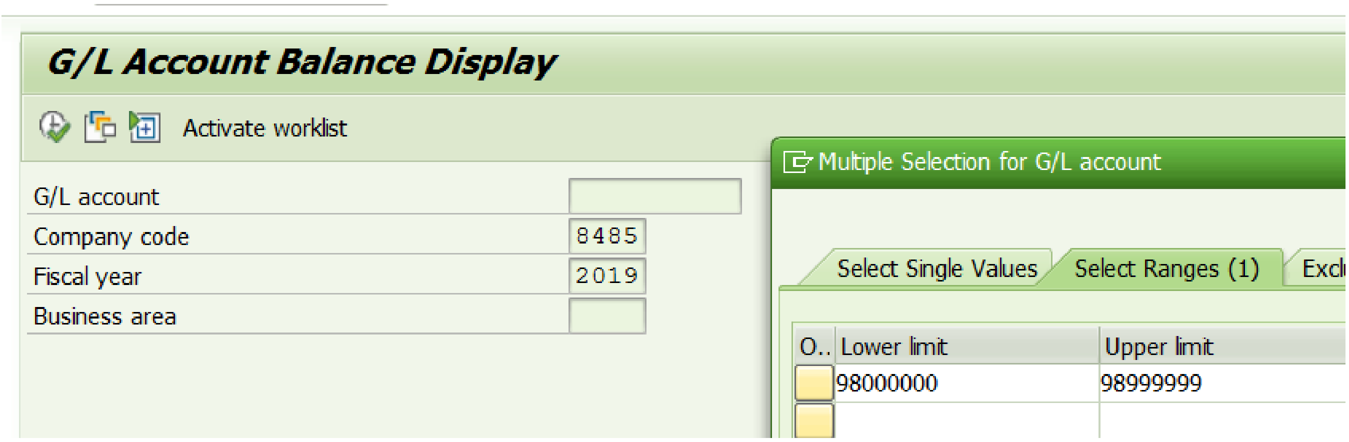
A detailed guide is in the link https://docs.google.com/presentation/d/1OxH84TKYZeXuh7KBikd_3XHkRDv-HtLL7ghPjShnJZU/edit#slide=id.p1.

How to eliminate the differences is indicated in 3.6 below.

If necessary, you may do the detailed analysis described in 3.2 to 3.5

3.2. I run the FI report "net result"

Go to transaction FS10N. Update the company code, the year, and check the result for all BS 98* accounts:



Account number	98000000		
To	98999999	Intra-company BAAN	
Company code	8485	SOLVAY SOLUTIONS ESPANA	
Business area			
Fiscal year	2019		
All documents in currency	*	Display currency	EUR

Period	Debit	Credit	Balance	Cumulative balance
Balance Carryf...				
1	64.276.755,60	64.248.610,88	28.144,72	28.144,72
2	47.478.860,76	47.267.812,30	211.048,46	239.193,18
3	48.154.275,70	48.642.030,88	487.755,18-	248.562,00-
4	48.949.394,19	49.093.830,46	144.436,27-	392.998,27-

Go to transaction GR55, report Z4F1. Update the company code, the period, and check the result in heading L12000:

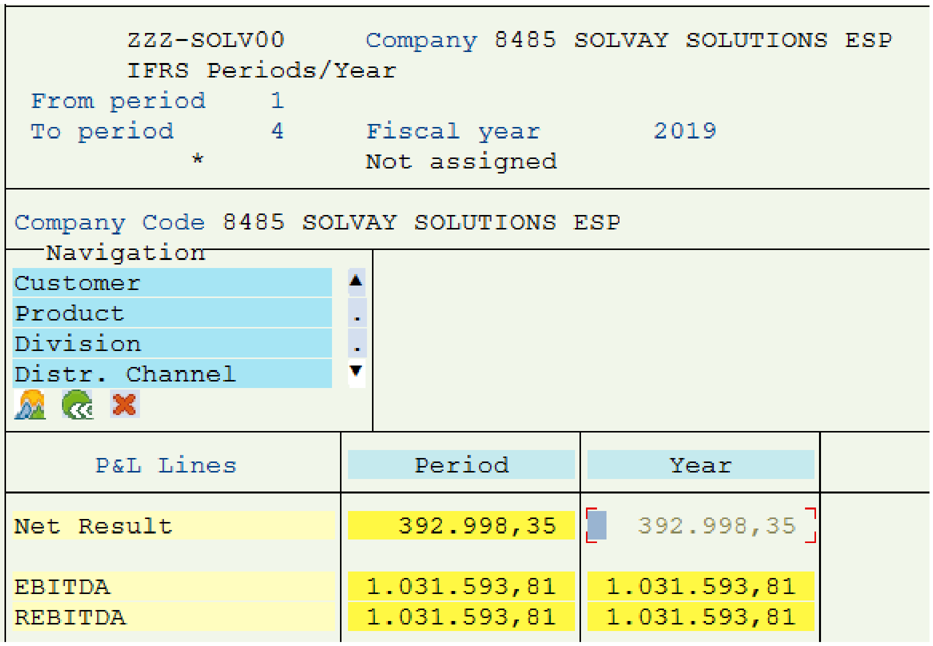
Lead column			Cumul 2
**	ZFC-L12000	Profit/Loss for the period	-27.988.136,82

3.3. I run the CO-PA report "net result"

Go to transaction KE30, report ZZZ-SOLV00. Update the company code, the period, and check the result in the Net Result:

P&L Lines		Period	Year
VVM65 Def.withold.tax	R73210	0,00	0,00
VVDO1 Gains-losses DO	R85100	0,00	0,00
VVN20 Minority Interes	R76000	0,00	0,00
Net Result		27.986.693,69	27.986.693,69

Go to transaction KE30, report ZZZ-SOLV00. Update the company code, the period, and check the result in the Net Result:



3.4. I compare both results

Both amounts must match. If it is not year closing, and the total difference is below 3K local currency, nothing must be done during closing ((Implemented in July /2022 under controller validation reduction - Everyday Close Project)), but must be left to adjust during the rest of the month (before next closing). Else, the actions below must be done during closing.

3.5. I analyse the reason of the discrepancy and take the corresponding corrective action

STEP 1

Display cost centers

Execute report group: Initial Screen

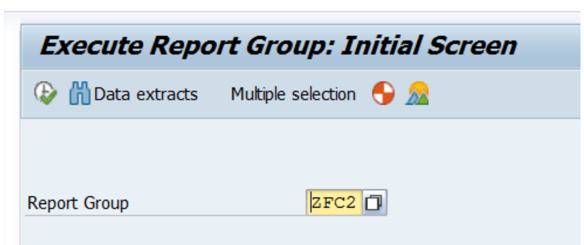
To check if cost centers are balanced, use a cost centers report with transaction **GR55** :

Standard SAP reports that can be used in both systems:

- **1SHK** (= S_ALR_87013615)
- **1SIP** (= S_ALR_87013611)
- S_ALR_87013635

In PF1 you can use the following reports inside GR55:

- **ZFC2**
- **ZIAB**



STEP 2

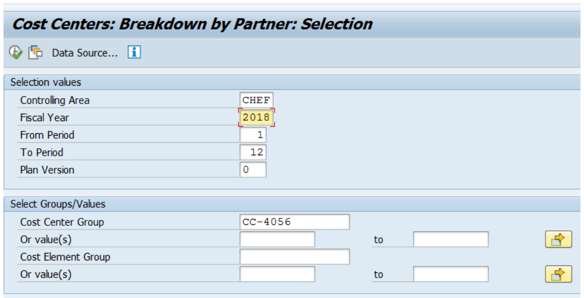
Enter

1. Controlling area

Reports 1SHK, 1SIP and transaction S_ALR_87013635: Selection

2. Fiscal year
3. Period
4. Plan version (usually **0**)
5. Cost center group or value (to check all the CCtrs from a certain company in PF1 please choose "CC-xxxx" and in WP1 please choose "xxxx", being xxxx0company code)
6. Cost element group (the standard group is ZRCS-FC) or or value, or leave blank
7. Value type = **4** Actual

and Execute 



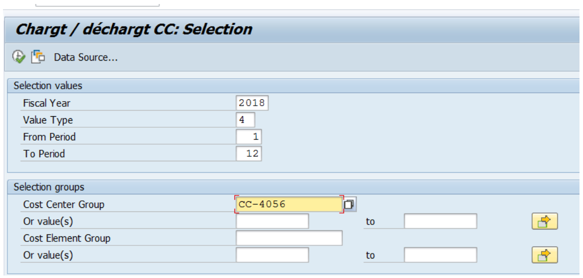
Cost Centers: Breakdown by Partner: Selection

Data Source...

Selection values	
Controlling Area	CHEF
Fiscal Year	2018
From Period	1
To Period	12
Plan Version	0

Select Groups/Values			
Cost Center Group	CC-4056		
Or value(s)		to	
Cost Element Group			
Or value(s)		to	

Report ZFC2 and ZIAB: Selection



Chargt / déchargt CC: Selection

Data Source...

Selection values	
Fiscal Year	2018
Value Type	4
From Period	1
To Period	12

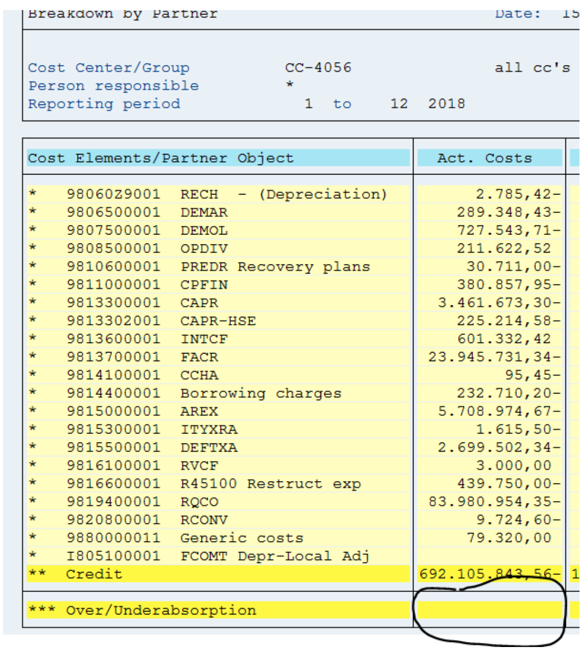
Selection groups			
Cost Center Group	CC-4056		
Or value(s)		to	
Cost Element Group			
Or value(s)		to	

STEP 3

Check that Over/Under-absorption is equal to zero

1. Must be balanced after KSU5, KSV5 or KEU5
2. Must be balanced after KSUB (Budget Cycle)

Reports 1SHK and 1SIP

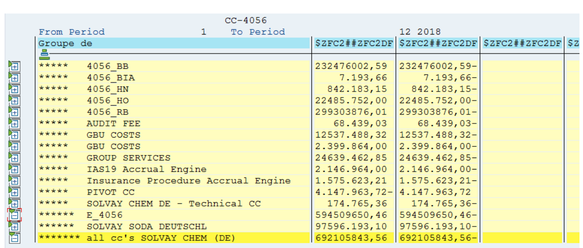


Breakdown by Partner Date: 15

Cost Center/Group CC-4056 all cc's
Person responsible *
Reporting period 1 to 12 2018

	Cost Elements/Partner Object		Act. Costs
*	98060Z9001	RECH - (Depreciation)	2.785,42-
*	9806500001	DEMAR	289.348,43-
*	9807500001	DEMOL	727.543,71-
*	9808500001	OPDIV	211.622,52
*	9810600001	PREDR Recovery plans	30.711,00-
*	9811000001	CPFIN	380.857,95-
*	9813300001	CAPR	3.461.673,30-
*	9813302001	CAPR-HSE	225.214,58-
*	9813600001	INTCF	601.332,42
*	9813700001	FACR	23.945.731,34-
*	9814100001	CCHA	95,45-
*	9814400001	Borrowing charges	232.710,20-
*	9815000001	AREX	5.708.974,67-
*	9815300001	ITYXRA	1.615,50-
*	9815500001	DEFTXA	2.699.502,34-
*	9816100001	RVCF	3.000,00
*	9816600001	R45100 Restruct exp	439.750,00-
*	9819400001	RQCO	83.980.954,35-
*	9820800001	RCONV	9.724,60-
*	9880000011	Generic costs	79.320,00
*	I805100001	FCOMT Depr-Local Adj	
**	Credit		692.105.843,56-
***	Over/Underabsorption		

Report ZFC2 = ZIAB



CC-4056
From Period 1 To Period 12 2018

Groupe de		$ZFC2##ZFC2DF	$ZFC2##ZFC2DF	$ZFC2##ZFC2DF	$Z
*****	4056_BB	232476002,59	232476002,59-		
*****	4056_BIA	7.193,66	7.193,66-		
*****	4056_HN	842.183,15	842.183,15-		
*****	4056_HO	22485.752,00	22485.752,00-		
*****	4056_RB	299303876,01	299303876,01-		
*****	AUDIT FEE	68.439,03	68.439,03-		
*****	GBU COSTS	12537.488,32	12537.488,32-		
*****	GBU COSTS	2.399.864,00	2.399.864,00-		
*****	GROUP SERVICES	24639.462,85	24639.462,85-		
*****	IAS19 Accrual Engine	2.146.964,00	2.146.964,00-		
*****	Insurance Procedure Accrual Engine	1.575.623,21	1.575.623,21-		
*****	PIVOT CC	4.147.963,72-	4.147.963,72		
*****	SOLVAY CHEM DE - Technical CC	174.765,36	174.765,36-		
******	E_4056	594509650,46	594509650,46-		
******	SOLVAY SODA DEUTSCHL	97596.193,10	97596.193,10-		
*******	all cc's SOLVAY CHEM (DE)	692105843,56	692105843,56-		

Which cost centers must be balanced at the end of the month ?

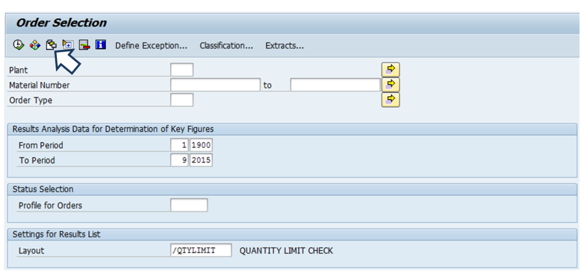
- In PF1 :
  - All organizational cost centers = group of cost centers E_cccc
  - All reporting cost centers = group of cost centers cccc
  - All cost centers = group of cost centers CC-cccc
- In WP1 : All cost centers excluding technical cost centers (group CCCC-NA & CCCC-UNL)

Column Delta in Report ZIAB

All lines in Column Delta need to be equal to zero.

STEP 1

To check if internal orders or PM orders are settled, use the report **S_ALR_87013127**

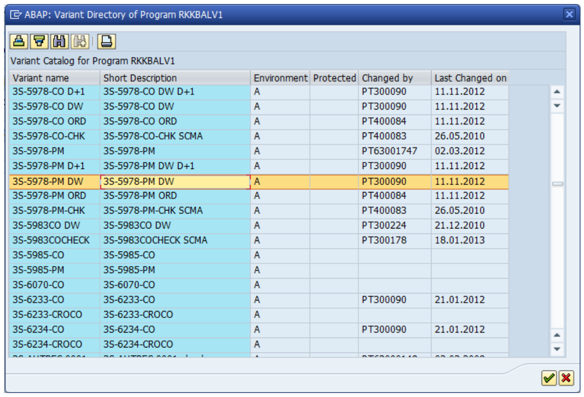


Look for a variant with 

STEP 2

Double click on the variant you want

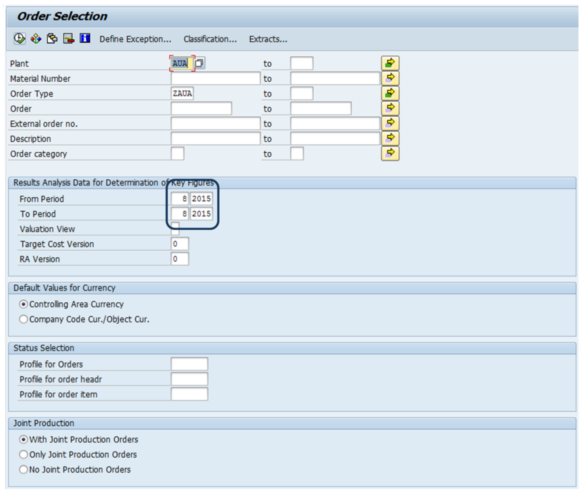
or select it and click on 



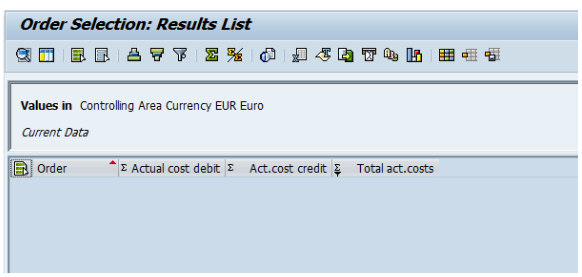
STEP 3

Check the period

and execute 



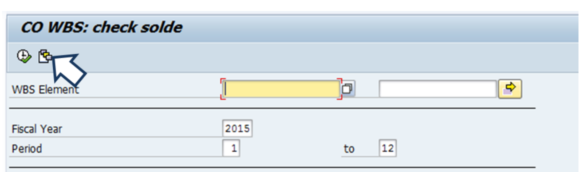
If the list does not display any order, or if the total act. costs is zero, it means that all orders were settled.



STEP 1

To check if WBS orders are settled, use the report **Z1K_SOLDE_WBS**

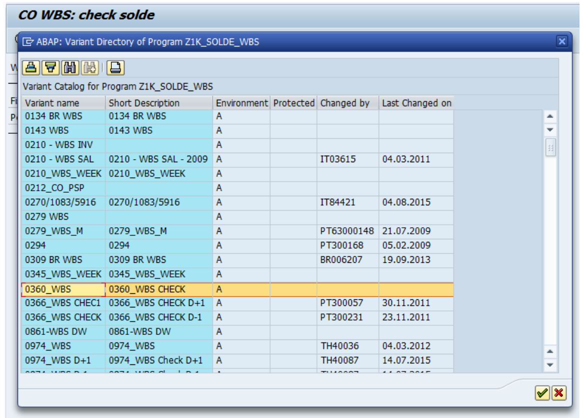
Look for a variant with 



STEP 2

Double click on the variant you want

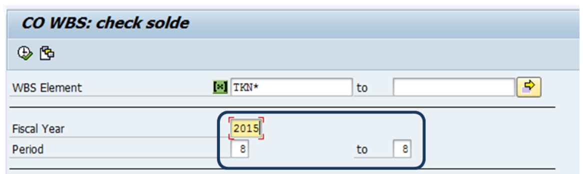
or select it and click on 



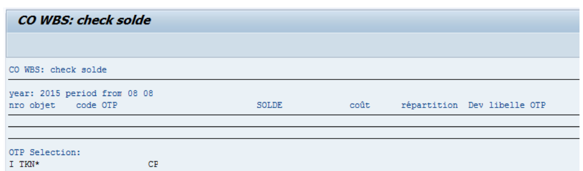
STEP 3

Enter the period

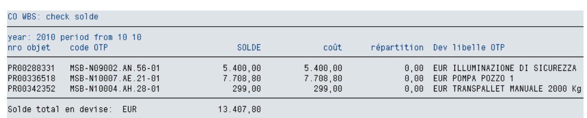
and execute 



When the report doesn't display a value in the column 'solde' the WBS elements are completely settled in the selected period.



Example of a WBS element that is not balanced



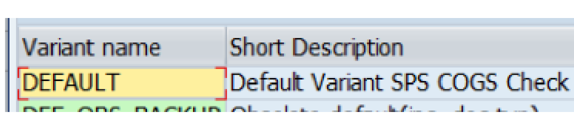
Tasks to be completed when documenting an SAP Transaction, Report or Message code.

1. **Title of the page = SAP Transaction code, SAP Report or SAP Message**
2. Add the following Labels, respectively:
   - SAP Transaction => "sap_transaction", Transaction code "xxxx"
   - SAP Report => "sap_report"
   - SAP Message => "sap_msg"
3. On the left section, describe the steps. On the right section, insert respective print screens and additional guidelines, if needed (e.g. Main selections of the transaction...)

STEP 1

Use transaction code:

Go to transaction **Z1K_RECONCILIATION,** and select the Default variant (t's important to use this variant and not create different ones, because IS is constantly updating it with more details that might be useful):



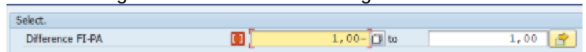
> Z1K_RECONCILIATION - Reconciliation of Cost of Goods Sold: Initial Screen

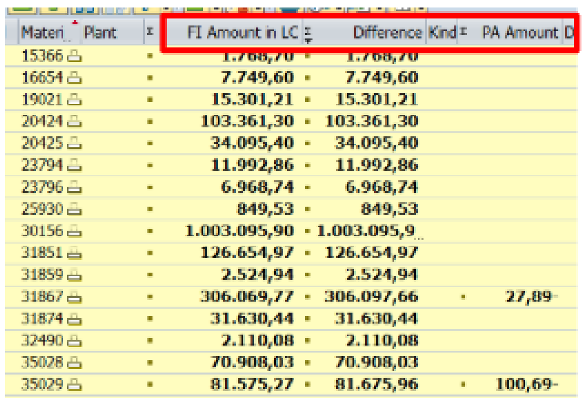
After choosing the variant and adding the company code, it's important to press "Enter" so that you have both periods with the same information:

STEP 2

After running the report you'll have 3 columns:

- Amount in FI
- Amount in COPA
- Tip: for bigger companies, it might be helpful to make a filter in column "difference" excluding the range -1 to 1:





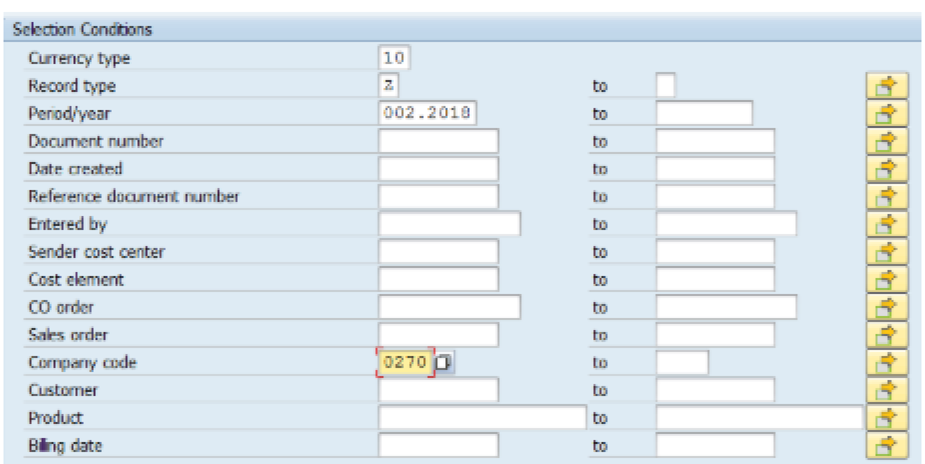
Materi	Plant	Σ	FI Amount in LC	Σ	Difference	Kind	Σ	PA Amount
15366		▪	1.768,70	▪	1.768,70			
16654		▪	7.749,60	▪	7.749,60			
19021		▪	15.301,21	▪	15.301,21			
20424		▪	103.361,30	▪	103.361,30			
20425		▪	34.095,40	▪	34.095,40			
23794		▪	11.992,86	▪	11.992,86			
23796		▪	6.968,74	▪	6.968,74			
25930		▪	849,53	▪	849,53			
30156		▪	1.003.095,90	▪	1.003.095,9...			
31851		▪	126.654,97	▪	126.654,97			
31859		▪	2.524,94	▪	2.524,94			
31867		▪	306.069,77	▪	306.097,66		▪	27,89-
31874		▪	31.630,44	▪	31.630,44			
32490		▪	2.110,08	▪	2.110,08			
35028		▪	70.908,03	▪	70.908,03			
35029		▪	81.575,27	▪	81.675,96		▪	100,69-

How to analyze and correct COGS differences: click here.

All postings done directly in COPA should be avoided. If possible, all necessary corrections must be done in the original CO object.

Anyway, several times it's necessary to make these postings, and therefore we need to guarantee that the total impact in PL of those postings is 0 (or that they were posted to correct already some discrepancy coming from FI - example: from Z1K_Reconciliation).

Go to KE24 and search for manual postings (record type = Z):



All postings that we find should have a total amount 0:

- In the same value field - transfer of characteristic (profit center, product, customer, etc)

- In different value fields - transfer of value field (example below)

CoCd	R..	Doc. no.	Plant	BusA	Profit Center	BU	INT Internal Sales	B10 Sales Correction	I55 Others op G&L ex
0270	Z	28901299	BU26	7360	F3633XXXIA	PEROX	33.020,31	0,00	0,00
0270	Z	29008694	ROAV	7470	F47SBHXXI2	SDERI	0,00	260.838,48-	260.838,48
0270	Z	29134581	BU26	7360	F3633XXXIA	PEROX	33.020,31-	0,00	0,00
							0,00	**260.838,48-**	**260.838,48**

Several times we are facing manual postings done without any CO Object. This generates differences FI/COPA, so we need to identify them and correct them.

In order to do it, go to transaction SQ00.

Select Environment- Query Areas, and then select the Standard Area.

Then select the User Group "FI_3S_CTB" and run Query "Z_FI_DOC", selecting the company and the period:

Check GL posting without A cost object

Company code	5835	to	
Document Number		to	
Fiscal Year	2019	to	

General selections

Posting date	01.11.2019	to	30.11.2019

After executing you will have all items posted in the respective company without any CO Object (if any), and that most probably will be generating the FI/COPA differences.

Check GL posting without A cost object

CoCd	DocumentNo	G/L	Doc. Type	Year	Pstng Date	Document Header Text	Prof. Seg.	Cost Ctr	WBS Element	Trs	Order	Amount in LC	Text
5835	5010100966	6098010100	S1	2019	01.11.2019		0000000000					104,99-	
5835	5010101120		S1	2019	30.11.2019		0000000000					104,99	
		6098010100										**0,00**	
												0,00	

1) Check on CHEF_DUMMY

- How to check:
  - KE24 with variant SPS_001 -> just need to add the relevant company codes
  - KE30 ZZZ-SOLV00 report -> check P&L lines with CHEF_DUMMY PrCtr
- Goal:
  - CHEF_DUMMY PrCtr needs to have balance 0 in all value fields end of the month. Take into account that the original posting and corrections may be done with different posting dates.
- To reduce the number of future cases we should identify the reason for the CHEF_DUMMY PrCtr assignment. Most of the times it is due to missing PrCtr in the material master data (view General Plant Data / Storage 2 OR Costing1), so in this case it's necessary to address the topic to SU MAC (giving the material/plant/missing profit center) so that we can update the material master data.

2) Check on Activity1

  - How to check:
    - KE24 with variant SPS_002 -> just need to add the relevant company codes
    - KE30 ZZZ-SOLV00 report -> check P&L lines with empty Activity1(mkt)
  - Goal:
    - All headings requiring Activity1 detail must have balance 0 at the end of the month. Take into account that the original posting and corrections may be done with different posting dates. These headings can be found here.
- To reduce the number of future cases you should identify the reason for which Activity1 was not determined. Most of the times it is due to:

- Posting in COPA together with a common CCtr because the posting involves a G/L account defined in the FI PA transfer structure (cost element group XCS-FIPA)
    - You should decide either if you want to keep the CCtr or the COPA posting but not both and reclassify the posting.
        - If CCtr -> another G/L account should be used
        - If CO-PA -> remove the CCtr and include the basic CO-PA axes: material and plant -> PrCtr should be derived from the material
    - Soon we'll set a substitution in the system to eliminate these cases.

- Common PrCtr (Cxxx) assigned to the material. Actions:
    - Correct the material master data and PrCtr assignment (view General Plant Data / Storage 2 OR Costing1)
    - Reclassify the posting:
        - Manually KE21N (cancel original CO-PA doc + create manual document taking the original one as reference and update the PrCtr)

3) Check on D4X and E4X

- Goal of these Value Fields:

    - Used only in Purchases of Materials with Moving Average Price. If the material is managed at Standard Price, the price difference will be rolled-up with Material Ledger.
    - Whenever an operation affects the purchase price of the material subsequently to its consumption, the price variance will be allocated proportionally to the existing stock and P&L (using these Values Fields).

Tasks to be completed when documenting an SAP Transaction, Report or Message code.

1. **Title of the page = SAP Transaction code, SAP Report or SAP Message**

2. Add the following Labels, respectively:

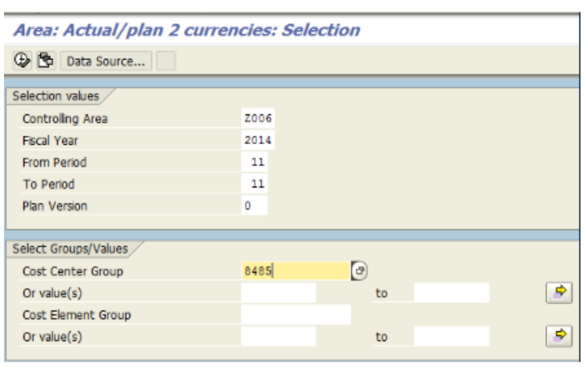
- SAP Transaction => "sap_transaction", Transaction code "xxxx"
    - SAP Report => "sap_report"
    - SAP Message => "sap_msg"

3. On the left section, describe the steps. On the right section, insert respective print screens and additional guidelines, if needed (e.g. Main selections of the transaction...)

STEP 1

Use transaction code:

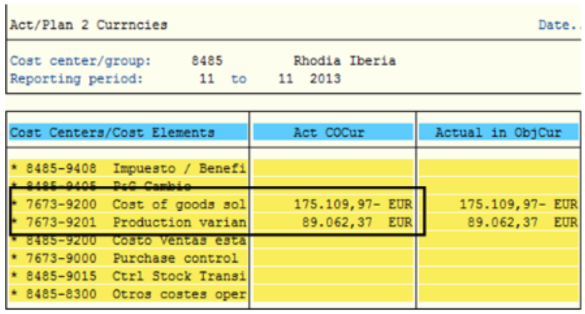
S_ALR_87013635 - Check balance of Cost Centers in 2 currencies: Initial Screen



1. Enter the analysis parameters, with "0" for the Plan version.
2. Enter the cost center group.
3. Execute

STEP 2

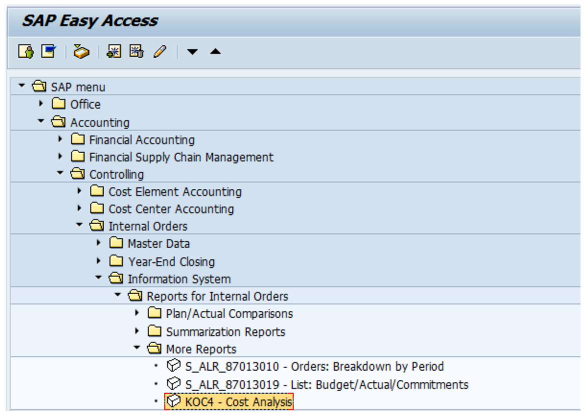
Only statistical cost centers XXXX-9201 and XXXX-9200 can remain with values at period end. Other cost centers must be balanced.



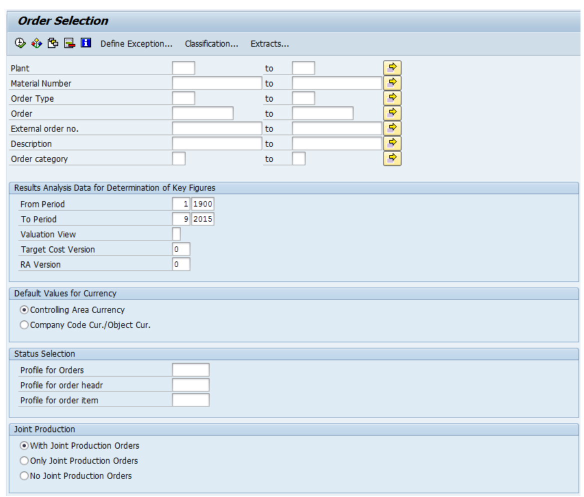
All Orders in KOC4 must be balanced

STEP 1

Start the transaction using the menu path or transaction code

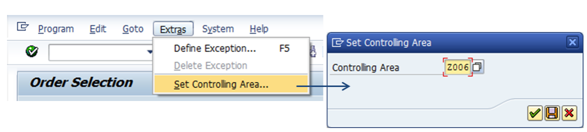


Order Selection: Initial screen



STEP 2

Set the Controlling Area



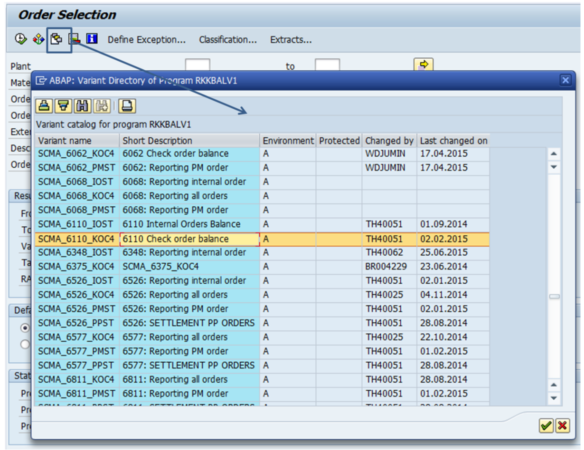
STEP 3

You can look for an existing variant by

clicking on 

Select the variant and 

Enter the period

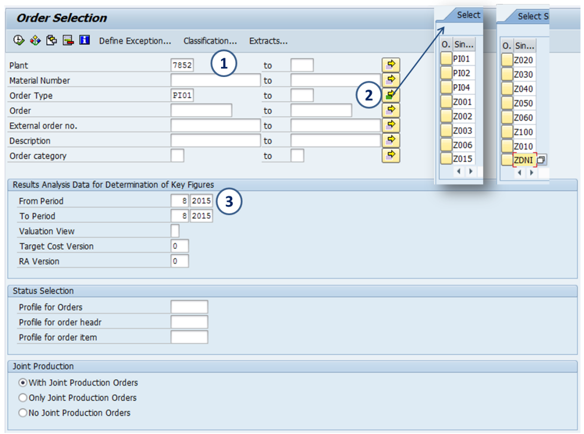


When there is not an existing variant you can make the following selection :

1. Enter the plant code

2. Enter the list of "order type" using the list below

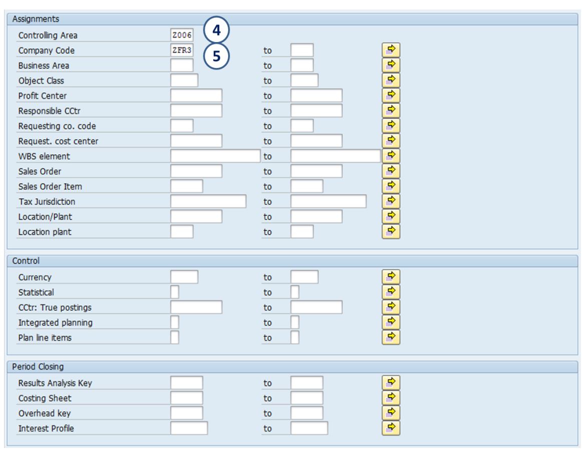
PI01	Z002	Z015	Z050	ZDNI
PI02	Z003	Z020	Z060	
PI04	Z006	Z030	Z100	
Z001	ZDNI	Z040	Z010	



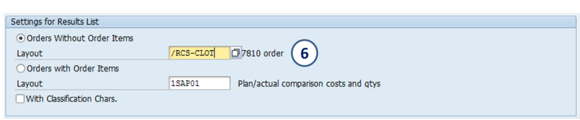
3. Enter the period

4. Enter the controlling area

5. Enter the company code

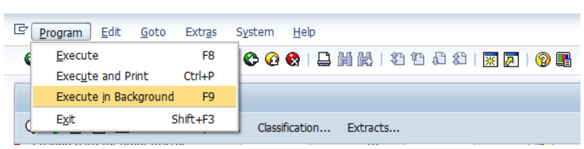


Enter the layout "/RCS-CLOT" to filter on non balanced orders



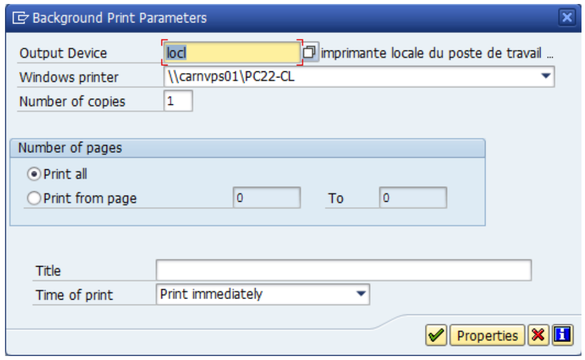
STEP 4

During the closing period,
launch processing in background with RFCRCS server group (when the option is available)



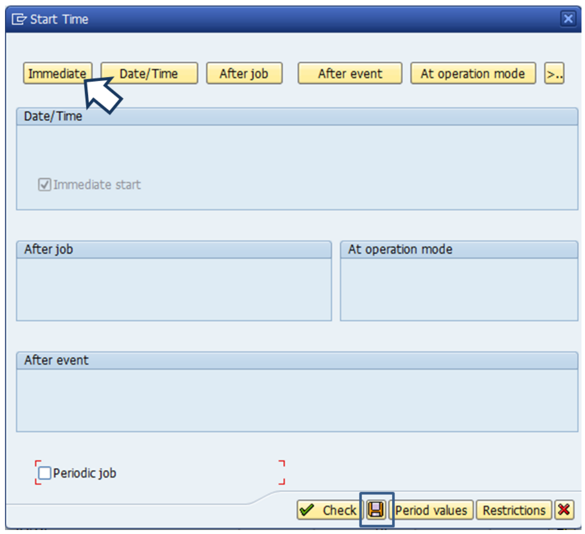
STEP 5

- Enter an output device
- Validate the printing parameters
- and enter 

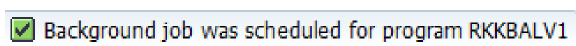


STEP 6

Click on  to launch the processing immediately and save 

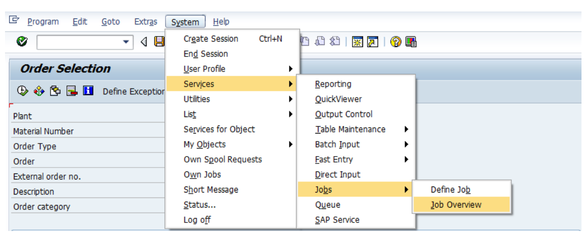


A message informs that the Job is active



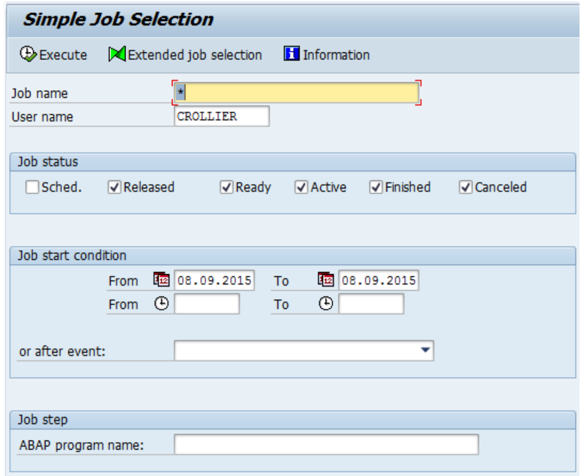
STEP 7

Open the job overview



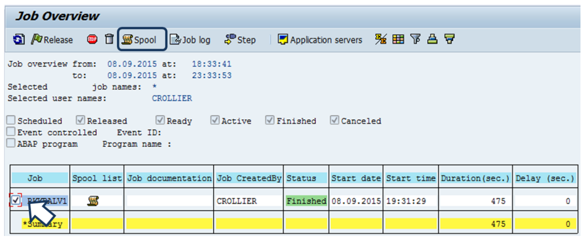
STEP 8

Execute  with your user name



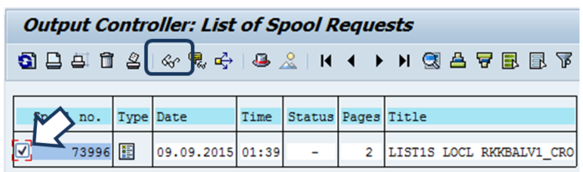
STEP 9

Once the job has the status finished, you can display the spool by selecting the job and clicking on



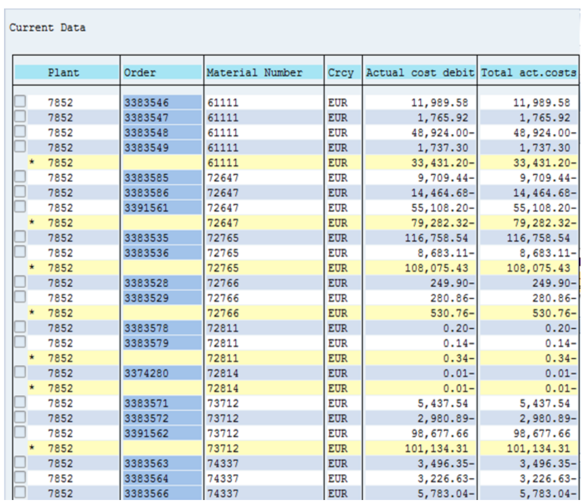
STEP 10

Select the spool and click on 



STEP 11

This report display all unbalanced process order.

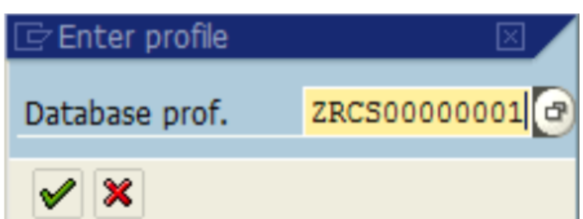


Current Data

	Plant	Order	Material Number	Crcy	Actual cost debit	Total act.costs
	7852	3383546	61111	EUR	11,989.58	11,989.58
	7852	3383547	61111	EUR	1,765.92	1,765.92
	7852	3383548	61111	EUR	48,924.00-	48,924.00-
	7852	3383549	61111	EUR	1,737.30	1,737.30
*	7852		61111	EUR	33,431.20-	33,431.20-
	7852	3383585	72647	EUR	9,709.44-	9,709.44-
	7852	3383586	72647	EUR	14,464.68-	14,464.68-
	7852	3391561	72647	EUR	55,108.20-	55,108.20-
*	7852		72647	EUR	79,282.32-	79,282.32-
	7852	3383535	72765	EUR	116,758.54	116,758.54
	7852	3383536	72765	EUR	8,683.11-	8,683.11-
*	7852		72765	EUR	108,075.43	108,075.43
	7852	3383528	72766	EUR	249.90-	249.90-
	7852	3383529	72766	EUR	280.86-	280.86-
*	7852		72766	EUR	530.76-	530.76-
	7852	3383578	72811	EUR	0.20-	0.20-
	7852	3383579	72811	EUR	0.14-	0.14-
*	7852		72811	EUR	0.34-	0.34-
	7852	3374280	72814	EUR	0.01-	0.01-
*	7852		72814	EUR	0.01-	0.01-
	7852	3383571	73712	EUR	5,437.54	5,437.54
	7852	3383572	73712	EUR	2,980.89-	2,980.89-
	7852	3391562	73712	EUR	98,677.66	98,677.66
*	7852		73712	EUR	101,134.31	101,134.31
	7852	3383563	74337	EUR	3,496.35-	3,496.35-
	7852	3383564	74337	EUR	3,226.63-	3,226.63-
	7852	3383566	74337	EUR	5,783.04-	5,783.04-

STEP 1

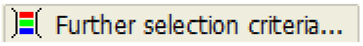
To check if WBS orders are settled, use the transaction CJI3 and choose database profile « ZRCS00000001 »



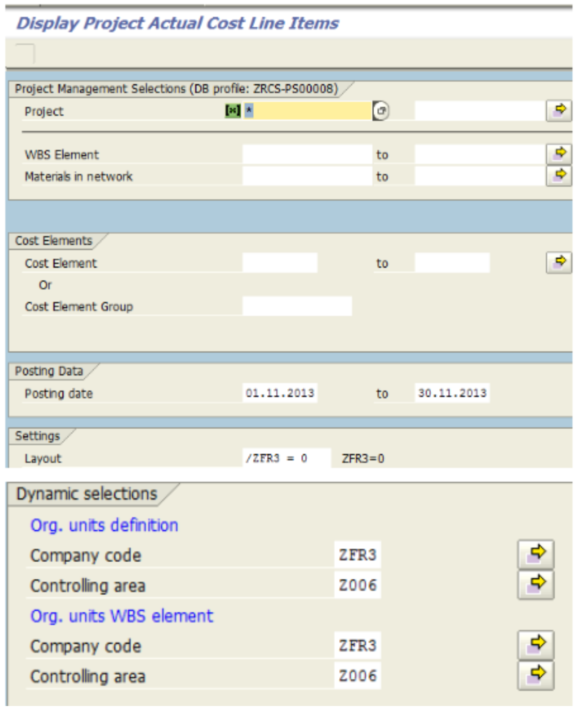
STEP 2

Insert « * » to select all projects

Click



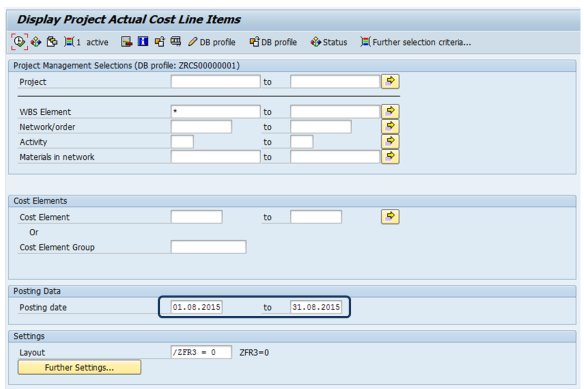
and select the company code and controlling area for “Organization units definition” and “Organization units WBS element”:



STEP 3

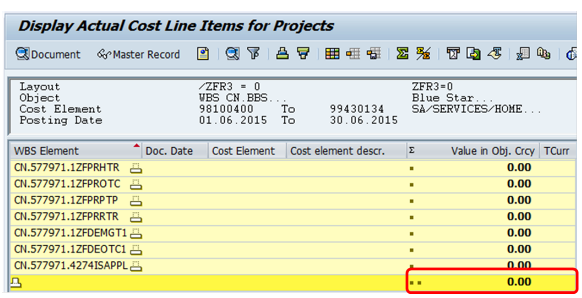
Enter the period

and execute 



STEP 4

The total of the column "Value in Obj. Crcy" must be equal to zero when wbs elements are settled



Tasks to be completed when documenting an SAP Transaction, Report or Message code.

1. **Title of the page = SAP Transaction code, SAP Report or SAP Message**

2. Add the following Labels, respectively:

- SAP Transaction => "sap_transaction", Transaction code "xxxx"
  - SAP Report => "sap_report"
  - SAP Message => "sap_msg"

3. On the left section, describe the steps. On the right section, insert respective print screens and additional guidelines, if needed (e.g. Main selections of the transaction...)

STEP 1

Use transaction code:

ZWFA15P - Reconciliation of Cost of Goods Sold: Initial Screen

Go to transaction **ZWFA15P,** select the variant of the company code to be analyzed (for example for ZFR3, choose ZFR3_CLOSING) and Validate and select the corresponding company.

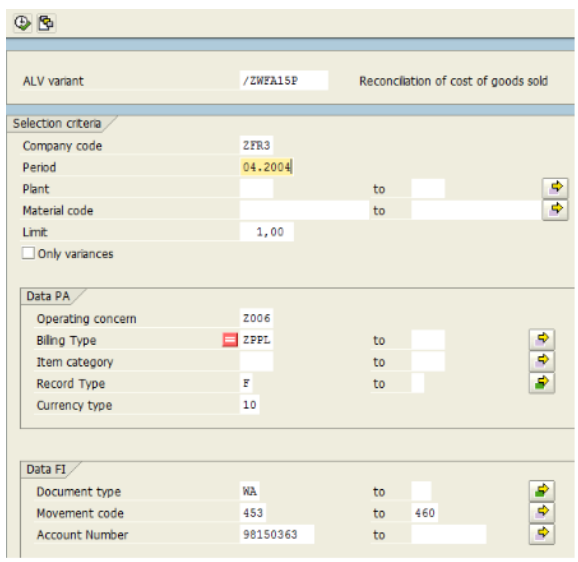
Document Type:

- **WA**: Goods issue
- **WL**: Goods issue/delivery

Movement Code:

- **453** : TP returns to own
- **454** : TP own to returns
- **457** : TP Returns to own QI.
- **459** : TP Ret. to own blckd.
- **460 :** TP Own blckd to ret.

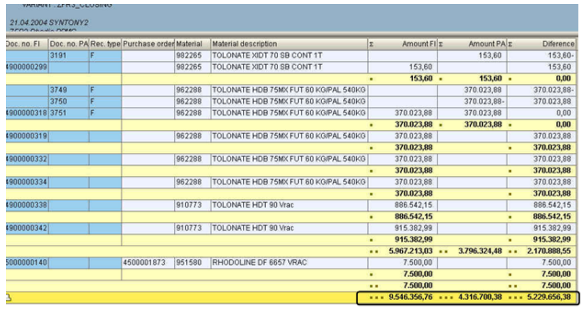
TP: Transfer to company's own stock



STEP 2

The outcome of this report allow us to compare COGS amount in FI and in COPA and find out where do discrepancies come from :

- The material master record (if the material has a Standard Cost Estimate)
- The invoice whose number appears on this report
- The order



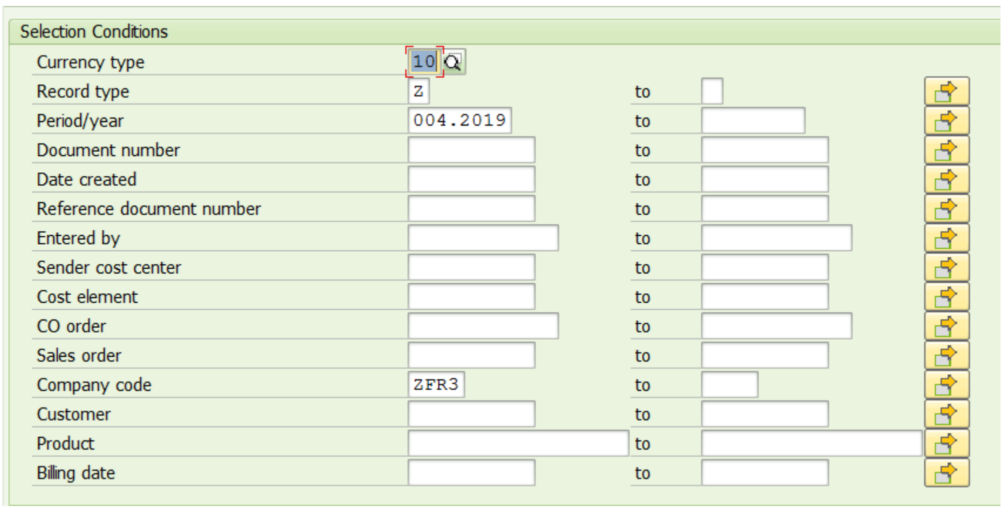
21.04.2004 SYNTONY2

Doc. no. FI	Doc. no. PA	Rec. type	Purchase order	Material	Material description	Σ	Amount FI	Σ	Amount PA	Σ	Diference
	3191	F		982265	TOLONATE XIDT 70 SB CONT 1T				153,60		153,60-
4900000299				982265	TOLONATE XIDT 70 SB CONT 1T		153,60				153,60
						▪	153,60	▪	153,60	▪	0,00
	3749	F		962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG				370.023,88		370.023,88-
	3750	F		962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG				370.023,88-		370.023,88
4900000318	3751	F		962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG		370.023,88		370.023,88		0,00
						▪	370.023,88	▪	370.023,88	▪	0,00
4900000319				962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG		370.023,88				370.023,88
						▪	370.023,88			▪	370.023,88
4900000332				962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG		370.023,88				370.023,88
						▪	370.023,88			▪	370.023,88
4900000334				962288	TOLONATE HDB 75MX FUT 60 KG/PAL 540KG		370.023,88				370.023,88
						▪	370.023,88			▪	370.023,88
4900000338				910773	TOLONATE HDT 90 Vrac		886.542,15				886.542,15
						▪	886.542,15			▪	886.542,15
4900000342				910773	TOLONATE HDT 90 Vrac		915.382,99				915.382,99
						▪	915.382,99			▪	915.382,99
						▪▪	5.967.213,03	▪▪	3.796.324,48	▪▪	2.170.888,55
5000000140			4500001873	951580	RHODOLINE DF 6657 VRAC		7.500,00				7.500,00
						▪	7.500,00			▪	7.500,00
						▪▪	7.500,00			▪▪	7.500,00
						▪▪▪	9.546.356,76	▪▪▪	4.316.700,38	▪▪▪	5.229.656,38

How to analyze and correct COGS differences: click here.
All postings done directly in COPA should be avoided. If possible, all necessary corrections must be done in the original CO object.

Anyway, several times it's necessary to make these postings, and therefore we need to guarantee that the total impact in PL of those postings is 0 (or that they were posted to correct already some discrepancy coming from FI - example: from ZWFA15P).

Go to KE24 and search for manual postings (record type = Z):

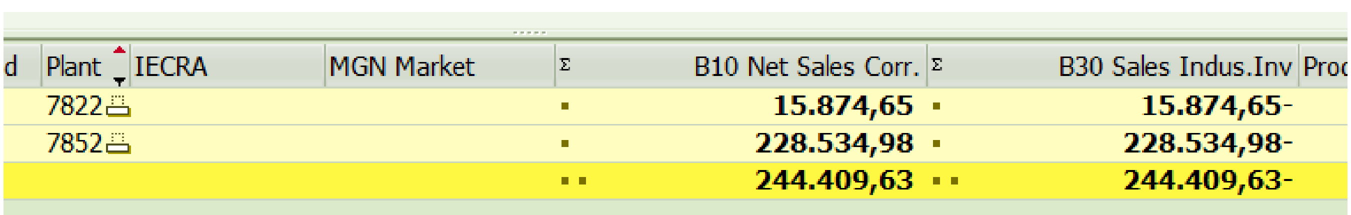


Selection Conditions

Currency type	10		
Record type	Z	to	
Period/year	004.2019	to	
Document number		to	
Date created		to	
Reference document number		to	
Entered by		to	
Sender cost center		to	
Cost element		to	
CO order		to	
Sales order		to	
Company code	ZFR3	to	
Customer		to	
Product		to	
Billing date		to	

All postings that we find should have a total amount 0:

- In the same value field - transfer of characteristic (profit center, product, customer, etc)
- In different value fields - transfer of value field (example below)



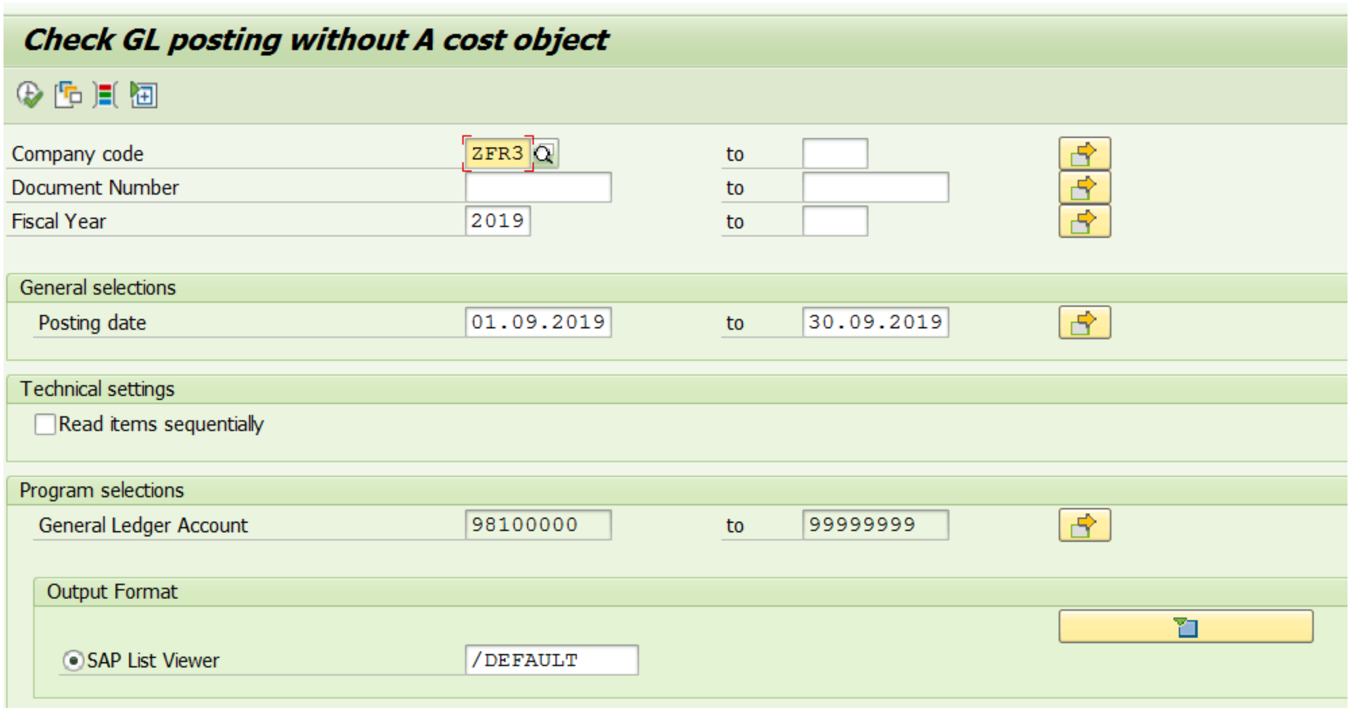
d	Plant	IECRA	MGN Market	Σ	B10 Net Sales Corr.	Σ	B30 Sales Indus.Inv	Proc
	7822			▪	15.874,65	▪	15.874,65-	
	7852			▪	228.534,98	▪	228.534,98-	
				▪▪	244.409,63	▪▪	244.409,63-	

Several times we are facing manual postings done without any CO Object. This generates differences FI/COPA, so we need to identify them and correct them.

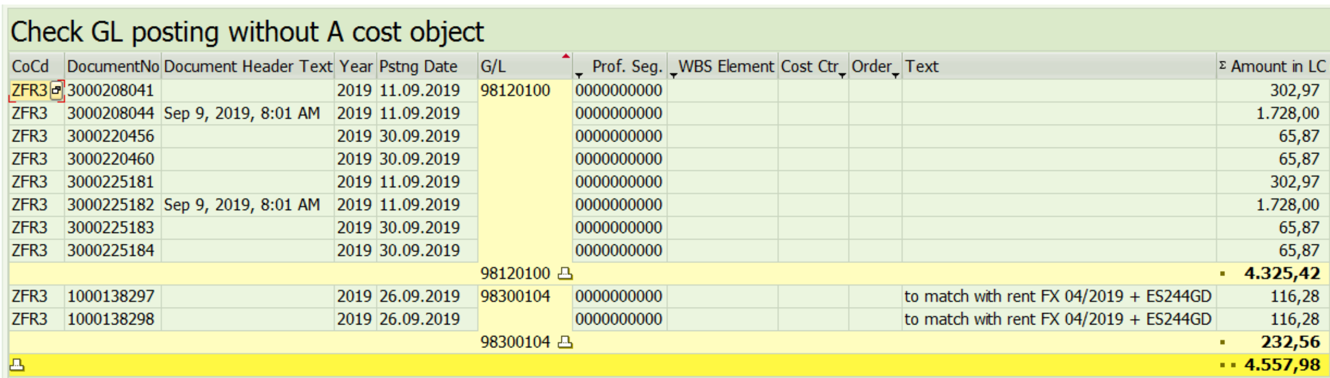
In order to do it, go to transaction SQ00.

Select Environment- Query Areas, and then select the Standard Area.

Then select the Costing Group and run Query "Z_FI_DOC", selecting the company and the period:



After executing you will have all items posted in the respective company without any CO Object (if any), and that most probably will be generating the FI/COPA differences.



Check GL posting without A cost object

CoCd	DocumentNo	Document Header Text	Year	Pstng Date	G/L	Prof. Seg.	WBS Element	Cost Ctr	Order	Text	Σ Amount in LC
ZFR3	3000208041		2019	11.09.2019	98120100	0000000000					302,97
ZFR3	3000208044	Sep 9, 2019, 8:01 AM	2019	11.09.2019		0000000000					1.728,00
ZFR3	3000220456		2019	30.09.2019		0000000000					65,87
ZFR3	3000220460		2019	30.09.2019		0000000000					65,87
ZFR3	3000225181		2019	11.09.2019		0000000000					302,97
ZFR3	3000225182	Sep 9, 2019, 8:01 AM	2019	11.09.2019		0000000000					1.728,00
ZFR3	3000225183		2019	30.09.2019		0000000000					65,87
ZFR3	3000225184		2019	30.09.2019		0000000000					65,87
					98120100						4.325,42
ZFR3	1000138297		2019	26.09.2019	98300104	0000000000				to match with rent FX 04/2019 + ES244GD	116,28
ZFR3	1000138298		2019	26.09.2019		0000000000				to match with rent FX 04/2019 + ES244GD	116,28
					98300104						232,56
											4.557,98

3.6. I perform a direct CO-PA posting in PL (KE30), in case of impossibility to correct automatically the FI/COPA discrepancy

Important: Please note that the following amounts must be added to the result of the COPA report KE30 as they concern manual corrections:

- Manual Postings in account 98350050 with cost center XXXX-9200 (XXXX stands for company code);
- Manual Postings in COPA derivation accounts 98154199, 98258199 and 98254199;
- MR11 postings in account 98150363 (documents beginning with 48*).

Manual Corrections via FI (Standard Method)

Some accounts are created to be used in manual accounting in COPA. These accounts are assigned in the field status group "Z033 - Purchase & Change in stock acc. COPA" that is, the profit segment fields need to be filled/used: customer, product, distr. channel, payer, ship-to-party and payer country. These accounts are created in CO with cost element category 1 and are customized in the automatic transfer of structure in COPA for direct posting in FI:

Cost Element	Cost Element Name	COPA Structure	COPA Structure Name

98100199	NS COPA REGUL	VVB10	Net Sales Corr.
98120020	VAR. SELLING EXPENSES FREIGHT COST ON SALES COPA	VVC20	Freight (Prov)
98120120	VARIABLE SELLING EXPENSES -COMMISSIONS ASCE. CC	VVC10	Sales Commission
98120210	VARIABLE SELLING EXP - INSURANCES ON SALES COPA	VVC20	Freight (Prov)
98150364	VC - DIRECT TRADE WITH THIRD PARTIES COPA	VVD00	VC Variable Cost
98154199	CP ADJUSTEMENTS - COPA	VVD45	VB cc variances
98254199	CNP ADJUSTEMENTS - COPA	VVE45	FC cc variances
98258199	CNP DEPRECIATION - COPA	VVF45	Dep cc variances
98279199	CNP DIVERS ADJUSTEMENTS - COPA	VVE65	FC others
98333199	FAC ADJUSTEMENTS - COPA	VVI25	G&A adm expenses
98361199	R&D ADJUSTEMENTS - COPA	VVJ01	R&D gross cost

Posting Rules:

- Manual documents with document type AD
- **Reversed** on the following period if the flow is not complete
- Items of the document: enter the most elements (plant, material, sales order) as possible allowed by the account to have the most accurate allocation of these corrections when analyzed. Check file Possible_Variances.xlsx tab “Example COPA Info Search” to see an example on how to retrieve the COPA data to be used in the posting.
- Posting on “direct COPA” P&L accounts (more often cost valuation differences):If dedicated to a specific flow, report the elements of sales flow (material, plant, customer, sales domain) in the PA object; If more generic, some generic values (material, customer) may be used but the sales domain (sales organization, distribution channel, division) should be carefully chosen in order to allocate this cost to the right BU.

These generic values allow the corrections to be taken in account in Premier Pilotage.

Generally, division XH “non allocated”, 999930 for non EU customer or 999931 for EU customer, 77269 for generic material

Types of FI-COPA Adjustments:

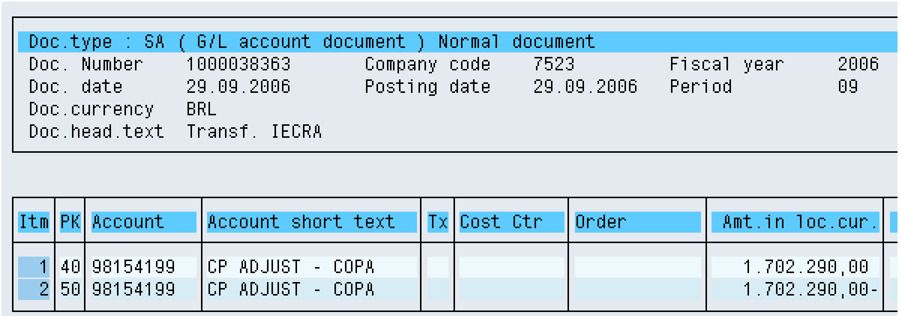
Accounting stock corrections – Temporary Corrections Reversed in the following month.
Deliveries not billed: 1. Some very specific cases may not be treated by transaction ZWFAT135 Need to post a manual adjustment. 2. Sales invoices posted on the closing period after ZWFAT135 process.
Stock variation adjustment account: 98350050 “FINISHED PRODUCT STOCK VARIATION-COST OF SALES ADJ” + Cost center CCCC-9200 (statistical cost center for cost of goods sold)
Stock adjustment account: 37000109 “FINISHED PRODUCTS-ADJUSTMENT”
Debit / credit position depending on the correction

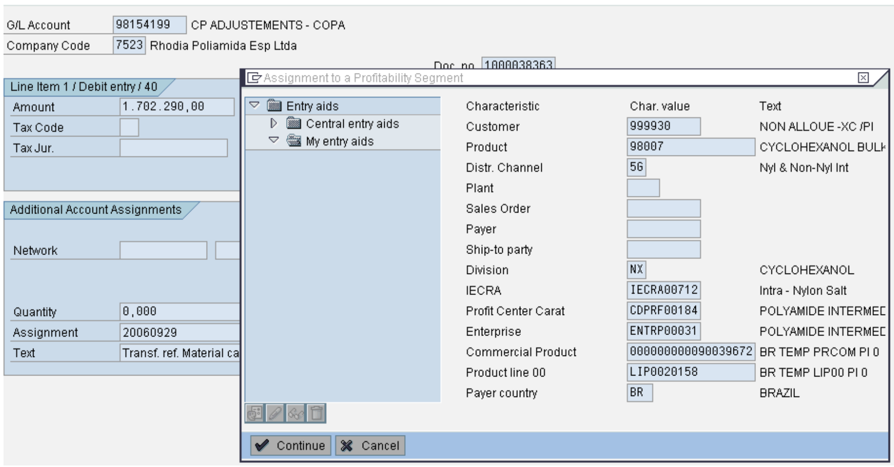
Correction of COPA cost of sales – Permanent Corrections not Reversed in the following month.
Posting using a FI document: • **C.O.G.S. adjustment P&L account 98154190** “CP Adjustment CC” + Cost center CCCC-9200 (statistical cost center for cost of sales) • **C.O.G.S. adjustment P&L account 98154199** “CP Adjustment – COPA” with direct posting in COPA “D45 VC CC variance”
Credit/Debit depends on the type of correction (COPA increase or decrease)
COPA segment parameters should be entered following those of the original flow

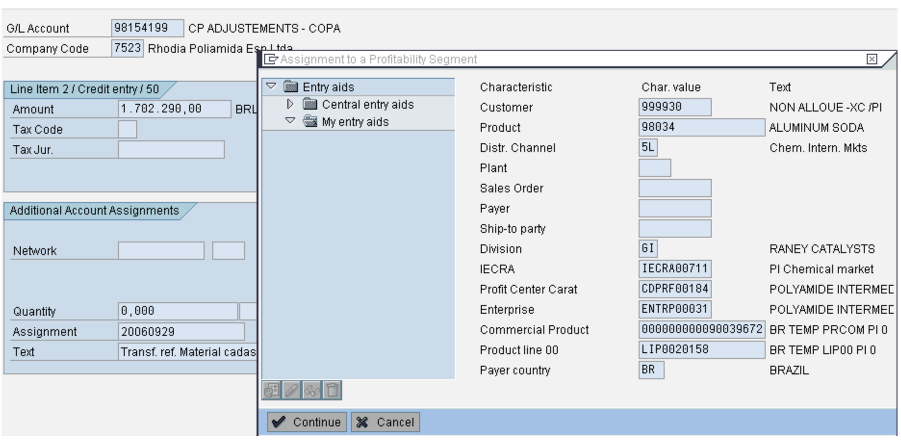
Posting Example (IECRA Transfer):

The customer code has been set as mandatory to guarantee the consistency of the analyses made in Premier Pilotage (BOXI). To allow generic postings, the following was defined for the sake of consistency and to avoid discrepancies between RCS PPE and Magnitude:

- “Dummy” customer codes : 999930 (outside EU) and 999931 (within EU).
- Generic “dummy material code” = 77269
  - division XH (unallocated)
  - Combined with an “unallocated” Distribution Channel which is linked to one IECRA (see the list in file RCS unallocated Distribution Channels.xlsx)
  - corresponding commercial product 90032925







Important:

There are value fields in COPA that must not be used in cycles, because they are reserved for automatic accounts of logistical flows (see table on the right).

VVA01	Qty invoice
VVA02	Qty as is
VVA03	Qty in %
VVA04	Qty unit base
VVB00	B00 Net Sales
VVB20	B20 Add Net Sales Internal
VVB30	B30 Sales Industrial Invoice
VVB41	B41 Sales Adm&Com SD

VVB50	B50 Sales R&D Invoice
VVB55	B55 Sales Management Fees
VVC00	C00 Rebates
VVC05	C05 Cash Discount Customer SD
VVC30	C30 Foreign Import
VVD00	D00 VC Variable Cost
VVD01	D01 Variable Cost 1
VVC40	C40 Tax/Sale SD Cond

VVD05	D05 VC Process Order Variance
VVD47	D47 CP Ec/T030
VVD52	D52 CP Rev. CCR T030
VVD55	D55 VC Free 1
VVD90	D90 CP Integrated
VVE00	E00 FC Fixed Costs
VVE01	E01 FC Fixed Costs 1
VVE05	E05 FC Process Order Variance
VVE47	E47 CNP Ec/T030
VVD52	D52 CNP Rev. CCR T030
VVD90	D90 CNP Integrated
VVF00	F00 DEP Depreciation
VVF05	F05 DEP Process Order Variance
VVF90	F90 AMO Integrated
VVG25	G25 Bon&m/stock T030

Tasks to be completed when documenting an SAP Transaction, Report or Message code.

1. **Title of the page = SAP Transaction code, SAP Report or SAP Message**

2. Add the following Labels, respectively:

- SAP Transaction => "sap_transaction", Transaction code "xxxx"
  - SAP Report => "sap_report"
  - SAP Message => "sap_msg"

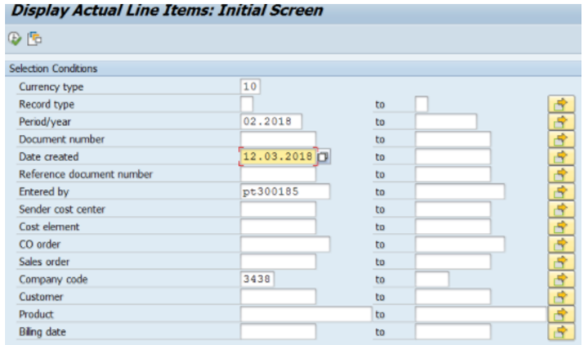
3. On the left section, describe the steps. On the right section, insert respective print screens and additional guidelines, if needed (e.g. Main selections of the transaction...)

STEP 1

Use transaction code:

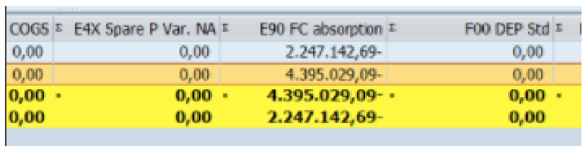
In case you know the specific document to correct, go to KE24 and find the respective document:

KE21N - Manual Posting in COPA: Initial Screen



By rule, we should not post a document directly in COPA without making an analysis first, because posting only in COPA will cause FI/COPA differences. Everytime it's really necessary to post in COPA, and it's not coming from a reclassification (topic mentioned above), we need also to make sure to fill all necessary information in the 1st tab, namely the PC, material and plant.

Each line is 1 document. In order to see the amounts it's necessary to add the necessary value fields (by column):

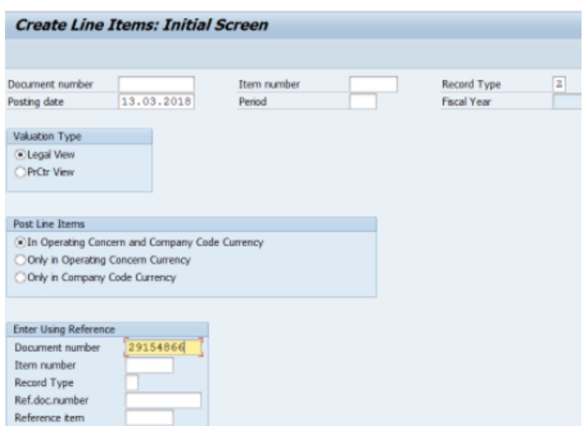


COGS	E4X Spare P Var. NA	E90 FC absorption	F00 DEP Std
0,00	0,00	2.247.142,69-	0,00
0,00	0,00	4.395.029,09-	0,00
0,00 •	0,00 •	4.395.029,09- •	0,00 •
0,00	0,00	2.247.142,69-	0,00

You can select layout "ALLVLFIELDS" which includes already all value fields and relevant information, but note that if you do it the transaction will take some time to run, as it will display lots of columns. On the other hand, if you already know which are the value fields or additional details that you are searching for, it's better not to use this layout, and manually add the necessary columns.

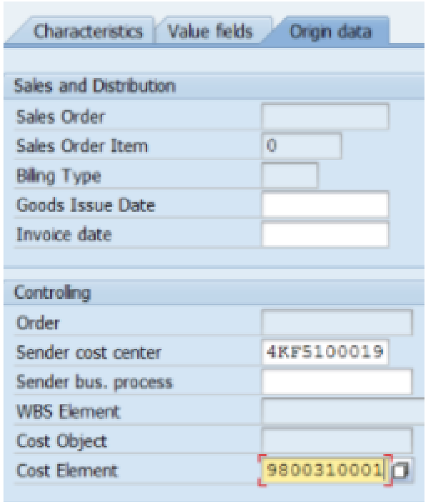
STEP 2

Go to KE21N and set Record Type Z and your document as reference (if available; if not, please fill the much details as possible):



Change what you want to change in the first 2 tabs:

Go to the 3rd tab and fill the CE and Order/WBS/etc (which you can also find in the original document, but it's not filled automatically when you use the reference doc) - <u>Very Important to have the correct data in BW:</u>



3.7. I properly check the result of the posting

After correcting all differences, re-check the results in FI and in COPA to guarantee that the postings were correctly made, and that the difference doesn't exist anymore.

Also it's necessary to remark that, after the closure, all differences not corrected properly must be analyzed and corrected in the origin:

- New materials should be costed before being used (delivery, production, billing)
- New orders or WBS elements should have a settlement rule
- New cost centers should be included in the assessment cycles
- Blocked invoices in VFX3 should be processed everyday
- Avoid returns with stock movements in different periods of the corresponding credit memos.

For WP2 it might be useful to use the file below to see in detail the existing differences:

FI COPA CONTROL.xlsm