

Fixed Costs Dashboard



Process Owner

Pierre Boyer

Process Manager RtR

D&PS Expert

Marie-Line Ardito

General Description

The Fixed Costs dashboard is dedicated to the "CBS/Functions" and the "GBUs" fixed costs follow up. It supports Managers in charge of piloting global performance on their activities and the Site, GBU, Regional Finance Controllers and the Costing Managers (support) in charge of operational reporting for themselves or their team.

The Indicators measurement is taken from 2 areas :

- Actual Origin
- Actual Destination

Results can be shown using the [Cost Center hierarchy](#) or/and the [Cost Element hierarchy](#)

Target Users

- Finance
- Costing
- 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](#)

Tabs	Dashboard	Fixed Costs	Comparative Analysis	My Page
9 KPIs	<ul style="list-style-type: none"> • Cost Evolution by 2 Function/Fixed Cost • Total Costs by Value, by Percentage • Total Costs By Month 	<ul style="list-style-type: none"> • GBU View • CBS View • Details by Cost Center Resp 	<ul style="list-style-type: none"> • Page for Comparing 2 groups of data 	<ul style="list-style-type: none"> • free table

General Dimensions

- Zone (of the Legal Entity)
 - Country (of the Legal Entity)
 - Legal Entities (Legal entity/company code where the amounts are posted)
 - GBU/BU
 - Entity
 - GBU
 - BU

The GBU and BU dimensions are defined based on the hierarchy (KCH6N) of the **profit center** attached to the **responsible cost center**.
[blocked URL](#)
[blocked URL](#)
 - Plant (Responsible plant):
 For the production related costs, this corresponds to the plant (physical site) where the cost was posted.
 Eg: 7822 - Belle Etolie
 For the non-production related costs (SG&A, Admin...) the plant corresponds to the GBU which supports the cost. Each GBU will have its own code.
 Eg: RE00 for Rare Earth, CS00 for Novocare
 The plant is determined by the "Department" field of the Profit Center (KE53) linked to the Cost Center.
 Eg: In KS03, check the profit center of the cost center (as shown below image)
[blocked URL](#)
- Then in KE53, check the "Department" field (shown as below)
[blocked URL](#)
- Person Responsible refers to the Person who is responsible for the cost center.
 - Function Costs only available with a CBS Function authorization
 - Production Costs only available with a GBU authorization
 - All Costs (combination of Function, Production and non Production Costs)
 - Cost Center hierarchy
 - 1 - Organisation
 - 2 - Function
 - 3 - Sub-Function Group
 - 4 - Sub-Function Code Label

The cost center itself can be displayed via the "**Code Label**".

The "1 - Organisation" to "4 - Sub-Function" dimensions are grouping of cost centers derived from "ZCBS" Cost Center Hierarchy:

[blocked URL](#)

- Cost Element hierarchy
 - Fixed Cost Grp 1
 - Fixed Cost Grp 2
 - Fixed Cost Grp 3
 - Fixed Cost Grp 4

The "Fixed Cost Grp 1" to "Fixed Cost Grp 4" dimensions are groupings of cost elements derived from the "ZRCS-FC" Cost Element hierarchy:

[blocked URL](#)

Period of Analysis

- Year - 2
- Year - 1
- Current Year
- Quarter
- Month

Year, Quarter, Month Year and Month are based on the Fiscal Period.

Currencies

- ARS, BGN, BRL, CAD, CHF, CNY, EGP, EUR, GBP, HKD, INR, JPY, KRW, MXN, NZD, PLN, RUB, SAR, SGD, THB, TRY, USD, VEF

All amounts are copied from the ERP to the dashboard in local currency and then a currency conversion is then applied to allow conversion to any currency.

EXCHANGE RATE : CAR3 (Cumulated Monthly Mean)

By default the dashboard shows all amounts in EUR but it can be changed by selecting a different currency on the right menu according to user's preference.

- The conversion from local currency to any other currencies is done as follow:
Rate used is the **Accumulated Average Monthly** rate ("C" rate from PI1 SAP)
The rate of the **LAST month of the selected interval** is applied to the whole period.
 - Eg: If you select 02.2014 to 06.2014, the complete value will be converted using the rate of 06.2014.

Important clarification: The exchange rate used for a given month can change depending on the whole period you have selected!

- Eg: The exchange rate used for the January 2014 costs will be different if you have select only January 2014 or all 2014. In the first case the conversion will be using rate at January 2014 while the latter, the conversion will use the rate of December 2014.

Note: Some graphics include a "FX effect" element. See the graph paragraph for explanations. There is a table which shows the rates used each month including historical rates (according to selection of period).

Displaying the used rates - The rates used can be displayed by double clicking on the following icon:

[blocked URL](#)

After which a table containing the exchange rates used for the month of the different foreign currencies available:

[blocked URL](#)