

FC - Fixed costs report - P&L impact

The workbook that is recommended to use when working on fixed costs analysis is [FC-End month - P&L reconciliation COPA \(Core Query\)](#). However when working with cost centers shared with other GBUs, the workbook "FC-End month - P&L select - P&L Impact" can be more relevant.

In this page, you will see based on an example the difference between the standard workbook [FC-End month - P&L reconciliation COPA \(Core Query\)](#) and the workbook "FC-End month - P&L select - P&L Impact" and in which cases it is recommended to use the workbook "FC-End month - P&L select - P&L Impact".

Then there is the procedure to access the workbook "FC-End month - P&L select - P&L Impact" with a description of the prompt and main measures available in the workbook.

What is the difference between the standard workbook "Reconciliation COPA" and the workbook "P&L Impact"

Let's take an example to explain the difference between both workbooks:

Example

The cost center 7418-6007 is used to record the administrative costs of the legal entity 7418.

In January 100 kUSD were posted on the cost center 7418-6007 with the detail below:

Labour	60 kUSD
T&E	10 kUSD
Others	30 kUSD

Standard case: One cost center = One GBU

The owner of cost center **7418-6007** is the GBU **CS** - Novocare as its profit center 7418-I0449 belongs to the GBU CS - Novocare (see: [Profit center](#))

Cost Center: 7418-6007 Country Event: Solvay Asia Pacific
 Controlling Area: Z026
 Valid From: 01.02.2019

Basic data | Control | Templates | Address

Basic data
 Profit Center: 7418-I0449 CS00 Non Allocated N

GBU = CS

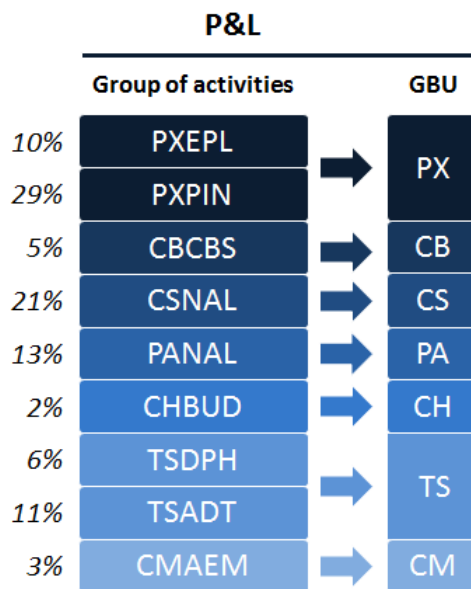
In the standard BW fixed costs report ([FC-End month - P&L reconciliation COPA \(Core Query\)](#)), all costs posted on the cost center 7418-6007 are reported in the GBU Novocare. It corresponds to what is expected if the cost center is fully allocated to the GBU Novocare.

BFC Global Business Unit			NOVOCARE
Responsible Cost Center	Country Event	Fixed cost Group 2	[+] Actual (Conv)
7418-6007		LABOUR	60,00
		PURCHASES, SERVICES	30,00
		Travel expenses	10,00
Result			100 kUSD

i When cost centers are fully allocated to a single GBU which is the most common case, it is recommended to use the workbook [FC-End month - P&L reconciliation COPA \(Core Query\)](#).

Special case: One cost center = More than one GBU

However in some cases a cost center can be shared with other GBUs. For instance the cost center 7418-6007 can be shared with other GBUs and allocated to the P&L to several GBUs as detailed in the diagram :



The GBU CS - Novecare doesn't want to report 100 % of costs posted in the cost center 7418-6007 but only 21 % of the costs allocated to the GBU with the same level of details (Labour / Purchases / T&E). In this case, the workbook FC-End month - P&L select - P&L Impact can be used.

		BFC Global Business Unit	NOVECARE	OTHER GBUS
Responsible Cost Center	Country Event	Fixed cost Group 2		
7418-6007		LABOUR	12,60	47,40
		PURCHASES, SERVICES	6,30	23,70
		Travel expenses	2,10	7,90
Result			21 kUSD	79 kUSD

i When cost centers are shared with other GBUs, it is possible to use the workbook BW_WBK_FC_0006 FC-End month - P&L select - P&L Impact (Core Query) or BW_WBK_FC_0007 FC-End month - P&L select - Monthly P&L Impact (Core Query) to report the part of the cost center allocated to each GBU.

Access the workbook: FC-End month - P&L select - P&L Impact

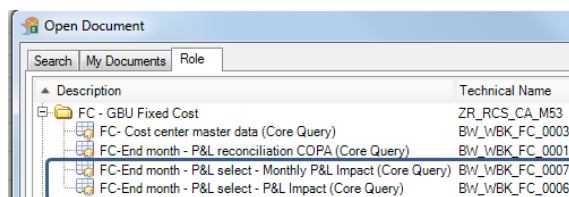
Select the **workbook** you want to use:

- BW_WBK_FC_0006 FC-End month - P&L select - P&L Impact (Core Query)
- or BW_WBK_FC_0007 FC-End month - P&L select - **Monthly** P&L Impact (Core Query)

i **What is the difference between the 2 workbooks ?**

The difference is the exchange rate used, the rest is the same.

When there is "Monthly" in the description of the workbook it means the exchange rate conversion is done as it is done in BFC. (see: [P&L - Exchange rates](#))



1. Enter the Fiscal Year/Period: *in the example 001.2019*
2. Enter the BFC GBU code: *in the example CS for Novecare*
3. It is possible to enter 5 group of activities (detailed in the section [Allocation by group of activities](#))
4. By default there is the list of BFC accounts used for SG&A

Fiscal Year/Period (Selection Options, Optional) [001.2019] **1**

P&L GBU [CS] **2**

P&L BFC group of activities 1 [] **3**

P&L BFC Group of activities 2 [] **3**

P&L BFC Group of activities 3 [] **3**

P&L BFC Group of activities 4 [] **3**

P&L BFC Group of activities 5 [] **3**

BFC Account (Selection option) [R33210] **4**

i Can we remove the filter on BFC accounts without risk ?

The allocation of costs by GBU can only work when a cost center is directly allocated to the P&L. It can not work when the cost center is allocated to another cost center (ex: indirect production cost centers that are always allocated first to a direct production cost center).

The aim of the filter by default is to exclude cost centers not directly allocated to the P&L. It can be removed but with a risk of seeing dummy results.

The report is displayed with:

1. BFC Global Business Unit: GBU coming from the master data of the cost center
2. Actual - Destination: Total costs posted in the cost center
3. P&L Paid by CS: The part of the cost center allocated to the GBU selected in the prompt

BFC Global Business Unit	Responsible Cost Center	Fixed cost Group 2	Actual - Destination	P&L Paid by CS	
NOVOCARE	7418-6007	Country Event	LABOUR	674 456 USD	141 636 USD
NOVOCARE	7418-6007	Country Event	PURCHASES, SERVICES	400 455 USD	97 460 USD
NOVOCARE	7418-6007	Country Event	Travel expenses		

Allocation by group of activities

In some cases the allocation of cost center is done at the **group of activities** level. In this case it is possible to select the group of activities you want to detail in the prompt.

For instance 6% of the cost center 7418-6007 is allocated to the group of activities TSDPH and 11% to the group of activities TSADT.

1. Enter the P&L GBU: TS for Technology Solutions
2. Enter the group of activities 1: TSDPH
3. Enter the group of activities 2: TSADT

Fiscal Year/Period (Selection Options, Optional) = 001.2019

P&L GBU: 1 TS

P&L BFC group of activities 1: 2 TSDPH

P&L BFC Group of activities 2: 3 TSADT

The report is displayed with:

1. P&L Paid by TS: The part of the cost center allocated to the GBU selected in the prompt (=TS)
2. P&L Paid by BU 1: The part of the cost center allocated the group of activities 1 (=TSDPH)
3. P&L Paid by BU 2: The part of the cost center allocated the group of activities 2 (=TSADT)

Responsible Cost Center	Fixed cost Group 2	Actual - Destination	P&L Paid by TS	P&L Paid by BU 1 (Restricted) - B.U. PHOSPHORUS SPECIALITE	P&L Paid by BU 2 (Restricted) - POLYMER ADDITIVES
7418-5001	Country Management	LABOUR	2 827 897 JPY	480 726 JPY	169 668 JPY
7418-5001	Country Management	PURCHASES, SERVICES	473 832 JPY	80 551 JPY	28 430 JPY
7418-5001	Country Management	Travel expenses	706 850 JPY	120 754 JPY	424 111 JPY
7418-5001	Country Management	COPA			27 263 JPY
7418-5001	Country Management	Sales	-2 232 651 JPY	-378 550 JPY	-133 959 JPY

Other Measures

In the workbook, a long list of Measures are available. However most of them are useless for the reporting but they can be used to understand the detail of the calculation done by BW.

Measures: Filter By Member

Individual Selection

Range Selection

Display

Show Selected

Member(Text)

- Select All
- Actual - Destination
- Actual - Destination Conso
- P&L allocation - Total
- P&L allocation - Total GBU TS
- P&L allocation-BFC Account Rest - GBU TS
- P&L allocation - BFC Account Restricted - BU 1 B.U. PHOSPHOR
- P&L allocation - BFC Account Restricted - BU 2 POLYMER ADDIT
- P&L allocation - BFC Account Restricted - BU 3 &V_GA3&
- P&L allocation - BFC Account Restricted - BU 4 &V_GA4&
- P&L allocation - BFC Account Restricted - BU 4 &V_GA5&
- P&L allocation-Oth BFC Account - GBU TS
- P&L %Paid by &VT_V_CPFCTR1_2_0017&
- P&L %Paid by &VT_V_CPFCTR1_2_0017& (Restricted)
- P&L %Paid by BU 1 (Restricted) - &V_GA1&

For instance, you can display the measure "P&L allocation - Total" to control the calculation done by BW.

In the example:

- The measure "P&L allocation - Total" (2) is the total of costs posted on the cost center reported on each raw.
- The measure "P&L allocation - Total GBU TS" (3) is the part of the cost center that was allocated to the P&L. It comes from the P&L in COPA.
- The part allocated the the GBU (3) divided by the total of the cost center (2) gives a ratio (5) that is used to calculate the measure "P&L Paid by TS (4)

Responsible Cost Center	Fixed cost Group 2	Actual - Destination	P&L allocation - Total	P&L allocation - Total GBU TS	P&L Paid by TS
7418-5001	Country Management	LABOUR	2 827 807 JPY	1 775 838,00 JPY	480 726 JPY
7418-5001	Country Management	PURCHASES, SERVICES	473 832 JPY	1 775 838,00 JPY	80 551 JPY
7418-5001	Country Management	Travel expenses	706 850 JPY	1 775 838,00 JPY	120 164 JPY
7418-5001	Country Management	COPA	1 775 838 JPY	301 892 JPY	301 892 JPY
7418-5001	Country Management	Sales	-2 221 JPY	1 775 838 JPY	-31 892 JPY

$$\textcircled{5} = \textcircled{3} / \textcircled{2} = 17 \%$$

Obviously it is not necessary to display the measure (3) & (4) in the final reporting but can be used to understand how the allocation to a GBU is done.