

Dashboard

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Process Owner

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General Description

[Gives a global view of Actual Destination Fixed Costs using the Cost Element hierarchy or the Cost Center hierarchy](#)

- Actual Destination Costs Evolution Current year vs Previous year (same period) with the detailed delta of the level 2 of the Cost Element hierarchy (Fixed costs group 2) or the Cost Center hierarchy (2 Function).
- Total Actual Destination Costs value or % vs the sum of total Costs by GBU or Function, Zone, Legal Entity, Plant, Fixed Cost Group 2 or 2 Function on the selected period
- Trend of Actual Destination Costs value by Month or Quarter depending on the selection. A comparison with the budget is available by clicking on either "Function Costs" or "Production Costs"

Target Users

- Finance
- Controlling
- Industrial

Authorization & Rights

All the accesses must be validated by the

[GBU Finance or Industrial Directors](#)

Authorisations' rights per GBU or Function, Zone, Plant

[Access form](#)

Calculation

Actual Destination	All costs which are debit/credit postings. It includes both Primary and Secondary costs (refer below table on Cost type, Cost Element & Cost Category).		
	Type	Cost Element Group 1	Cost Element Group 1
	Primary	ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement
	Primary	ZRCS-Sale	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 21 Internal settlement 22 External settlement 42 Assessment 43 Internal activity allocation
	Primary	ZRCS-ACAMO Actual Depreciation	01 Primary Costs/Cost-reducing revenue 03 Accrual/deferral per surcharge 04 Accrual/deferral per debit=actual 11 Revenues 12 Sales deduction 22 External settlement
	Secondary	ZRCS-ACAMO Actual Depreciation	21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value
	Secondary	ZRCS-AC Actual Fixed Costs ZRCS-OTH Others ZRCS-VSE Variable Selling Exp	21 Internal settlement 31 Order/project results analysis 41 Overhead rates 42 Assessment 43 Internal activity allocation 50 Project-related incoming orders: sales revenue 51 Project-related incoming orders: other revenue 52 Project-related incoming orders: costs 61 Earned value
Budget - GBU	It corresponds to Plan Value V0 or V1 (budget entered on the cost centers in the ERP) • V0 - Version 0: This is the Standard Cost Estimate (Max capacity) • V1 - Version 1: This is a version that can be used freely in the ERP <u>Note:</u> The V0 is currently filled only for production cost centers.		
Budget - Function	It corresponds to the budget given by the Corporate function - manual files		

Costs Evolution	Waterflow chart shows the costs for past and current year with differences for each 2 Function (Cost Centers Hierarchy) or Fixed Cost Group 2 (Cost Elements Hierarchy) and with Foreign Exchange Rate Effect. The detailed bars can be between "2 - Function" and "Fixed Cost 2" groups by using the check box (below image). blocked URL • Actual Y-1 : The Actual Destination cost for the previous year. • 2 - Function/Fixed Cost 2 : This is the delta for each Function or Cost group 2 between the previous year and the current year actual destination amounts. • FX effect: Foreign Exchange effect. Difference in Actual Y converted using the Y-1 rate and Actual Y using the Y rate. • Actual Y : The Actual Destination cost for the current year. Currency conversion: CAR 3 The Actual Y-1, as well as the function/fixed cost 2 bars, are converted using the rate of the last period of previous year (if all periods are selected then it's the end of December rate). The Actual Y value is converted using the last period of current year rate (if all periods selected then it's the previous month's rate). Example: if the data selected was January to March and current year is 2014 then, Actual Y-1 bar will use the rate of March 2013 and the Actual Y is converted using the March 2014 rate. <u>Note</u>: If you are comparing only Year To Date, make sure to select the correct months on the right "Period" menu. There is a All/Function Cost/Production Cost Flag which enable to show either all costs (productions, SG&A etc...) or just Function costs (CBS) or just Production costs. This flag is defined by the plant: all actual plants costs (Eg: 7822) are considered production. All GBU/Function which are not (Eg: RE00, CS00...). By choosing the costs that you interested in, simply click on either "All" or "Production Costs" from the top page of the dashboard (refer below image). If you wish to see example of the page, click "Production Cost" on top. blocked URL This chart only shows current year's result vs Year-1.
Total Costs By Value	Costs value by Actual Destination detailed by both Cost Center hierarchy and Cost Element hierarchy.
Total Costs By Percentage	Costs Values by Actual Destination detailed by both Cost Center hierarchy and Cost Element hierarchy/Total Costs values by Actual Destination X 100%
Total Costs By Month	Costs values by Actual Destination detailed by both Cost Center hierarchy and Cost Element hierarchy each month. Conversion rate is taking the last available period's rate.

Sources	Actual Destination Fixed Costs	Budget - GBUs	Budget - Functions
Core query	BW_QRY_MPR_FC003_0003	BW_QRY_MPR_FC003_0003	
QV query	QVSBS_BW_QRY_MPR_FC003_0003	QVSBS_BW_QRY_MPR_FC003_0003	Manual file given by the Corporate Funtions
Refresh frequency	Daily (from the 1st to the 10th of the month) - Last 3 months update	Daily (from the 1st to the 10th of the month) - Last 3 months update	on demand
Filters	• 1 Organisation = ZCBS- FUNCT, ZCBS-CORPO, ZCBS-ICO, ZCBS-PROJ • Fixed Cost Group 1 = ZRCS-SALE, ZRCS-VSE, ZRCS-OTH, ZRCS-AC • 2 Function <> ECP, EACR, EPSRO, ECPVSE, EDISC, ESERV	Split Plan into : Plan V0 and Plan V1	

Scope

- The dashboard includes the **current year , Y-1 and Y-2**
- **CBS/Functions & GBUs Cost Centers** (GBUs not using the necessary master data (hierarchies) are not included)
- **Only GBUs and CBS/Functions cost centers are included** (Others are excluded via the 1 - Organisation group).
 - ENTRP - Enterprise Fixed Costs follow up are included
 - ZCBS-CORPO - Corporate Functions are included
 - ZCBS-FUNCT - Function Services are included
 - ZCBS-PROJ - Services Projects (Out of guarantee) are included
 - ZCBS-ICO - ICO Intercompany are included
- **Only Fixed Costs Cost Centers are included** (Filtered via the 2 - Function group)
 - ECP - Variable Costs are excluded
 - EACAR - Other Operating Expenses are excluded
 - EPSRO - Post Operating Result are excluded
 - ECPVSE - Variable Sales Expenses are excluded
 - EDISC - Discontinued are excluded
 - ESERV - Services are excluded
- **Cost Elements excluded from Fixed Costs group 4**
 - ZRCS-WC30 Impots prop CA are excluded
 - ZRCS-WC31 Dt. entree etrang are excluded
 - ZRCS-W41 Sale Roylty paid are excluded
 - ZRCS-WC42 Sale Roylty revn are excluded