

KSB1 - Analysis of CCtr *843*

INFO

With the implementation of SPS it was created 1 technical CC *843*, which will receive amounts during all month (at each movement done in the material), registered with the price of the respective material.

At the end of the month, with ML and Integrated Margin, the material price is updated and this is also posted in the same CC *843*.

This means that this CC will collect all the price differences of each material, and that it should be balanced after running the Material Ledger and Internal Margin, and should remain only with a small amount, that will then be allocated to value field D43 with a cycle.

STEP 1

Go to KSB1, select your cost center(s) and the layout "/SPS VAR" (this layout is excluding some items which should not be considered as a ML variance, for example subcontracting POs)

Update the number of lines to the maximum 999999999

Execute

Display Actual Cost Line Items for Cost Centers : Initial Screen

Cost Center: B718400843 to []

Cost Center Group: []

Cost Element: [] to []

Cost Element Group: []

Posting Date: 01.07.2019 to 31.07.2019

Layout: /SPS VAR 35-Intern... **More Settings**

Select Further Settings

☐ Variant fields only

☒ Output in ALV grid

Maximum No. of Hits: 999999999

Accounts excluded automatically in this layout:

6122000100	External activity
6090021100	Main raw materials-internal issues
6090021200	Other raw materials-internal issues
6090021300	Combustible and energy-internal issues
6090021302	Solid fuel-internal issues
6090021303	Light fuel oil-internal issues
6090021304	Heavy fuel oil-internal issues
6090021400	Semi-finished goods-internal issues
6090021500	Utilities-internal issues
6091021000	Gen & techn items excl packag-int issue
6091021100	Packaging-internal issues
6091021200	Spare parts-internal issues
6092021010	Finished goods purchased-internal issue
6096021000	Finished goods manufact-internal issues
6097021000	Wastes and trashes-internal issues

STEP 2

Identify the materials with an unbalanced amount

Display Actual Cost Line Items for Cost Centers

Document: 40 Master Record

Layout: /SPS VAR RRS variance analysis

Cost Center: 8718400843

Report currency: *

Object: Currency

Doc	Bank	Cost Center	CO object name	Part	Material	Material Description	Cost Elem.	Client name	Is	Value in Obj. Cury (CkC)
SPR		8718400843	COPA D43 5991 -div49	199112	TECHNOFLON N 45C *CZ CS					0.00 CHF
			COPA D43 5991 -div49	199111	TECHNOFLON N 25C *CZ CS					0.00 CHF
			COPA D43 5991 -div49	199107	TECHNOFLON FOR SUPC *CZ					0.00 CHF
			COPA D43 5991 -div49	199104	TECHNOFLON FOR 5.31C *CZ					98,061.77 CHF
			COPA D43 5991 -div49	199095	TECHNOFLON FOR 60R0 *CZ					0.00 CHF
			COPA D43 5991 -div49	199091	TECHNOFLON N 935 *CZ Ca					0.00 CHF

STEP 3

Material balanced with Internal Margin Program

As mentioned on the beginning of the procedure, the Cost Centers *843* should be balanced with the run of Material Ledger and/or Internal Margin.

When the CC is balanced with ML, it's easy to analyze, as all documents have the material code, so we can make a sub-total by the material. Anyway, it's important to know that the Internal Margin posts the documents in the CC without the material code, making more difficult to identify these situations. **So, how to identify these materials?**

All documents posted via the Internal Margin program are using a KB* document with Document Header Text referring "MKPF" and then a MM doc nr.

As these documents are posted without material code, they can easily be identified in KSB1 by checking these 2 characteristics mentioned (material number and document header text). By rule, before running the cycle D43, the only documents without material code should come from the Int.Margin program (it's technically possible to have other manual documents without material code, but it is not correct, and they will not be read by the cycle). Anyway, it can be confirmed.

Situation 1 - Easy to identify the respective materials:

In the situation below we can easily see that the Int.Margin program is considering the 3 materials below, as their total is 0. In this case, despite the CC be balanced for these materials, it's just because technically the Int.Margin doesn't add the material code, because it's everything OK.

Cost Center	Cost Element	Cost element name	D/C	Val in rep. cur. RCur	Material	PhCC	Partner object	Document Header Text
6084300047	6098020000	FC ADJUSTM COGS COPA C		47,27 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		50,23 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		34,40 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
6084300047	6098020000	FC ADJUSTM COGS COPA C		50,06 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		53,39 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		36,79 EUR		0270	Profit. analysis/7301MS	MKPF/4936869347
				66,11 EUR				
				0,01 EUR	16151			
				0,01 EUR	23701			
				46,09 EUR	23704			
				0,00 EUR				

Situation 2 - Total of Internal Margin is not balancing the materials:

However,we might have situations where the total material is not balanced with the Int.Margin, and a delta remain - In the example below, we can see that the Int.Margin program is considering some of the materials below, but a part of the total amount is not balanced (as we remain with a final delta of 150€, which we can't easily identify to which material it refers).

Cost Center	Cost Element	Cost element name	D/C	Val in rep. cur. RCur	Material	PhCC	Partner object	Document Header Text
6084300047	6098020000	FC ADJUSTM COGS COPA C		1,60 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		391,61 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		142,85 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098020000	FC ADJUSTM COGS COPA C		1,94 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		475,11 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		173,31 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098020000	FC ADJUSTM COGS COPA C		1,20 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		294,39 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		107,40 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098020000	FC ADJUSTM COGS COPA C		1,28 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		313,99 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		114,55 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098020000	FC ADJUSTM COGS COPA C		9,56 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098010000	VC ADJUSTM COGS COPA C		28,58 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
6084300047	6098030000	DEPR ADJUS COGS COPA C		55,94 EUR		0270	Profit. analysis/7470RD	MKPF/4936869347
				15,443,92 EUR				
				0,04 EUR	31809			
				2,010,37 EUR	31807			
				0,01 EUR	32044			
				17,459,66 EUR	41517			
				0,01 EUR	40747			
				0,01 EUR	47701			
				1,06 EUR	105712			
				0,10 EUR	105720			
				0,01 EUR	180114			
				0,27 EUR	182578			
				0,01 EUR	117949			
				115,63 EUR	2013070			
				0,08 EUR	2013071			
				0,01 EUR	20137873			
				0,01 EUR	20138025			
				0,01 EUR	20140022			
				0,01 EUR	20140023			
				0,01 EUR	20180627			
				150,06 EUR				

In case we have a big delta and we really need to know the respective materials, the only way is to enter in the MM documents and check it manually.

Example:

- In KSB1 we can retrieve the MM document number, in the field of the Document Header Text.

Display Actual Cost Line Items for Cost Centers								
Document		Master Record						
Layout	CC_BUSTRANS	Business transaction wise report						Active
Cost Center	XRB4300047	COPR D43 0270 -dlv47						
Report currency	EUR	Euro						
Posting Date	Cost Element	Cost element name	D/C	Val in rep. cur.	DocumentNo	Document Header Text		
31.10.2020	6098020000	FC ADJUSTM COGS COPA C		1,60	202036178	MKPF/4936869347		
31.10.2020	6098010000	VC ADJUSTM COGS COPA C		391,61		MKPF/4936869347		
31.10.2020	6098030000	DEPR ADJUS COGS COPA C		142,85		MKPF/4936869347		
				536,06	202036178			
31.10.2020	6098020000	FC ADJUSTM COGS COPA C		1,94	202036179	MKPF/49368693725		
31.10.2020	6098010000	VC ADJUSTM COGS COPA C		475,11		MKPF/49368693725		
31.10.2020	6098030000	DEPR ADJUS COGS COPA C		173,31		MKPF/49368693725		
				650,36	202036179			
31.10.2020	6098020000	FC ADJUSTM COGS COPA C		1,20	202036180	MKPF/49368693721		

- We can go to MB03 and insert this document number:

Display Material Document 4936869347 Overview

Posting Date: 02.10.2020 Mat. Slip: 0072589592 Name: ITSIMBA2

Item	Quantity	EO	Material	Plant	SLoc	Batch	Re	MvT	S
1	19.980,000	KG	31867	ROAB	MGPF	ROAOCT20			
BIR TEC 0/50									
2	19.980,000	KG	31867	MSCB				641	
BIR TEC 0/50									

In this situation, this amount 536,06€ is linked to the material 31867_ROAB, meaning it should be summed with the amount already present for this material in KSB1. So, after the analysis, we can see that this material has a final delta of 1.483,31€ (-2.019,37 + 536,06):

Display Actual Cost Line Items for Cost Centers

Layout: CC_COSTTRANS Business transaction view report Active

Cost Center: XRB4300047 COB: D43 0270 -dlv47

Report currency: EUR

Bus. Transac.	Material	Plant	Cost Center	CD object name	Cost Element/Cost element name	D/C	Value	Value in EUR	Document No.
COB1	31867	ROAB	0270	XRB4300047	6096311000 FG manu-adjust PAP	C	2.019,37	2.019,37	58239514
							2.019,37	2.019,37	

STEP 4

Analyze the reason for the unbalanced amount - usually after running the last step of ML + IM, all materials should be 0

All materials with amounts higher than the threshold agreed (see below) should be analyzed before running the cycle to COPA:

- KLE: Threshold by product 5.000 € (to be converted accordingly for the non-EUR companies), with a maximum of 50.000 € by company code.
- Non KLE: Threshold by product 1.000 € (to be converted accordingly for the non-EUR companies), with a maximum of 25.000 € by company code.

For each situation, after analyzing the origin of the deltas, it's important to understand if there is any issue or not.

For the situations where we find issues (example: material master data is incorrectly set with S2 and should be S3, allowing the run of ML) the correct way would be to reverse and re-run the IM / ML - final validation to be provided by the controller, depending on the closure status + amount at stake.

If the material is showing a difference, but there is no real issue (example: materials with S2) we can continue with the process and, if needed, provide the justification to the controller, for his/her awareness that this amount will be allocated to D43.

Situation 1 - Material is S2:

The Material Ledger will roll-up the variances only for materials with the following master data (to be checked in MM03, tab "Accounting 1"):

- Price Control = S (Standard)
- Price Determination = 3 (Single/Multi Level)

Meaning that all the variance captured in a material with S + 2 will not be settled by CKMLCP, and the variance will residue in 843 cost center, subsequently assessed to COPA via cycle.

Material Price Analysis

Material: 199104 TECONFLON FOR S3IC *CZ

Plant: CZS SSP/ON /CHANGSHU SXIS

Valuation Type: PRODUCED

Period/Year: 9 2017 Period Status

Cur./Valuation: 10 Company code currency

View: PS Price Determination Structure

Category	Quantity	Unit	Price	Currency	ActualVal.	Valuation	S-L diff.	M-L diff.	Diff.	Price diff.	Exch. diff.
Beginning Inventory	20.000	KG	0.00	CNY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Price Changes	0.000	KG	0.00	CNY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	1.100.000	KG	89.146.61	CNY	98.061.27	0.00	98.061.27	0.00	98.061.27	98.061.27	0.00
Stock transfer	1.100.000	KG	89.146.61	CNY	98.061.27	0.00	98.061.27	0.00	98.061.27	98.061.27	0.00
Cumulative Inventory	1.120.000	KG	87.594.71	CNY	98.061.27	0.00	98.061.27	0.00	98.061.27	98.061.27	0.00
Consumption	0.000	KG	0.00	CNY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Inventory	1.120.000	KG	0.00	CNY	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Everytime we have a difference because of this, it's important to understand if the material is correctly classified or not. How? Checking the rules for each material [here](#) and, in case of doubts, contacting SU-MAC Team.

Situation 2 - Not Allocated:

Consumption for Movement 309 was not revaluated. The S-L / M-L variance in Cumulative Inventory which should belong to the moved stock now was put away as Not Allocated, due to targeting material with S + 2 .

Situation 3 - Not Distributed (Zero GR from PP Order)

Variance was generated by the PP order settlement, but the produced qty is zero and no any stock at CKMLCP closing, so ML is not able to distribute that variance. (company 4290).

Material Price Analysis

Costing Cockpit Set Costing Run

Material: 0543 50 TRACHFELD "GRM 530L2 276 P2950

Plant: 0001 50 TRACHFELD "GRM 530L2 276 P2950

Valuation Type: PRODUCED

Period/Year: 2017 Period Status: Closing Entry Completed

Cur./Valuation: 10 Company code currency 0 USD

View: PS Price Determination Structure

Prices and Inventory Values

Category	Quantity	Unit	Price	Currency	ActualVal	Prelnrval	S4 diff	Multi. diff	Price diff	Extr. diff	Diff
Beginning Inventory	0.000	LB	0.00	USD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	0.000	LB	0.00	USD	590.11	0.00	590.11	0.00	590.11	590.11	0.00
Production	0.000	LB	0.00	USD	590.11	0.00	590.11	0.00	590.11	590.11	0.00
Transfer-0001	0.000	LB	0.00	USD	590.11	0.00	590.11	0.00	590.11	590.11	0.00
Not Distributed	0.000	LB	0.00	USD	590.11	0.00	590.11	0.00	590.11	590.11	0.00
Consumption	0.000	LB	0.00	USD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Inventory	0.000	LB	156.51	USD	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Situation 4 - Not Distributed (Negative Open Stock):

This is happening because the beginning inventory is smaller than receipts quantity for this month in this material. Consequently this difference can't be fully distributed by the system.

Material: 23561 Flumspare, acid grade "DV"

Plant: BWL SFLU-DE /BAD WIMPFEN

Valuation Type: Sales Order Stock/Project Stock

Period/Year: 6 2018 Period Status: Closing Entry Completed

Cur./Valuation: Company code currency EUR

View: Price Determination Structure

Prices and Inventory Values

Category	Quantity	Unit	Price	Currency	ActualVal	Prelnrval	S4 diff	Multi. diff	Price diff	Extr. diff	Diff
Beginning Inventory	3.000	586,000 KG	311,26	EUR	937.082,77	801.478,21	135.604,56	0,00	135.604,56	165,85	135.604,56
Receipts	6.061	492,000 KG	386,30	EUR	2.341.811,62	1.613.662,76	728.148,86	0,00	728.148,86	2.636,50	728.148,86
Not Distributed	0.000	KG	0.00	EUR	248.005,04	0.00	248.005,04	0,00	247.121,28	-873,66	248.005,04
Cumulative Inventory	9.071	990,000 KG	386,78	EUR	3.526.989,48	2.415.140,97	1.111.848,51	0,00	1.113.340,58	1.497,67	1.111.848,51
Consumption	2.223	366,000 KG	388,78	EUR	875.664,29	599.737,09	276.146,30	0,00	276.478,07	371,77	276.146,30
Ending Inventory	6.858	127,000 KG	388,78	EUR	2.651.125,19	1.815.387,98	835.737,21	0,00	836.862,51	1.125,39	835.737,21

How to calculate the amount not distributed?

Go to transaction CKMVFM and fill the company code + material + plant + period

Value Flow Monitor

Company Code: 4060

Material: 23561 to

Plant: BWL to

Valuation Type: to

Extended Selection

Selection By

Period

Period: 6

Year: 2018

Costing Run

Display Materials

All ☐

With Not Distributed/Included Differences ☒

Outcome of the transaction:

Detail View: Not Distributed Price Differences

Material: 23561 Fluoropoly acid grade "DIV"
 Plant: BWF SFLU-GE /BAD WIMPFEN
 Crpy type/val: Company code currency: EUR

Calculation

Cum quant.: Qty sub. adjust Unit & Distrib.: P/D Sub-Adj ERD-adjust: Not distr. Crpy loan
 9.071.993,000 14.383.736,000 KG 63,00 247.121,38 973,66 248.095,04 EUR



Relevant Documents

Category	Document No	Item	Year	Qty sub. adjustments	Unit	Sub-adj. price diff.	Sub-adj. ExRateDiff. Crpy
Receipts	1039960226	1	2018	2.248.646,000	KG	27.596,85	0,00 EUR
	1039960355		2018			10.409,31	0,00 EUR
	1039975178		2018			0,00	498,86 EUR
	1039980941		2018	2.826.354,000	KG	766.034,60	3.650,93 EUR
	1040017146		2018	1.427.934,000		0,00	0,00 EUR
	1040018851		2018			5.633,47	0,00 EUR
	1040019020		2018			6.754,50	0,00 EUR
	1040011336		2018			36.310,95	0,00 EUR
	1040053978		2018			29,95	515,49 EUR
	1040073445		2018	2.461.258,000	KG	2.302,64	0,00 EUR
		2	2018	1.698.213,000	KG	2.302,63	0,00 EUR
	1040082077	1	2018	480.512,000	KG		
	1040092886		2018	1.076.854,000	KG	0,17	0,00 EUR
	1040127036		2018			5.120,37	0,00 EUR
	1040150477		2018	481.705,000	KG		
	1040176041		2018	1.632.200,000	KG	0,11	0,00 EUR
				14.383.736,000	KG	669.183,12	2.636,58 EUR

Technical Calculation:

$$= 669.183,12 * (9.071.993 / 14.383.736) = 422.061,74$$

$$= 669.183,12 - 422.061,74 = 247.121,38$$

$$= 247.121,38 + 973,66 = 248.095,04 \rightarrow \text{Balance of material 23561-BWF allocated to D43}$$