

BE - Variation of Stock Adjustment

Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: ww, country_accounting
- Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south_korea, thailand, singapore
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
 - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
 - Labels to be used: **ww**, **financial_accounting**, **central_fin_proc_compliance**
 - E.g. 2: France Operation in Financial Accounting:
 - Labels to be used: **country_accounting**, **france**, **financial_accounting**
(for country operations, the Domain is always country_accounting)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain: Country Accounting

Responsibility area: N/A

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Scope



Country Accounting

ERP



PF1

Frequency



Quarter

References

[0001 Variation SA Template](#)

[0005 Variation SA Template](#)

[0237 Variation SA Template](#)

1. Objective and Scope

1.1. Objective of this Operation

The purpose of this document is to explain how to check the variation in stock accounts (Balance sheet) compared to the consumptions in 6* accounts in the P&L for specific cases.

1.2. Scope

This procedure applies to all BE companies.

2. Definitions

See Finance Glossary:

- Add if necessary

3. Tasks description

3.1. Responsibilities

Responsibilities of Finance Operations:

- Check the variation of stock at D+6 in a monthly basis for all Belgium companies;
- Post the correspondent adjustment, in the last day of the closed period, to correct the variation of stocks on a monthly basis;
- Check if the variation of stock was corrected after the posting.

Responsibilities of Local Finance:

- Check if the adjustment posting done has been performed correctly.

3.2. I run the report S_ALR_87012284

Go to report S_ALR_87012284 and choose the variant below by clicking in 

Company	Variant
1	0001_STOCK CTR
5	0005_STOCK CTR
237	0237_STOCK CTR
5978	5978_STOCK CTR
5985	5985_STOCK CTR



Remark

Only for cy 0001 the variant is: **REAL STOCK BE**

In the report, fill as the example below for, choose your company code and execute 

Further selections		Special evaluations	Output control
Financial statement version	ZBEF	Language	FR
Reporting year	2020		
Reporting periods	1	to	4
Comparison year	2019		
Comparison periods	1	to	16
Plan Version			

List output

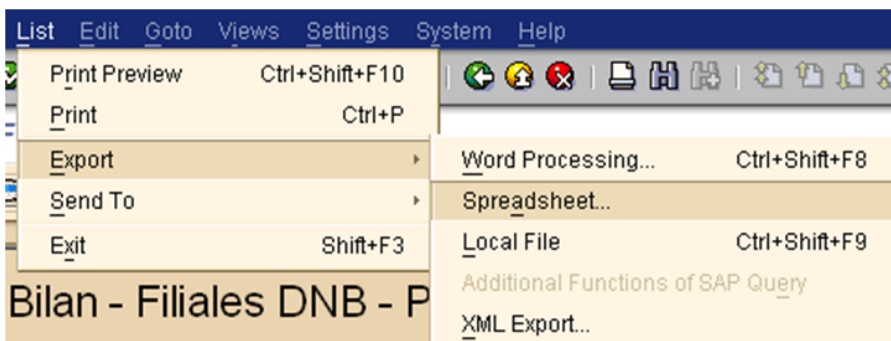
☐ Classical list
☒ ALV grid control
☐ ALV Tree Control
☐ As structured balance list

Layout 1SAP

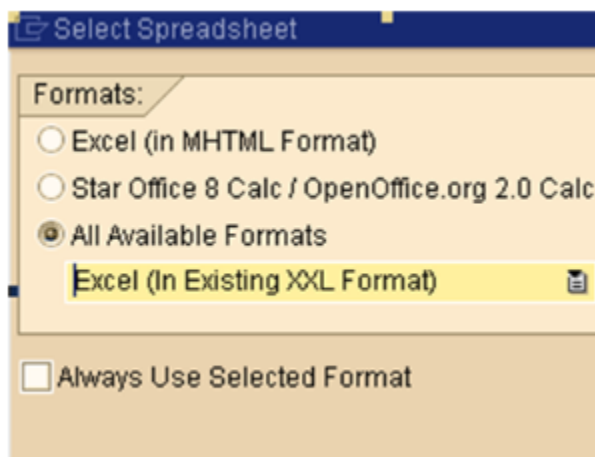
Layout 1SAP

Extract the outcome to Excel:

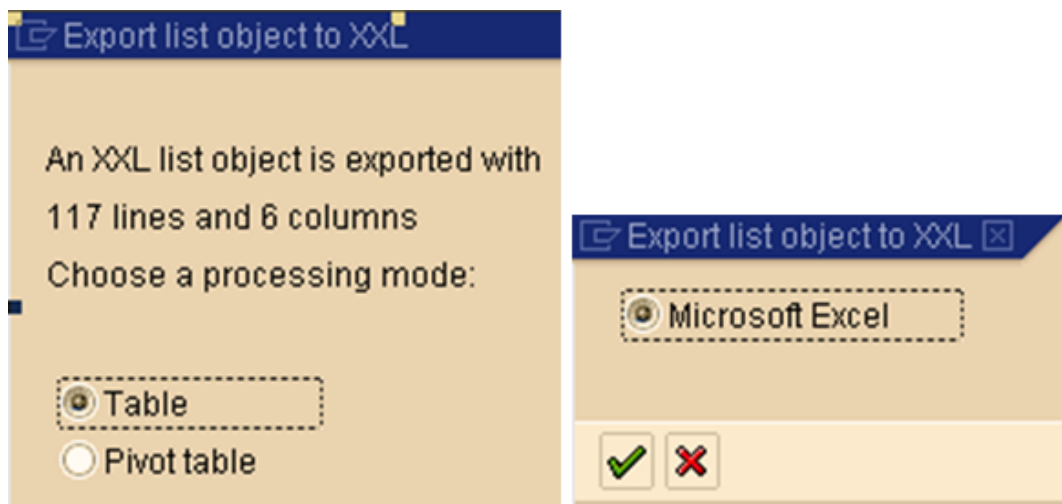
- Export - Spreadsheet



1) Select - Excel (In Existing XXL Format)



2) Select - Table



3.3. I check the absolute difference

Task performed in quarter basis, Timing defined in closure after receiving the last invoicing.

- Stage 1

We should check the absolute difference between the value that is accumulated until the month that we are analyzing and the total amount of the stock in beginning of the year (that is the amount in stock in the end of the previous year) as the example for month 06 2008:

Look for the account **2010010000 Produits finis achetés-val acq MM**

		200806	200712	
Text for B/S P&L item	Pct.Diff.	Total report.per	Total of comp. pe	Absolute difference
2010010000 Produits finis achetés-val acq MM	0,0	1.518,00	1.518,00	(
4. Marchandises 34	0,0	1.518,00	1.518,00	(
A. Stocks 30/36	17,3	5.338.664,85	4.552.151,46	786.51:

The value marked in red should be compared with the following 6* accounts from P&L by doing the sum as demonstrated:

200806

6092100000 Produits finis achetés-contrep achats	100,0	
2. Variation des stocks 609	22,0	-2.159.51
B. Var en-cours fabric, PF et cdes		
6094000001 Variation ETC	31,0	-119.22
6096010000 Produits finis fabriqués-sorties pr vente	55,5-	12.270.92
6096020000 Produits finis fabriqués-consom internes	47,8-	10.499.56
6096020002 Produits finis fabriqués-régularisation CCY,ss nc	35,7	-1.37
6096200001 Produits finis fabriqués-inv phys boni	98,8	-31
6096200002 Produits finis fabriqués-inv phys mali	100,0-	
6096300000 Produits finis fabriqués-réévaluation	100,0	3
6096310001 Produits finis fabriqués-ajust PAP,ss nc (ML)	21,0-	1.495.00
6096400000 Produits finis fabriqués-production	47,6	-20.855.11
6096410000 Produits finis fabriqués-écart coûts production	56,0	-2.046.22
B. Var en-cours fabric, PF et cdes 71	29,2-	1.243.26

+ B: Var en-cours fabric, PF et cdes 71 +1.243.265,18

- 609400001 Variation ETC	-(119.227,88)
+ 2.Variation des stocks	+(-2.159.515,82)
+ 6310000000 Stocks-réd val	+ 0
Total Amount	-797.022,76

Now we should compare the **Absolute difference in Stocks** with the **Total Amount** :

$$786.513,39 + (-797.022,76) = - 10.509,37$$

This means that we have to do a posting to adjust the variation of stocks in 6* accounts according to the total variation in stock accounts (balance sheet).

Before doing this adjustment, check if the last invoicing has run for all the Belgium companies in the quarter and if there are no pending movements with the concerned company.

This check is automatically done in the template file attached.

• Stage 2

Perform the following operations in posting file attached.

Copy the Excel extraction and paste it in sheet "Report".

In sheet "Calculations" insert the report date on cell F3 with format DDMMYYYY (the last day of the closed month will be the posting date. Fill in the yellow field with the concerned company code in cell F10.

Save it and upload it through transaction ZZP_POSTING_FILE.

Important Remark

When a company has a balance in accounts 6310000000 and 6311000000, this amount should be accounted as well for the calculation of the adjustment:

A. Approvisionnements et marchandises	60	114,9-	-51.634.056,
.....			0,
E. Rdv s/stocks, cdes, cr. commerc.			0,
1. Sur stocks et cdes en cours, actées			0,
6310000000 6310000000 Stocks-réd val		91,0	-546.446,

Attach the excel file extracted in report **S_ALR_87012284** justifying the calculations made to the document posted.

3.4. I perform the ETC check

This check is done for company 0001.

We should check the **absolute variation** between the value that is accumulated until the month that we are analyzing and the total amount of ETC in the beginning of the year as the example below for month 06 2008.

Calculation of Stock Adjustment:

BILAN ACTIF	20/58	1242,25
RESULTATS de l' exercice	70/67 - 67/70	-3194162,57
<i>Adjustment to be performed</i> èèèèè		-3.192.920,32

Use Variant:

REAL STOCK BE

Report Date:
31122015

↑
 Change date According to The
 posting Period

Company Code
0001

↑
 Insert the company Code

Look for the cell with the account **B. Commandes en cours 37 :**

2170000000-Commandes en cours d'exécution

2140000000-Stock ETC

2160000000-Acomptes verses s/achats sur stocks

			200806	200712	
Account	Text for B/S P&L item	Pct.Diff.	Total report. per.	Total of comp. per.	Absolute difference
2170000000	2170000000 Commandes en cours d'exécution	56,5-	7.825,69	17.978,88	-10.153,19
	B. Commandes en cours d'exécution 37	34,0	406.806,99	303.537,23	103.269,76

	B. Var en-cours fabric, PF et cdes	0,00	0,00
6094000001	6094000001 Variation ETC	31,0	-119.227,88
6096010000	6096010000 Produits finis fabriqués-sorties pr vente	55,5-	12.270.926,48
6096020000	6096020000 Produits finis fabriqués-consom internes	47,8-	10.499.569,31
6096020002	6096020002 Produits finis fabriqués-régularisation CCY,ss nc	35,7	-1.379,63
6096200001	6096200001 Produits finis fabriqués-inv phys boni	98,8	-316,36
6096200002	6096200002 Produits finis fabriqués-inv phys mali	100,0-	0,00
6096300000	6096300000 Produits finis fabriqués-réévaluation	100,0	34,83
6096310001	6096310001 Produits finis fabriqués-ajust PAP,ss nc (ML)	21,0-	1.495.002,19
6096400000	6096400000 Produits finis fabriqués-production	47,6	-20.855.118,33
6096410000	6096410000 Produits finis fabriqués-écart coûts production	56,0	-2.046.225,43
	B. Var en-cours fabric, PF et cdes 71	29,2-	1.243.265,18
			0,00
	D. Autres produits d'exploitat.		0,00
7446400001	7446400001 Acomptes sur ventes ETC	232,5	15.958,12

The value marked in **red** should be compared with the following 6* account and 7* account from P&L by doing the sum as demonstrated.

+ 609400001 Variation ETC	+(-119.227,88)
+ 7446400001 Acomptes sur ventes ETC	+ 15.958,17

Total Amount - 103.269,76

Now we should compare the two values of the Absolute Difference and Total Amount

$$103.269,76 + (-103.269,76) = 0$$

In this case the check is ok and there is no posting to do.

This check is automatically done in the Link file attached.



Normally this check should be ok, if not please contact Olivier Gaspar for company 0001.

3.5. I perform the final check

After the posting we should check again as in the previous steps the report [S_ALR_87012284](#).

This check can be done manually as described before or it can be done with the support of the excel file as described in page 7.

In sheet "Calculations" the adjustment posting should be equal to:

A	B	C	D
Calculation of Stock Adjustment:			Report Date:
A. Stocks 30/36	150.415,54		31082010
6094000001 Variation ETC	11.801,05		
B. Var en-cours fabric, PF et cdes 71	3.470.706,54		
2. Variation des stocks 609	-3.609.321,03		
6310000000 Stocks-réd val	0,00		
Adjustment to be performed →→→→→	0,00		
ETC Check:			
B. Commandes en cours d'exécution 37	-11.801,05		
6094000001 Variation ETC	11.801,05		
7446400001 Acomptes sur ventes ETC	0,00		
Total amount must equal 0 →→→→→	0,00		



Contacts

Company	Local contact
1	Olivier Gaspar
5	Jean-Francois Mies
237	Nathalie Meskens
5978	Nathalie Meskens
5985	Andreea Condei

End of document.