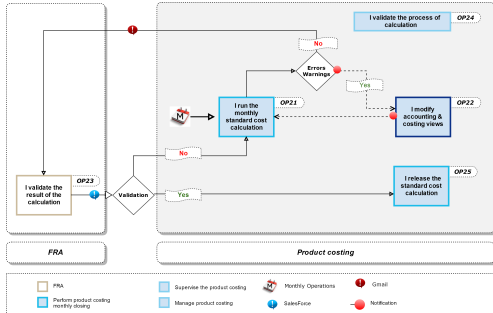


# I validate the result of the calculation

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

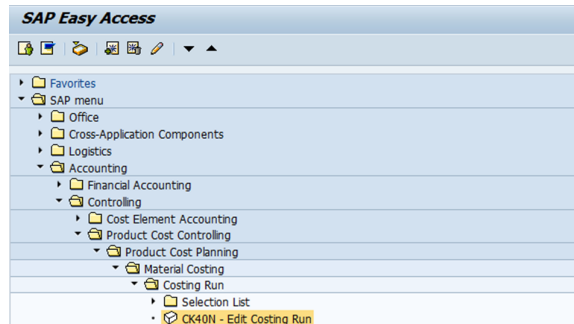
I am informed that the CK40N was run and I can perform the analysis

### STEP 1

Start the transaction using the menu path or transaction code **CK40N**

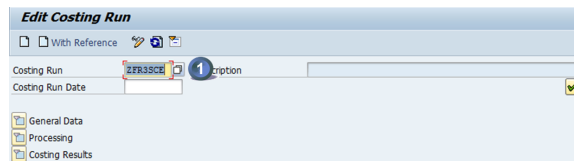
Double-click

**CK40N - Edit Costing Run**



### STEP 2

1. enter the costing run of the month and **Enter**



### STEP 3

1. **Expand**

## Edit Costing Run

| Costing Run      | RHOP1004   | Description | CCR RHODIA OPERATION AVRIL 2010 |
|------------------|------------|-------------|---------------------------------|
| Costing Run Date | 31.03.2010 |             |                                 |

| Flow Step         | Authorization | Parameter | Execute | Log | Status | Materials | Errs | Still Op... |
|-------------------|---------------|-----------|---------|-----|--------|-----------|------|-------------|
| Selection         |               |           |         |     | ▲      | 7438      | 0    |             |
| Struct. Explosion |               |           |         |     | ▲      | 7438      | 0    |             |
| Costing           |               |           |         |     | ▲      | 7438      | 0    | 0           |
| Analysis          |               |           |         |     | ▲      | 7438      | 0    | 0           |
| Marking           |               |           |         |     | ▲      | 7438      | 0    | 0           |
| Release           |               |           |         |     | ▲      | 7438      | 0    | 0           |

### STEP 4




**i** 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

| Flow Step         | Authorization | Parameter | Execute | Log | Status | Materials | Errs | Still Open |
|-------------------|---------------|-----------|---------|-----|--------|-----------|------|------------|
| Selection         |               |           |         |     | ●      | 1726      | 26   |            |
| Struct. Explosion |               |           |         |     | ▲      | 1726      | 26   |            |
| Costing           |               |           |         |     | ▲      | 1700      | 0    | 0          |
| Analysis          |               |           |         |     | ▲      |           |      |            |
| Marking           |               |           |         |     | ▲      |           |      |            |
| Release           |               |           |         |     | ▲      |           |      |            |

### STEP 2

WP1 + PF1




Click on  to have the list of messages

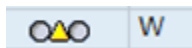
| Costing Run: Selection - Log |            |
|------------------------------|------------|
| Message log created on       | 26.12.2011 |
| Number of Messages Collected |            |
| Information Messages         | 1          |
| Warning Messages             | 72         |
| Error Messages               | 26         |
| Termination Messages         | 0          |
| Total                        | 99         |


### 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

**Costing Run: Selection - Log**

Log created on 26.12.2011

| Excep... | M... | M... | Plant | Material | Σ | A... | Message Text   |
|----------|------|------|-------|----------|---|------|--|
|          | W    | 128  | 7811  | 32787    | 1 | CK   | Material 32787 in plant 7811 has no accounting data          |
|          | W    |      |       | 77069    | 1 | CK   | Material 77069 in plant 7811 has no accounting data          |
|          | W    |      |       | 115117   | 1 | CK   | Material 115117 in plant 7811 has no accounting data         |
|          | W    |      | 7818  | 49739    | 1 | CK   | Material 49739 in plant 7818 has no accounting data          |
|          | W    |      | 7819  | 110142   | 1 | CK   | Material 110142 in plant 7819 has no accounting data         |
|          | I    | 172  | 7787  | 1615996  | 1 | CK   | Material 1615996 in plant 7787: No cost est. exists -> ra... |
|          | E    | 310  | 7714  | 68858    | 1 | CK   | Material 68858 is marked for deletion                        |
|          | E    |      |       | 19398    | 1 | CK   | Material 19398 is marked for deletion                        |
|          | E    |      |       | 40928    | 1 | CK   | Material 40928 is marked for deletion                        |
|          | E    |      |       | 50775    | 1 | CK   | Material 50775 is marked for deletion                        |
|          | E    |      |       | 66785    | 1 | CK   | Material 66785 is marked for deletion                        |
|          | E    |      |       | 101132   | 1 | CK   | Material 101132 is marked for deletion                       |
|          | E    |      |       | 101628   | 1 | CK   | Material 101628 is marked for deletion                       |
|          | E    |      | 7779  | 66785    | 1 | CK   | Material 66785 is marked for deletion                        |

STEP 4

WP1 + PF1

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

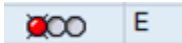
Performance Assistant

**Material 68858 is marked for deletion**

Message no. CK310

**Diagnosis**

Material 68858 was flagged for deletion internally. To delete this deletion flag, you have to change the indicator in the material master record.  
[Change material master record](#)



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

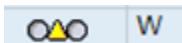
CK468 - No price could be determined for subcontracting

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.

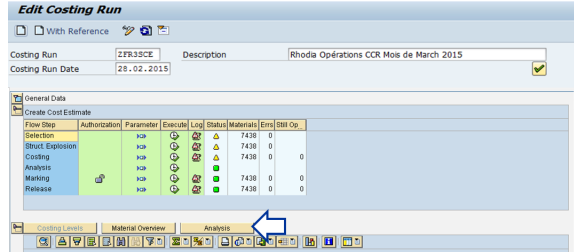
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

**STEP 5**

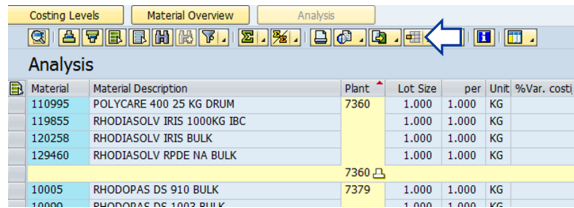
When errors are corrected and warning messages checked, costing analysis can begin. Click on

**Analysis**



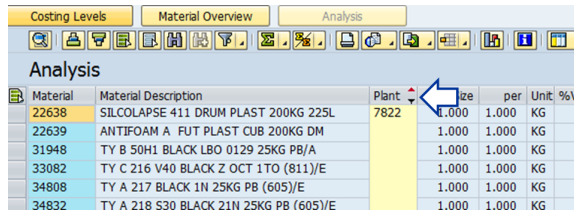
**STEP 6**

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



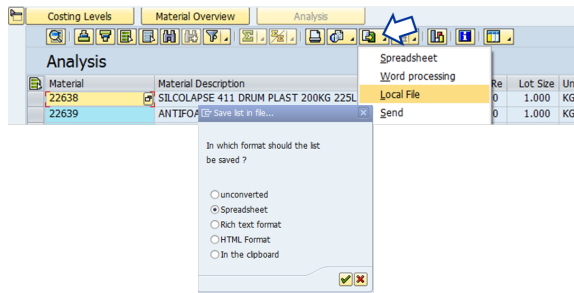
**STEP 7**

Filter the plant you are responsible for



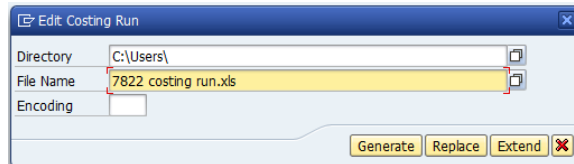
**STEP 8**

Save in excel : local file => spreadsheet



**STEP 9**

Enter the directory & the file name and generate the file



**STEP 10**

**i** 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

Unit variation (%)  
 $(b-a) / a$

Reval  
 $(b-a) \times I$

Inventory  
 $I$

Costing M  
 $a$

Costing M+1  
 $b$

Costing variation  
 $b - a$

| Material | Material description                     | Plant | Lot Size | per   | BU | %Var costing/M | Anticip reval | TotalStock | Val. Mat/M | Costing Re | Var costing/M |
|----------|--|-------|----------|-------|----|----------------|---------------|------------|------------|------------|---------------|
| 60444    | TY A 220F NOIR 21N 25KG SP (605)E        | 7822  | 1.000    | 1.000 | KG | 18,23          | 0             | 1.990,48   | 2.353,03   | 362,55     |               |
| 60447    | TY A 220F NOIR 21N XXXX                  | 7822  | 1.000    | 1.000 | KG | -0,99          | 0             | 1.941,18   | 1.922,04   | -19,14     |               |
| 60541    | MM 848 C RIVET SAC 25 KG                 | 7822  | 1.000    | 1.000 | KG | -2,83          | -38,34        | 167        | 7.685,66   | 7.468,01   | -217,65       |
| 60701    | TY A 220F 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         |
| 60838    | MM 860 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   | 0             |
| 61079    | TY SX 16 BL NATUREL OCT TPO CP8 (811)E   | 7822  | 1.000    | 1.000 | KG |                |               | 9.101,40   | 2.608,26   | 2.608,26   | 0             |
| 61118    | CARPOLACTAME 60%VAC                      | 7822  | 1.000    | 1.000 | KG |                |               | 14.693,20  | 795,75     | 795,75     | 0             |
| 64151    | MM 8320 C CALICHE SAC 25 KG              | 7822  | 1.000    | 1.000 | KG | -33,88         | 31,68         | 0          | 5.157,50   | 3.422,12   | -1.735,38     |
| 64158    | MM 8380 C PRISON SAC 25 KG               | 7822  | 1.000    | 1.000 | KG | 10,78          | 21,69         | 61         | 4.826,89   | 5.346,46   | 519,57        |
| 64236    | 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    | OX.YDE.ZINC.QUALITE.NEIGE.36/55.25KG.SAC | 7822  | 1.000    | 1.000 | KG | 112,61         | 159,31        | 65,624     | 2.159,92   | 4.687,65   | 2.427,73      |

Validate the main variances in % & in value

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€

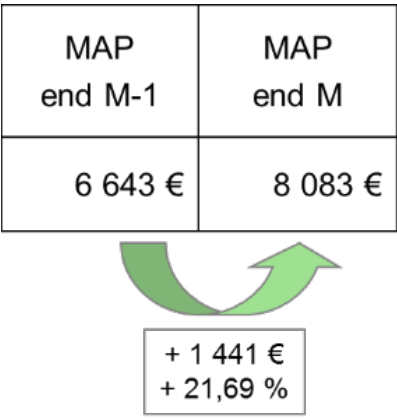
| Material | Material description                     | Plant | Lot Size | per   | BU | %Var costing/M | Anticip reval | TotalStock | Val. Mat/M | Costing Re | Var costing/M |
|----------|--|-------|----------|-------|----|----------------|---------------|------------|------------|------------|---------------|
| 60444    | TY A 220F NOIR 21N 25KG SP (605)E        | 7822  | 1.000    | 1.000 | KG | 18,23          | > 10 %        | 0          | 1.990,48   | 2.353,03   | 362,55        |
| 60447    | TY A 220F NOIR 21N XXXX                  | 7822  | 1.000    | 1.000 | KG | -0,99          |               | 0          | 1.941,18   | 1.922,04   | -19,14        |
| 60541    | MM 848 C RIVET SAC 25 KG                 | 7822  | 1.000    | 1.000 | KG | -2,83          |               | 167        | 7.685,66   | 7.468,01   | -217,65       |
| 60701    | TY A 220F NATUREL 25KG SP (605)E         | 7822  | 1.000    | 1.000 | KG | -0,97          |               | 6.500      | 2.029,13   | 2.009,43   | -19,7         |
| 60838    | MM 860 C CANULE SAC 25 KG                | 7822  | 1.000    | 1.000 | KG | -3,54          |               | 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   | 0             |
| 61079    | TY SX 16 BL NATUREL OCT TPO CP8 (811)E   | 7822  | 1.000    | 1.000 | KG |                |               | 9.101,40   | 2.608,26   | 2.608,26   | 0             |
| 61118    | CARPOLACTAME 60%VAC                      | 7822  | 1.000    | 1.000 | KG |                |               | 14.693,20  | 795,75     | 795,75     | 0             |
| 64151    | MM 8320 C CALICHE SAC 25 KG              | 7822  | 1.000    | 1.000 | KG | -33,88         |               | 0          | 5.157,50   | 3.422,12   | -1.735,38     |
| 64158    | MM 8380 C PRISON SAC 25 KG               | 7822  | 1.000    | 1.000 | KG | 10,78          | > 10 %        | 61         | 4.826,89   | 5.346,46   | 519,57        |
| 64236    | 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    | OX.YDE.ZINC.QUALITE.NEIGE.36/55.25KG.SAC | 7822  | 1.000    | 1.000 | KG | 112,61         |               | 65,624     | 2.159,92   | 4.687,65   | 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

**Purchasing Documents for Material**

|                             |            |   |    |            |   |
|-----------------------------|------------|---|----|------------|---|
| Material                    | 64235      | 1 | to |            | + |
| Plant                       | 7822       |   | to |            | + |
| Purchasing organization     |            |   | to |            | + |
| Scope of list               | BEST       |   |    |            |   |
| Selection parameters        |            |   | to |            | + |
| Document type               |            |   | to |            | + |
| Purchasing group            |            |   | to |            | + |
| Item category               |            |   | to |            | + |
| Account assignment category |            |   | to |            | + |
| Delivery date               | 01.03.2010 | 2 | to | 31.03.2010 | + |

**STEP 3**

There is one purchase order to check.

=> Double-click on it

| PO      | Type                  | Vendor                               | Name            | PGp        | Order      | Date         |
|---------|-----------------------|--------------------------------------|-----------------|------------|------------|--------------|
| Item    | Material              | Short Text                           |                 | Mat. Group |            |              |
| D I A   | Plnt                  | SLoc                                 | Order Qty       | Un         | Net Price  | Curr. per Un |
| 4501142 | NB                    | 53552                                | IMCD FRANCE SAS | FKK        | 17.03.2010 |              |
| 0001    | 64235                 | BASE DE NIGROSINE/SOLVANT NOIR 7 FUT |                 | 0451       |            |              |
|         | 7822                  | FR59                                 | 80              | KG         | 16,55      | EUR 1 KG     |
|         | Still to be delivered |                                      | 0               | KG         | 0,00       | EUR 0,00 %   |
|         | Still to be invoiced  |                                      | 0               | KG         | 0,00       | EUR 0,00 %   |
| 00020   | 64235                 | BASE DE NIGROSINE/SOLVANT NOIR 7 FUT |                 | 0451       |            |              |
|         | 7822                  | FR59                                 | 20              | KG         | 16,55      | EUR 1 KG     |
|         | Still to be delivered |                                      | 0               | KG         | 0,00       | EUR 0,00 %   |
|         | Still to be invoiced  |                                      | 0               | KG         | 0,00       | EUR 0,00 %   |

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

**Standard PO 4501142662 Created by Chan-Moly OEUR**

Document Overview On | Print Preview | Messages | Personal Setting

Standard PO: 4501142662 | Vendor: 53552 IMCD FRANCE SAS | Doc. date: 17.03.2010

| Item | Material | Short Text              | PO Quantity | Deliv. Date | Net Price | Cur | Per | Mat. Group       |
|------|----------|-------------------------|-------------|-------------|-----------|-----|-----|------------------|
| 10   | 64235    | BASE DE NIGROSINE/SO... | 80 KG       | 23.03.2010  | 16,55 EUR | 1   |     | KG CHEM PROD_ZFR |
| 20   | 64235    | BASE DE NIGROSINE/SO... | 20 KG       | 06.04.2010  | 16,55 EUR | 1   |     | KG CHEM PROD_ZFR |

It corresponds to the price invoiced

= 1 324 € / 80 kg

= 16,55 € / kg

Item: [10] 64235, BASE DE NIGROSINE/SOLVANT

Material Data | Quantities/Weights | Delivery Schedule | Delivery | Invoice | Conditions | Purchase Order History

| Sh. Text                | MvT | Posting Date | Material Document | Item | Entry Date | Quantity | Time of Entry | Reference | Amount   | Crcy |
|-------------------------|-----|--------------|-------------------|------|------------|----------|---------------|-----------|----------|------|
| GR                      | 101 | 22.03.2010   | S007814821        | 1    | 22.03.2010 | 80       | 13:30:44      | 111558    | 1 324,00 | EUR  |
| Tr./Ev. Goods receipt   |     |              |                   |      |            | 80       |               |           | 1 324,00 | EUR  |
| IR-L                    |     | 25.03.2010   | S106826979        | 1    | 25.03.2010 | 80       | 10:24:22      | 111558    | 1 324,00 | EUR  |
| Tr./Ev. Invoice receipt |     |              |                   |      |            | 80       |               |           | 1 324,00 | EUR  |

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.



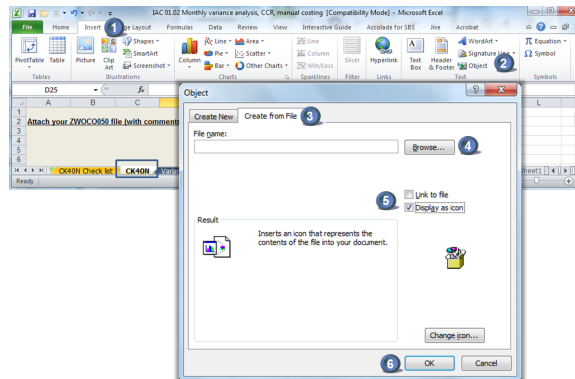
If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:

- 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**