

provided by <http://www.sapdocs.info>

## Month-End Closing

### Process Documentation



Version 1.0

Elaborated by:  
[Zdenek.Cerny@temic.com](mailto:Zdenek.Cerny@temic.com), 01/2005



Month Day 1							
Subprocess	Step	Transaction	Prec.	Description	Page	Hrs	Who
<a href="#">1-Subprocess - Payroll</a>	<a href="#">1.1</a>	<a href="#">1.1.1</a>		<a href="#">Transaction F-02 (Payroll Expenses Input)</a>	<a href="#">13</a>	2	J. Castro
<a href="#">2-Subprocess - Revision of Material</a>	<a href="#">2.1</a>	<a href="#">2.1.1</a>		<a href="#">Transaction KKA0 (Calculate Work in Process: Collective Processing)</a>	<a href="#">17</a>	In the back ground one day before.	C. Frias
		<a href="#">2.1.2</a>		<a href="#">Transaction KKS1 (Variance Calculation: Collective Processing)</a>	<a href="#">21</a>		C. Frias
		<a href="#">2.1.3</a>		<a href="#">Transaction CO88 (PO Settlement: Collective Processing)</a>	<a href="#">24</a>		C. Frias
		<a href="#">2.1.4</a>		<a href="#">Transaction KO8G (Settlement of Internal Orders)</a>	<a href="#">27</a>		C. Frias
<a href="#">3-Subprocess - Adjustments and Process Maintenance</a>	<a href="#">3.1</a>	<a href="#">3.1.1</a>		<a href="#">Transaction F.50 (Profit and Loss Adjustment)</a>	<a href="#">29</a>	3	C. Frias
		<a href="#">3.1.2</a>		<a href="#">Transaction F.5D (Calculate Balance Sheet Adjustment)</a>	<a href="#">34</a>		C. Frias
		<a href="#">3.1.3</a>		<a href="#">Transaction F.5E (Post Balance Sheet Adjustment)</a>	<a href="#">36</a>		C. Frias
	<a href="#">3.2</a>	<a href="#">3.2.1</a>		<a href="#">Transaction F.05 (Foreign Currency Valuation)</a>	<a href="#">38</a>	1	C. Frias
<a href="#">4-Subprocess - Expenses Allocation</a>	<a href="#">4.1</a>	<a href="#">4.1.1</a>	3.1 4.2.1 6.2.1 7.1.2 9.1 10.1.1 12.2.1	<a href="#">Transaction KSV5 (Allocations Distribution)</a>	<a href="#">47</a>	0,75	C. Frias
	<a href="#">4.2</a>	<a href="#">4.2.1</a>		<a href="#">Transaction KSU5 (Allocations Assessment)</a>	<a href="#">55</a>	0,75	C. Frias
<a href="#">5-Subprocess - Scrap and Material Valuations</a>	<a href="#">5.1</a>	<a href="#">5.1.1</a>		<a href="#">Transaction S_ALR_87012284 (Scrap Reclassification)</a>	<a href="#">58</a>	1,5	L. Suarez
	<a href="#">5.2</a>	<a href="#">5.2.1</a>		<a href="#">Transaction ZCOPC (Balance Sheet Valuation)</a>	<a href="#">62</a>	2	L. Suarez
	<a href="#">5.3</a>	<a href="#">5.3.1</a>		<a href="#">Transaction MB51 (Report of Monthly Scrap)</a>	<a href="#">74</a>	0,5	L. Suarez
<a href="#">6-Subprocess - Maintenance</a>	<a href="#">6.1</a>	<a href="#">6.1.1</a>		<a href="#">Transaction KB51 (MAT &amp; QUA Maintenance)</a>	<a href="#">79</a>	0,75	L. Suarez
	<a href="#">6.2</a>	<a href="#">6.2</a>		<a href="#">Transaction KEU2 (CUPA14 Cycle Maintenance)</a>	<a href="#">83</a>	0,75	L. Suarez
<a href="#">7-Subprocess - Sales &amp; Cost of Sales</a>	<a href="#">7.1</a>	<a href="#">7.1.1</a>		<a href="#">Transaction ZF24MPVA (Reclassification of Material Price Variances)</a>	<a href="#">88</a>	0,5	I. Arzola

	<a href="#">7.2</a>	<a href="#">7.2.1</a>	8.1.1	<a href="#">Transaction ZF24DEBI (Reclassification of ICO Cost of Sales)</a>	<a href="#">91</a>	1	I. Arzola
	<a href="#">7.3</a>	<a href="#">7.3.1</a>	8.2.1	<a href="#">Transaction SQ01 (Sales and Cost of Sales Integration)</a>	<a href="#">95</a>	2	I. Arzola
<a href="#">8-Subprocess - Personnel Expenses</a>	<a href="#">8.1</a>	<a href="#">8.1.1</a>	2.1.1	<a href="#">Transaction KSA3 (Social Benefits Actual Accrual)</a>	<a href="#">98</a>	1	I. Arzola
		<a href="#">8.1.2</a>		<a href="#">Transaction KO8G (Actual Settlement of Internal Orders)</a>	<a href="#">101</a>		I. Arzola
<a href="#">9-Subprocess - 7500 – 7000 Transfer</a>	<a href="#">9.1</a>	<a href="#">9.1.1</a>	11.1	<a href="#">Transaction ZK41UMBKST (Intercompany Costs Transfer)</a>	<a href="#">105</a>	2,5	I. Arzola
<a href="#">10-Subprocess – Fixed Assets</a>	<a href="#">10.1</a>	<a href="#">10.1.1</a>		<a href="#">Transaction AFAR (Recalculate Depreciation)</a>	<a href="#">113</a>	3	D. Brindis
		<a href="#">10.1.2</a>		<a href="#">Transaction RAANALYZE01 (Determine Locked CC and IO)</a>	<a href="#">119</a>		D. Brindis
		<a href="#">10.1.3</a>		<a href="#">Transaction AFAB (Posting Depreciation)</a>	<a href="#">121</a>		D. Brindis
		<a href="#">10.1.4</a>		<a href="#">Transaction ASKB (Periodic Asset Posting)</a>	<a href="#">126</a>		D. Brindis
		<a href="#">10.1.5</a>		<a href="#">Transaction Y_TAI_36000186 (Transfer by Transaction Type for FIRE)</a>	<a href="#">128</a>		D. Brindis
<a href="#">11-Subprocess - Miscellaneous</a>	<a href="#">11.1</a>	<a href="#">11.1.1</a>	8.2.1	<a href="#">Transaction ZF24POST (Interest Calculation)</a>	<a href="#">130</a>	0,5	F. Lucio/ Ch. Denecke
	<a href="#">11.2</a>	<a href="#">11.2.1</a>		<a href="#">Transaction KB31N (Headcount Maintenance)</a>	<a href="#">132</a>	0,5	F. Lucio/ Ch. Denecke

<b>Month Day 2</b>							
<b>Subprocess</b>	<b>Step</b>	<b>Transaction</b>	<b>Prec.</b>	<b>Description</b>	<b>Page</b>	<b>Hrs</b>	<b>Who</b>
<a href="#">12-Subprocess – CO-PA Assessment</a>	<a href="#">12.1</a>	<a href="#">12.1.1</a>		<a href="#">Transaction KEU5 (Run Assessment Cycles CUPA 14, CUPA 24, CUPA 54)</a>	<a href="#">134</a>	1	L. Suarez
<a href="#">13-Subprocess - Variances Calculation</a>	<a href="#">13.1</a>	<a href="#">13.1.1</a>	13.1.1	<a href="#">Transaction KSS1 (Variances Calculation for Cost Centers)</a>	<a href="#">136</a>	1	C. Frias
		<a href="#">13.1.2</a>		<a href="#">Transaction KSS2 (Actual Fix/Variable Cost Splitting)</a>	<a href="#">140</a>		C. Frias
	<a href="#">13.2</a>	<a href="#">13.2.1</a>		<a href="#">Transaction KALC (Reconciliation FI-CO)</a>	<a href="#">143</a>	0,5	C. Frias
<a href="#">14-Subprocess - Period Expenses ICO</a>	<a href="#">14.1</a>	<a href="#">14.1.1</a>		<a href="#">Manual PE ICO Reconciliation</a>	<a href="#">146</a>	0,5	F. Lucio/ Ch. Denecke

<a href="#">15-Subprocess – P &amp; L Report</a>	<a href="#">15.1</a>	<a href="#">15.1.1</a>		<a href="#">Transaction KE30 (Export of P&amp;L Report)</a>	<a href="#">148</a>	2	F. Lucio/ Ch. Denecke
	<a href="#">15.2</a>	<a href="#">15.2.1</a>		<a href="#">Transaction CONDIT FIRE (P&amp;L Transport to FIRE)</a>	<a href="#">159</a>		

Month Day 3							
Subprocess	Step	Transaction	Prec.	Description	Page	Hrs	Who
<a href="#">16-Subprocess – Balance Statement</a>	<a href="#">16.1</a>	<a href="#">16.1.1</a>		<a href="#">Transaction ZFBILA00 (Balance Sheet Export)</a>	<a href="#">175</a>	4	F. Lucio/ Ch. Denecke
	<a href="#">16.2</a>	<a href="#">16.2.1</a>		<a href="#">Transaction CONDIT FIRE (Balance Sheet Transport to FIRE)</a>	<a href="#">180</a>		

Month Day 25 – Forecast for next month							
Subprocess	Step	Transaction	Prec.	Description	Page	Hrs	Who
<a href="#">17-Subprocess – P&amp;L Forecast</a>	<a href="#">17.1</a>	<a href="#">17.1.1</a>		<a href="#">Transaction ZC285150 (P&amp;L Forecast Calculation)</a>	<a href="#">188</a>		All controller s
	<a href="#">17.1</a>	<a href="#">17.1.2</a>		<a href="#">Transaction CONDIT FIRE (Upload of P&amp;L Forecast)</a>	<a href="#">196</a>		F. Lucio/ Ch. Denecke
<a href="#">18-Subprocess – BS Forecast</a>	<a href="#">18.1</a>	<a href="#">18.1.1</a>		<a href="#">Transaction CONDIT FIRE (BS Forecast Upload)</a>	<a href="#">199</a>		F. Lucio/ Ch. Denecke



## Introduction

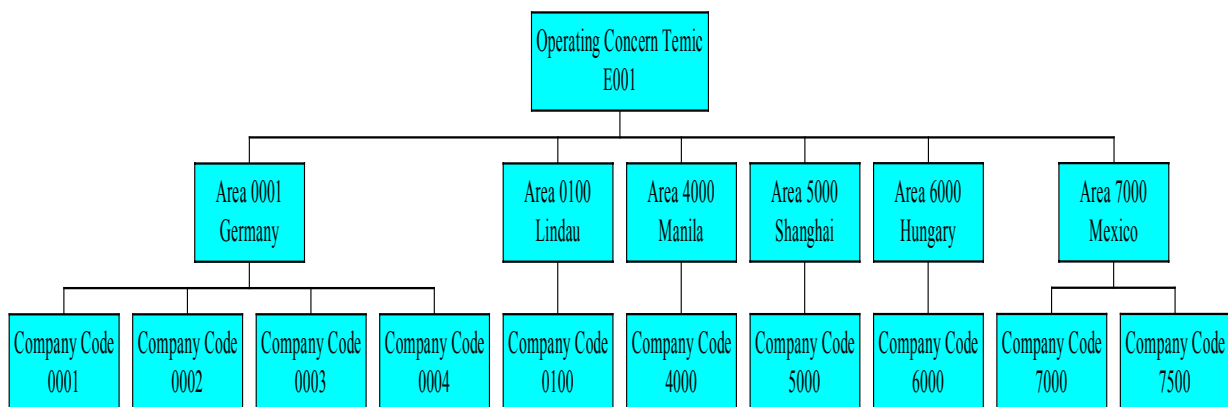
### Documentation structure

The above stated list contains transactions used within the Month-End Closing process. Month-End Closing comprises activities involved in closing a posting period. The process is divided into 17 subprocesses, several steps and transactions. In the list you can also see approximate time needed for each transaction as well as the responsible person. After a brief introduction a detailed explanation of the transactions in the main part of the documentation follows. You can access this part using hyper-text links in the list of transactions. This documentation describes SAP transactions under SAP version: SAP R/3 4.6.C


### Used Terminology

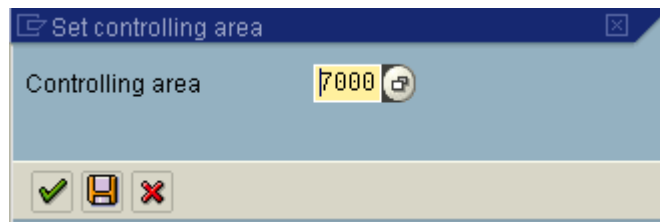
You can see the SAP “Glossary” for explanation of most used terms. Some of the terms used in the documentation can be somewhat confusing since different names can be used to describe one thing in different transactions. For example term ‘material’ is sometimes used to describe what someone else would call ‘product’. Another example could be the term ‘outlet’ used for consolidation purposes, which practically corresponds with another used term ‘business area’.

Also note the difference between the terms ‘controlling area’ and ‘company code’. Company TEMIC physically located in Cuautla and officially named Continental Automotiva Mexicana S.A. de C.V. represents controlling area 7000 in the concern hierarchy. For tax purposes this controlling area 7000 is divided into two companies - TEMIC Mexico, S.A. de C.V. (company code 7000) and TEMIC Servicios, S.A. de C.V. (company code 7500). Company code 7500 serves merely for registering of employees and salaries and wages. Any production facilities and assets are assigned to the company code 7000. When entering data into SAP you usually have to select one of the company codes.



### Set Controlling Area Dialog Box

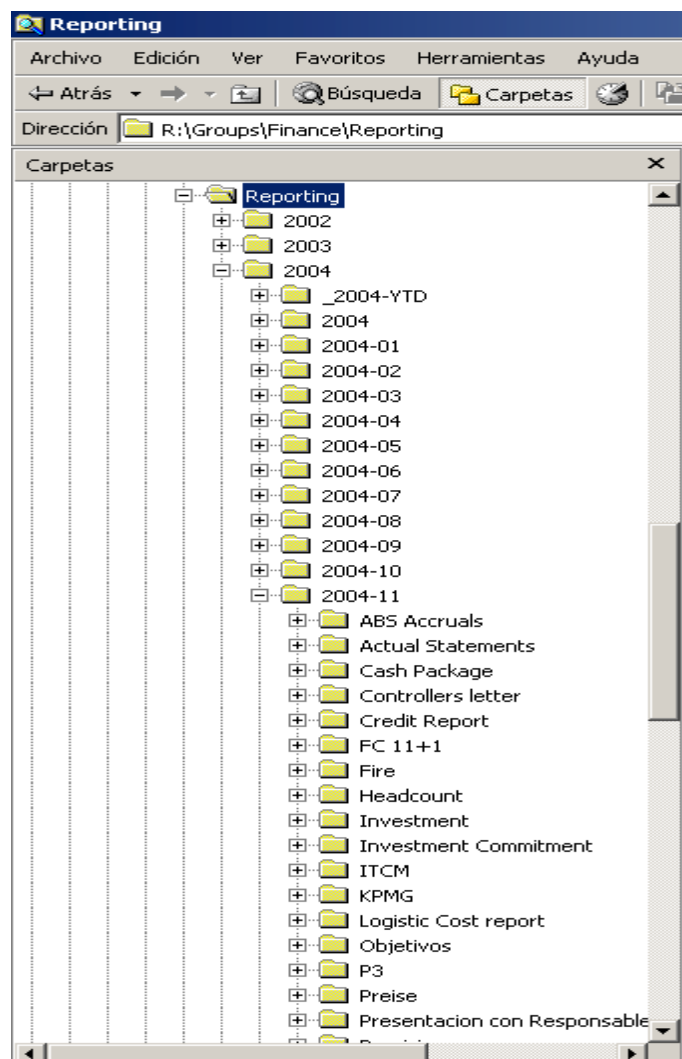
After every SAP login while launching the first transaction a dialog box window “Set controlling area” appears. Always when asked enter the controlling area code “7000” – TEMIC Cuautla and click on .



## Other Information Sources

It's recommended to read this documentation online because only so you can utilize the frequent links to various other documents.

Various documents (mainly MS Excel format files) located in the TEMIC's local network are referred to. Usually you can find them at the address displayed on the picture below in a folder with a name consisting of the actual year and month. The structure of the folders is usually the same every month. Sometimes however, the files can be missing or named in a slightly different way.



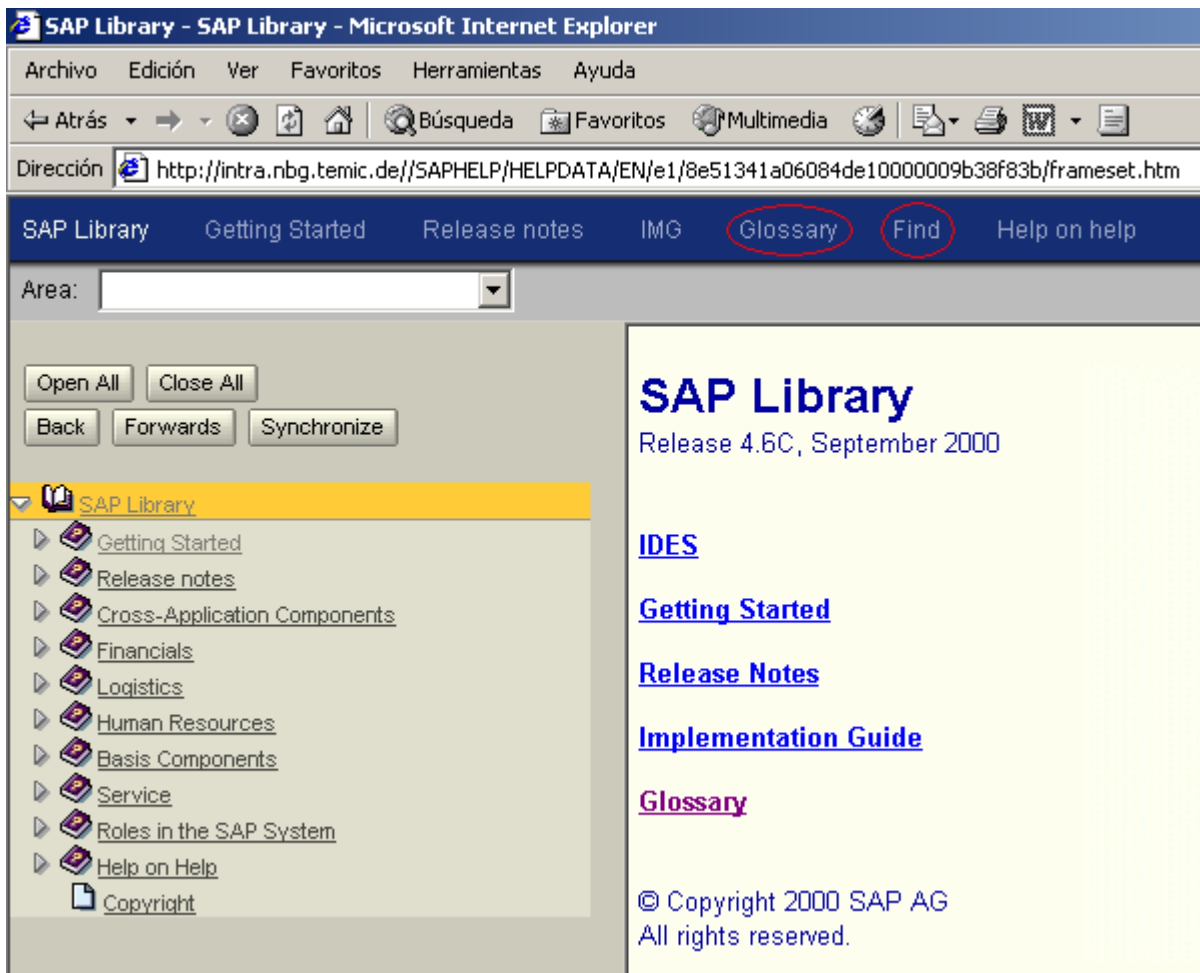
Another source of information represent online documents available on TEMIC's intranet:

The web pages of the C.INSIDE team at  
[http://frh0523/web\\_fib/default.htm](http://frh0523/web_fib/default.htm)

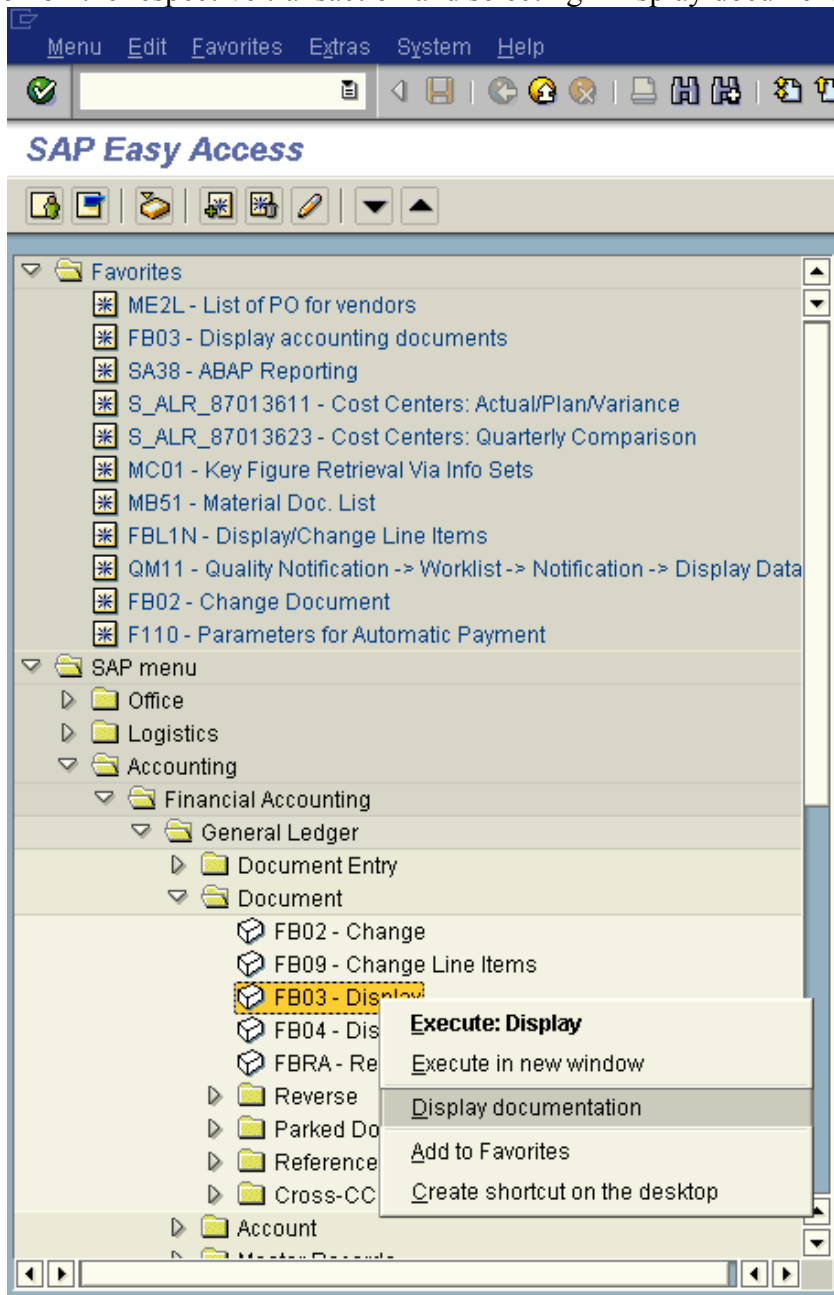
SAP Library at  
<http://intra.nbg.temic.de//SAPHELP/HELpdata/EN/e1/8e51341a06084de10000009b38f83b/frameset.htm>


CINSIDE SAP Learning Center at  
<http://195.124.13.202/learn/main/default.asp?>

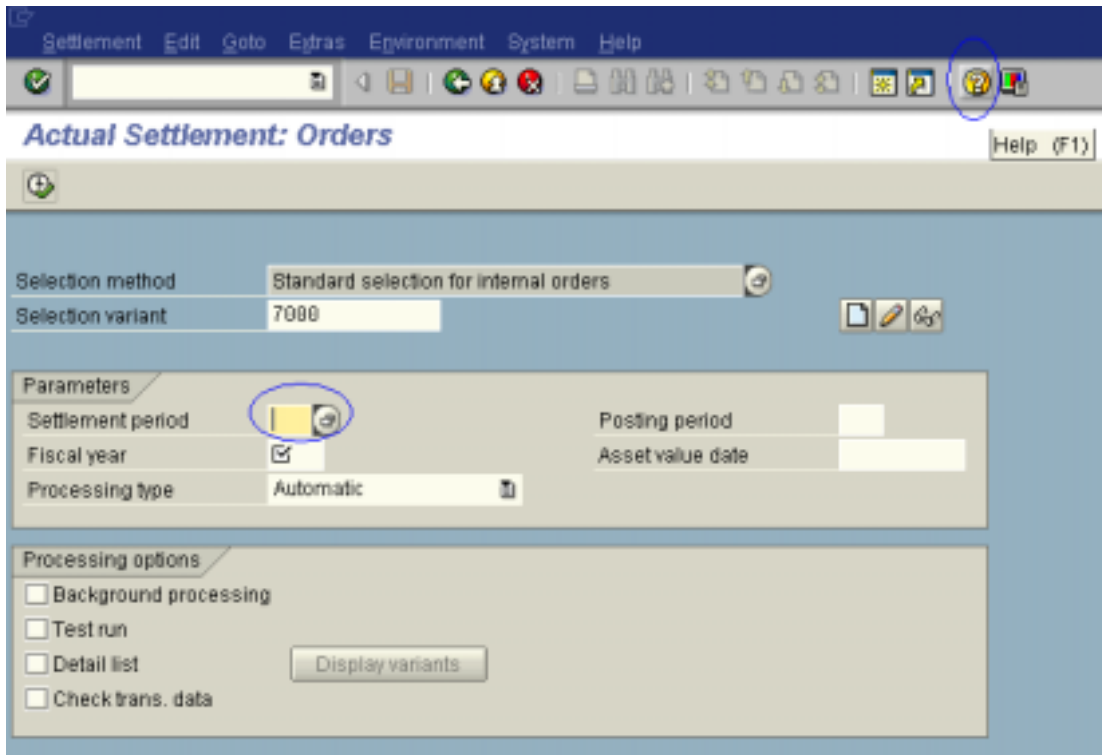
Once in the SAP library, you can use the "Glossary" containing explanations of terms most used by SAP and also the "Find" function to search for additional help documents:



You can display online documentation for all transactions directly from the SAP menu by clicking with the right mouse button on the respective transaction and selecting “Display documentation”:



Once in a transaction screen, you can display context help for any field by selecting the entry field and clicking on the  icon or pressing the F1 key:



## Product Cost Controlling in TEMIC

In Temic Cuautla, the concept of production by order (order related production) is applied in cost accounting. Production orders are used as main cost controlling object. That means you use a production order to plan the costs for a production lot and to collect the actual costs on it. At the end of each period (month) you can compare the plan and actual costs collected on the orders by calculating variances. These variance calculations enable you to control business flows.

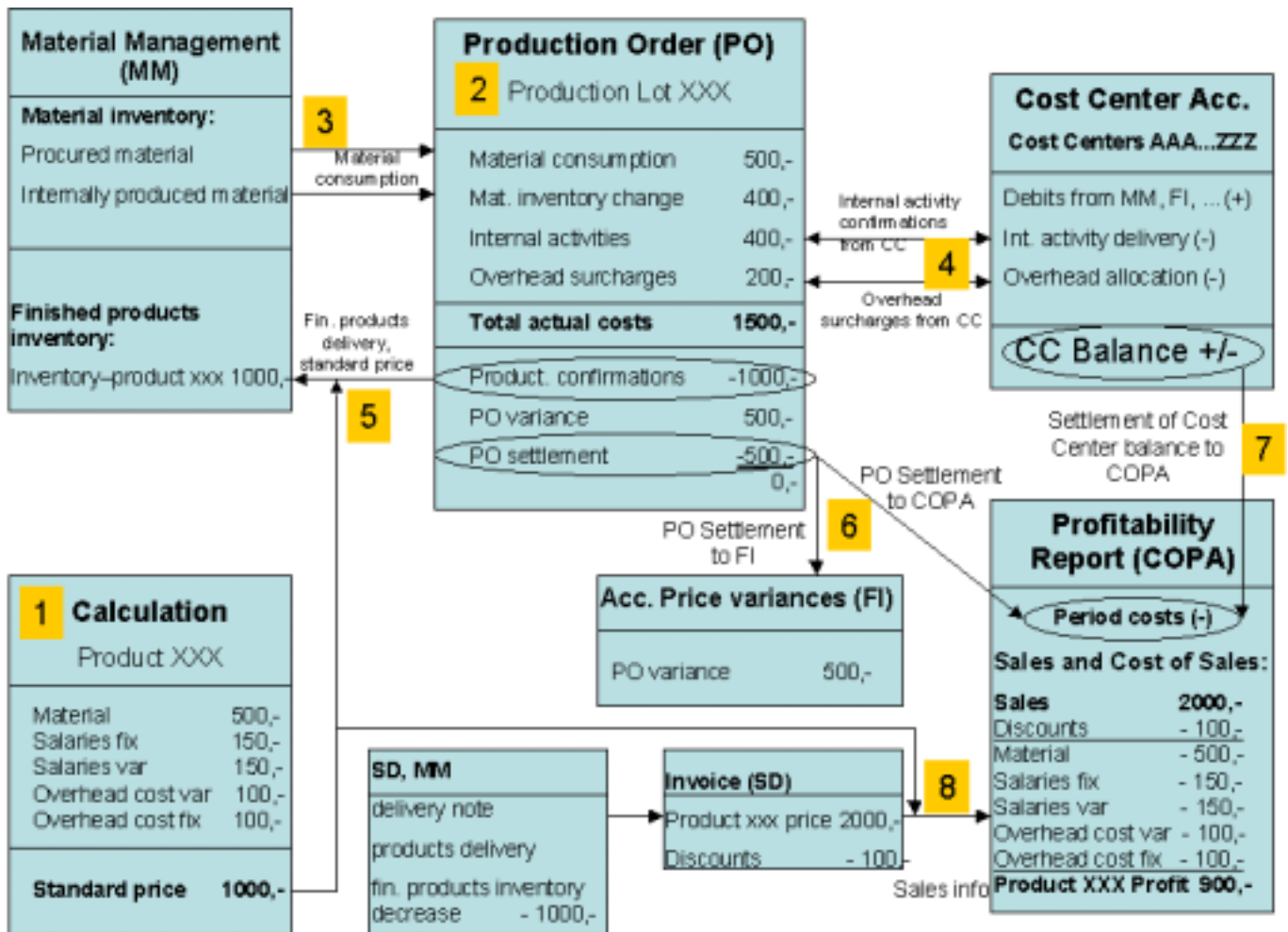
For a basic conception of the product cost controlling process see the picture below.

### Step 1:

At the beginning of each fiscal year an order-independent product calculation is carried out in the CO (Cost Accounting) component of SAP. The standard price for semi-finished and finished products is calculated. Standard price for each product is saved in its respective material master in the system and is used for the valuation of inventory movements during the fiscal year.

### Step 2:

As already mentioned above, a production order (PO) is used as a cost collector. Before the release of a production order in the system a production order calculation is carried out according to the information taken from the BOM (Bill of Material describing the components structure of a product) and Routing (a list describing the structure of the internal activities delivered by various cost centers needed for completion of a product). The calculated planned costs are saved in each production order divided according to various cost elements (e.g. material, salaries, overhead, etc.). Unlike the order-independent calculation carried out in the previous step this calculation already relates to the quantity of items planned on the production order.



### Step 3

During the own production process the material procured from 3<sup>rd</sup> parties and internally produced material are consumed and their respective actual costs are debited on the production order.

### Step 4

A cost center is an organizational unit within a company that represents a place of cost incurrence. Its determination can be based on various criteria as functional requirements, allocation criteria, physical location or responsibility for costs. During the production process, each cost center performs its own activities (e.g. parts welding, labeling, etc.) and delivers them to other cost centers. In step 4, the actual costs of various internal activities delivered by the cost centers that relate to an individual production order are debited on the production order (the respective cost center is credited). Internal activity deliveries follow the confirmations that are recorded automatically in the system by the cost centers and are valued by beforehand arranged internal tariffs.

Beside the internal activity costs, allocation of overhead costs (costs that is difficult to assign to every single production order like electricity or phone costs) that are collected on special cost centers is carried out. Collected actual costs are taken (credited) from the cost centers and apportioned (debited to) among the production orders. In TEMIC, two basic methods of costs allocation are applied – the costs distribution

and costs assessment. The overhead costs can be also collected (and later allocated from) on internal orders (special cost collectors created in the system for collecting overhead costs), analogically as on cost centers.

#### Step 5

When the production of a production lot is finished (this happens through confirmation) the products are delivered to the inventory of finished products (Material Management component). Actually, a confirmation of finished products can occur even for a partly completed production lot. The actual quantity of finished products is valued by the standard price calculated in Step 1 and this amount is credited to the production order. With the same amount the inventory of finished products (Financial Accounting) is increased.

#### Step 6

In reality, the total actual costs collected on the production order can be higher (or lower) than the order debit valued by the standard price in Step 5. This is how a production order variance occurs. The variance is calculated, analyzed according to various reasons (input price variance, input quantity variance, resource usage-variance, input quantity variance, scrap variance, etc.) and finally settled to Financial Accounting (Account Price Variances). This is done with the transaction Production Order Settlement at the end of each period. Only so is guaranteed that the full actual costs of the produced products (PO debit + PO variance) get into the Financial Accounting (FI). For the purposes of Profitability Analysis the PO variance is also settled to the Cost Accounting (Period Costs in the CO-PA component).

#### Step 7

To be able to deliver internal activity, additional material, salaries, wages and other actual costs incurred and are debited on the cost centers. By subtracting cost center credits described in Step 4 from cost center debits a balance is calculated for each cost center. This balance occurs because the debits are valued by actual costs but the credits are valued by tariff prices. For Profitability Analysis purposes this balance is settled to Period Costs in CO-PA.

#### Step 8

When selling products the sales information regarding price and discounts are copied from the SD (Sales and Distribution component) to the CO-PA component for Profitability Analysis purposes. At the same time the invoiced quantity of products is valued by the standard price calculated in Step 1. This is how the whole standard costs element structure gets into the CO-PA component. This allows for construction of a Profitability Report (P&L) in the CO-PA component. Profitability analysis in CO-PA is based on the cost-of-sales accounting method, which means that sales are compared to costs of really sold products valued by the standard price. The Profitability Analysis can be further extended using the PO variances and CC balances that are settled to Period Costs in CO-PA. The reporting structure of CO-PA is determined by the requirements of FIRE-SYSTEM (system for consolidation of CONTI-GROUP) into which data is transferred from CO-PA on monthly basis.

### **Responsibility of Controllers for Business Areas**

Each controller is responsible for his/her own business area. The responsibility division is obvious from the table:

### Responsibility of Controllers for Business Areas

Controller's Name	Business Area		
	BA Number	BA Name	FIRE Number
César Frías	0004	Chassis & Powertrain (PTC)	406
	0006	Electronic – Drives (E-drive)	410
Lizbeth Suarez	0002	ABS (HECU)	400
Irma Arzola	0001	Body (BCE)	408
	0003	Occupant Safety (OCC)	407



# 1 Subprocess - Payroll

## 1.1 Step

### 1.1.1 Transaction F-02 (Payroll Expenses Input)

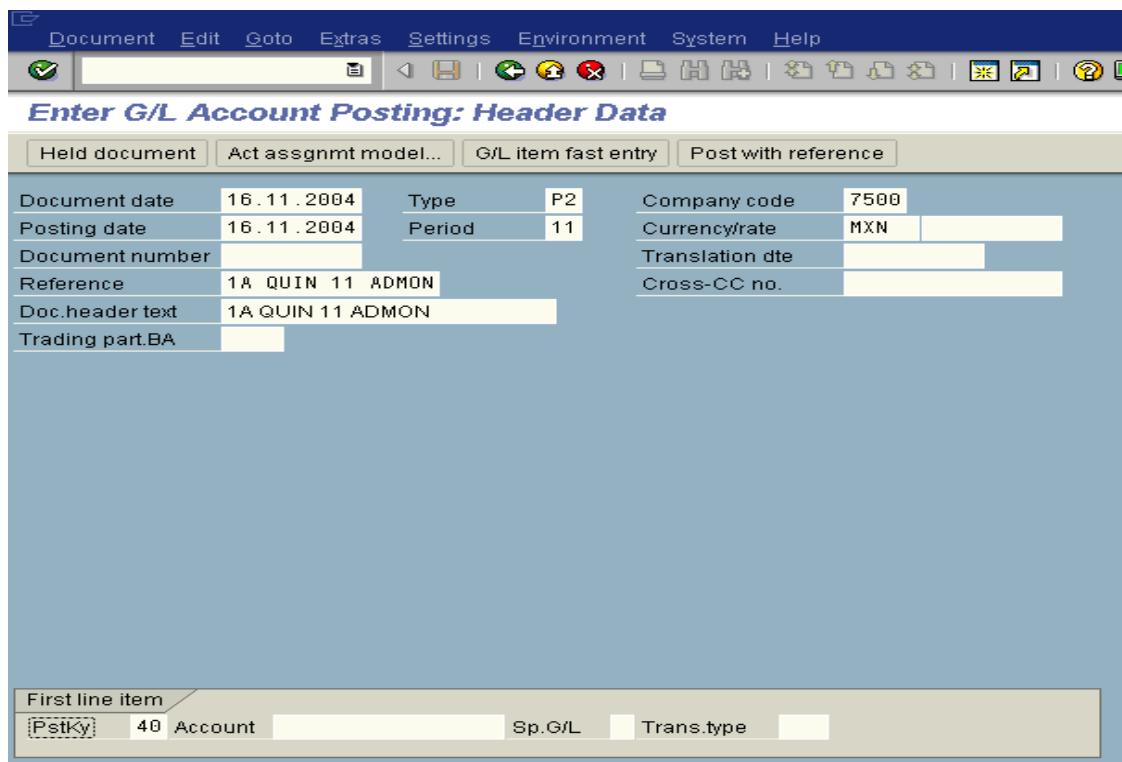
#### Overview

Use the F-02 transaction to enter monthly payroll expenses into the Financial Accounting (FI) component. All postings are saved in the system in the form of a document which is a means of uniquely identifying a posting entry in the system. Each document is stored in the system with a unique number and you can easily search for it. The result of this procedure are posted documents. Since each employee and therefore the payroll expenses too can be assigned to a cost center, the entered data is also used by the Controlling (CO) component of the SAP system. Payroll expenses are posted to company code 7500.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Document Entry/ F-02 – General Posting
<b>Transaction Code</b>	F-02


In the following screen enter the values as shown below and click on the **G/L item fast entry** icon:

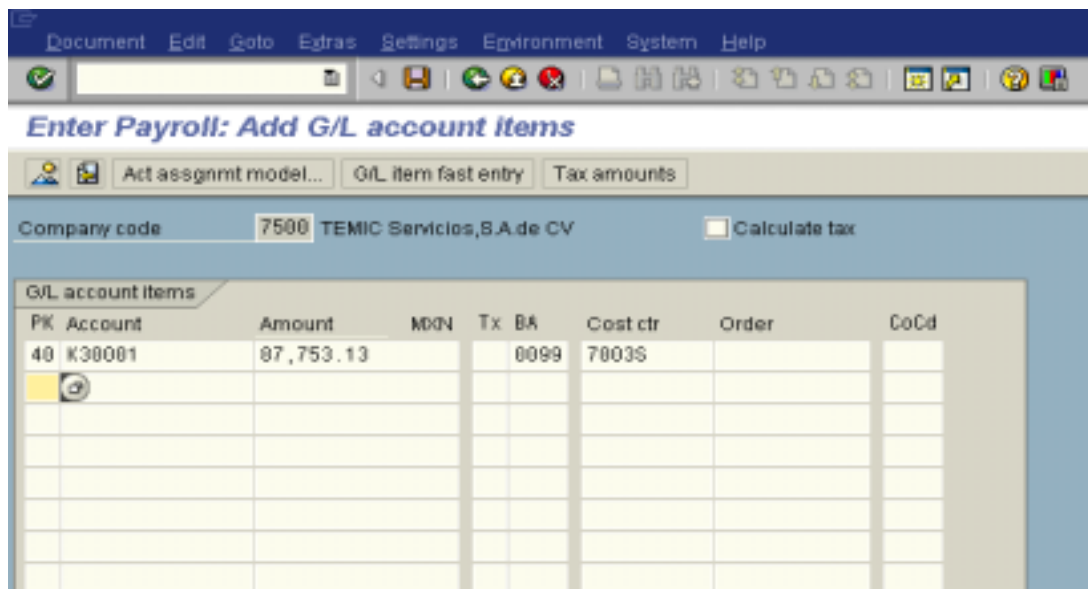


Enter G/L Account Posting: Header Data							
Held document		Act assignmt model...		G/L item fast entry		Post with reference	
Document date	16.11.2004	Type	P2	Company code	7500		
Posting date	16.11.2004	Period	11	Currency/rate	MXN		
Document number				Translation dte			
Reference	1A QUIN 11 ADMON			Cross-CC no.			
Doc.header text	1A QUIN 11 ADMON						
Trading part.BA							
First line item							
PstKey	40	Account		Sp.G/L		Trans.type	

**Note:** You can also use the transaction FB01 (Post Document) with a similar functionality.

Field Name	Description	User Action and Values	Comments
Document date	The date on which the document is to be issued.	Enter the last day of the month being closed.	
Posting date	Date that represents the end of a posting period.	Enter the last day of the month being closed.	
Type	Document type.	Enter the value "P2" standing for Payroll.	
Period	Posting period.	Enter the number of the month being closed.	
Company code	Organizational unit within financial accounting.	Enter the value "7500" representing TEMIC Servicios, S.A. de C.V.	
Currency/rate	Currency key for amounts in the system.	Enter the value "MXN".	
Reference	The reference document number is used as a search criterion when displaying or changing documents.	Enter the text "1A QUIN MON ADMON" where "MON" stands for the actual month number.	This is just an example of one payroll expense document. See the "TIP" at the end of this chapter for more information.
Doc. Header text	Text displayed in the document header.	Enter the text "1A QUIN MON ADMON" where "MON" stands for the actual month number.	
PstKy	Posting key displayed on the first line of the new document.	Enter the value "40" (a debit entry).	

In the following window, you enter all needed payroll expenses postings and save the new document by clicking on the  icon:





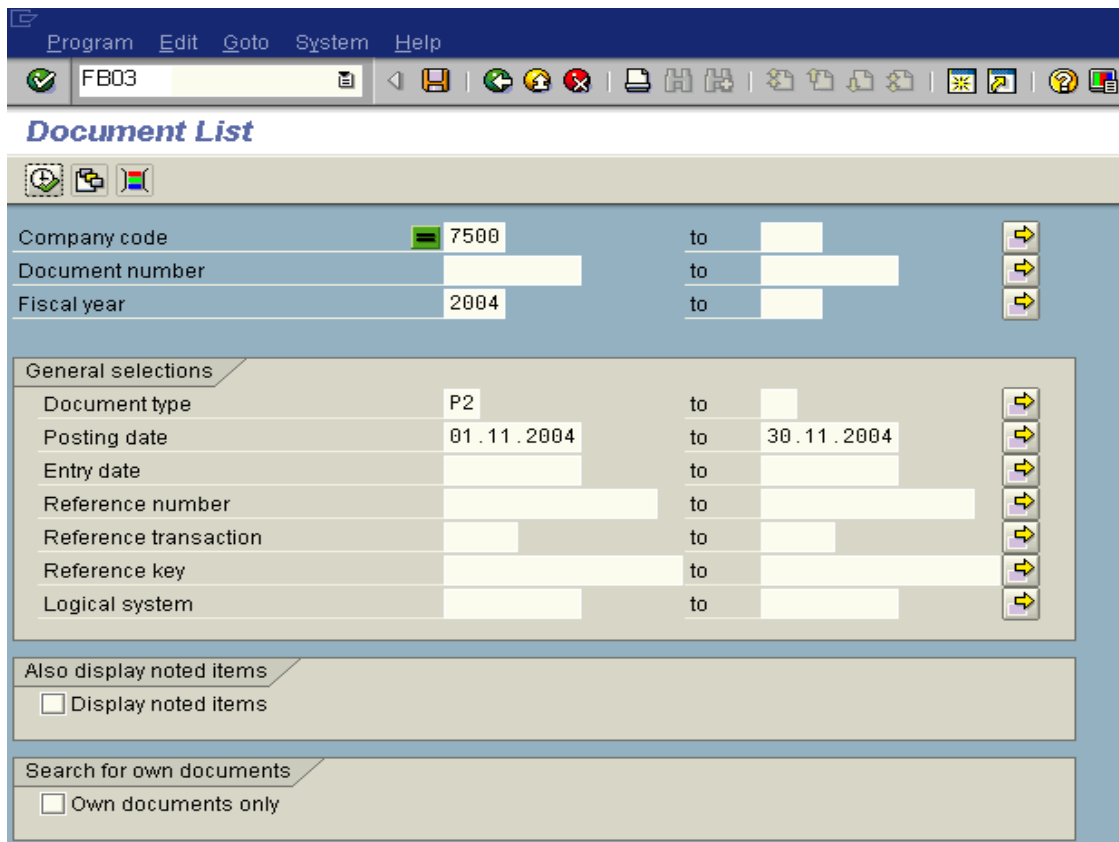
**TIP**

You can search for all payroll documents usually posted during one month using the transaction FB03 (Display Document):

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Document/ FB03 – Display
<b>Transaction Code</b>	FB03


In the following screen click on the  List icon to display the complete set of options, enter the values as shown below and click on :



The screenshot shows the SAP FB03 'Document List' screen. The title bar indicates 'Program Edit Goto System Help' and the window title is 'FB03'. The main area is titled 'Document List' and contains several input fields and selection options:

- Company code:** 7500
- Document number:** (empty)
- Fiscal year:** 2004
- General selections:**
  - Document type:** P2
  - Posting date:** 01.11.2004 to 30.11.2004
  - Entry date:** (empty)
  - Reference number:** (empty)
  - Reference transaction:** (empty)
  - Reference key:** (empty)
  - Logical system:** (empty)
- Also display noted items:**  Display noted items
- Search for own documents:**  Own documents only

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value "7500" representing TEMIC Servicios, S.A. de C.V.	
Fiscal year	Select the fiscal year of the documents you are looking for.	Enter the number of the actual year.	
Document type	Select the document type.	Enter the value "P2" standing for Payroll documents.	
Posting date	Posting period of the document(s) searched for.	Enter the interval from the first day to the last day of any random month.	

In the list that appears (see an example on the picture below) you can see all the "P2" type documents posted during the specified month. You can display the details of any document by selecting a document in the list and clicking on the  icon.

Document List

CoCd	Doc. no.	Year	DT	Doc.date	Post.dte	Curr.	Reference no.
7500	38800315	2004	P2	01.11.04	01.11.04	MXN	5986 VAZQUEZ G TERESA FINQ SEM
7500	38800316	2004	P2	03.11.04	03.11.04	MXN	5991 JUAREZ BARRERA MA FINQUIN
7500	38800317	2004	P2	05.11.04	05.11.04	MXN	5992 VALDEPEÑA MARQUEZ M FINQ
7500	38800318	2004	P2	10.11.04	10.11.04	MXN	6017 MUNGUIA MATA FINQ NOM QUI
7500	38800319	2004	P2	10.11.04	10.11.04	MXN	6018 HDEZ CASTRO FINQ QUINCENA
7500	38800320	2004	P2	12.11.04	12.11.04	MXN	FINIQUITO QNAL FINIQUITO OSCAR BRITO SAL
7500	38800321	2004	P2	12.11.04	12.11.04	MXN	NOM QNAL 12/ NOV NOM QNAL 21
7500	38800322	2004	P2	12.11.04	12.11.04	MXN	NOM QNAL 12/ NOV NOM QNAL 21
7500	38800323	2004	P2	12.11.04	12.11.04	MXN	NOM QNAL 12/ NOV NOM QNAL 21
7500	38800324	2004	P2	12.11.04	12.11.04	MXN	FINIQUITO QNAL FINIQUITO FRANCISCO CORON
7500	38800325	2004	P2	16.11.04	16.11.04	MXN	6040 FRANCO MILLA HUGO FINQUUI
7500	38800326	2004	P2	15.11.04	15.11.04	MXN	1A QUIN 11 OBR
7500	38800327	2004	P2	12.11.04	17.11.04	MXN	NOM ADMVOS 21 NOM ADMVOS 21 1/15 NOV04
7500	38800328	2004	P2	12.11.04	17.11.04	MXN	NICOLE GLATIGNY NICOLE GLATIGNY NOM 21
7500	38800329	2004	P2	12.11.04	17.11.04	MXN	STEFAN PAUL NOM STEFAN PAUL NOMINA QUIN21
7500	38800330	2004	P2	15.11.04	15.11.04	MXN	1A QUIN 11 ADMON
7500	38800331	2004	P2	15.11.04	15.11.04	MXN	DEPURACION IMSS
7500	38800332	2004	P2	12.11.04	17.11.04	MXN	STEFAN PAUL NOM

Once you are in a document detail screen you can display a document header of the respective document by clicking on the icon. Here you can see the user name of the person responsible for the document entry and other useful information:

Document Header: Company Code 7500

Document type	P2 Payroll	Doc.header text	
Reference	2DA QUIN 11 OBR	Document date	30.11.2004
		Posting date	30.11.2004
Currency	MXN	Posting period	11 / 2004
Ref. procedure	BKPF Accounting document		
Reference key	003880034075002004	Log.System	TA3
Entered by	CASTROJA	Transaction	FB01
Entry date	30.11.2004	Time of entry	17:25:52
Changed on		Last update	
Parked by			

## 2 Subprocess - Revision of Material

### 2.1 Step

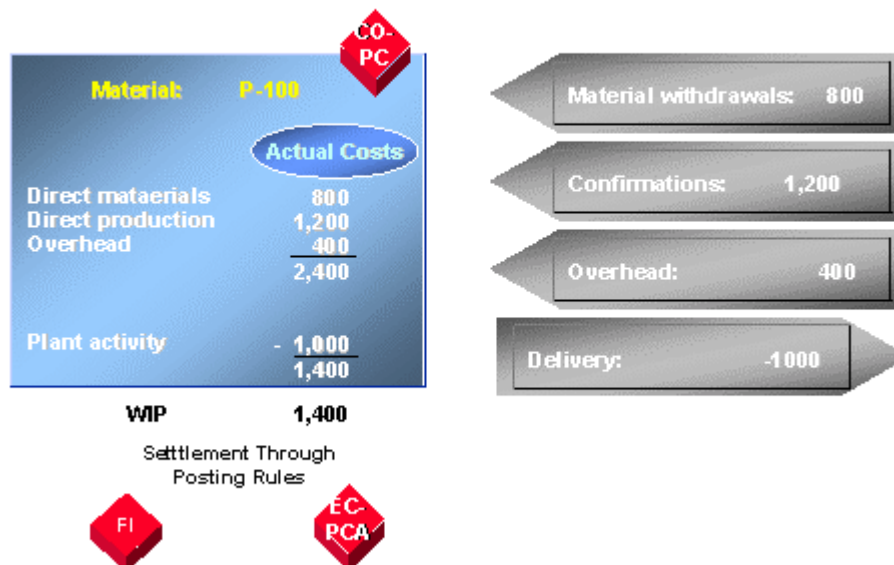
#### 2.1.1 Transaction KKAO (Calculate Work in Process: Collective Processing)

##### Overview

This transaction calculates the value of WIP (work in process) i.e. the value of unfinished products. This value is later on transferred to the corresponding accounts in the balance sheet and P&L in the *Financial Accounting* (FI) component. WIP is a difference between debits (the actual costs incurred like material withdrawals, internal activity allocations, external activities, overhead) and credits (goods receipts) of a production order (PO) *that has not been fully delivered*. The difference is valued at actual cost. The difference between the WIP value in the current period (month) and the WIP value in the previous period corresponds with the inventory change of unfinished products.

During the month-closing settlement (see the chapter [2.3.1. – Production Orders Settlement](#)) the inventory change (WIP) is transferred to the *Financial Accounting* (FI) component. Settlement to FI capitalizes the inventories of unfinished products. The system debits the unfinished goods account (balance sheet) and credits the inventory change account (income statement). For goods that have been placed into finished goods inventory during the current period (i.e. the order has been already fully delivered), the system cancels the work-in-process inventory when you settle the production order.


##### The WIP Concept

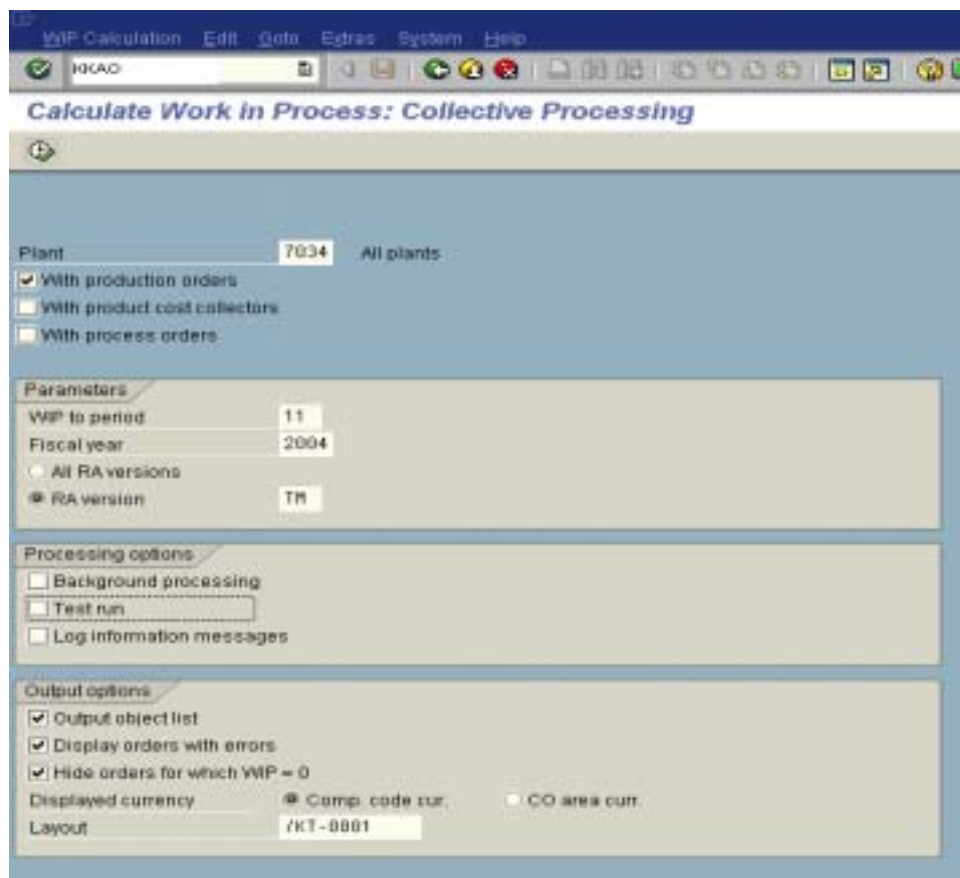


Once the last part of the production order lot has been delivered to stock (i.e. the status of the production order has been changed from REL – released to DLV – delivered or TECO – technically completed), any remaining work in process which have been calculated in the previous period must be canceled so that the order costs can properly be settled to stock.

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/Controlling/Product Cost Controlling/Cost Object Controlling/Product Cost by Order/Period-End Closing/Single Functions: Cost Object Hierarchy/Work in Process/Collective Processing/KKAO-Calculate
<b>Transaction Code</b>	KKAO

In the following screen enter the values as shown below and click on :



**Note:** You can also process the transaction with the “Test run” indicator checked if you don’t want to make any changes into database. Checking the “Background processing” indicator will speed processing of large amounts of data.

Field Name	Description	User Action and Values	Comments
Plant	Key uniquely identifying a plant.	Enter the number “7034” representing Continental Automotive Mexicana.	
With production order	If you set this indicator, production orders are included in processing.	Check the indicator.	
WIP to period	Indicates the last period for which WIP	Enter the number of the actual month for	

	(work in process) is to be calculated. Data is calculated for each month from the opening period or the period of first posting (if posting was done in the past) up to the period specified here.	which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which WIP (work in process) is to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
RA version	Result analysis version indicates the procedure by which work in process is calculated.	Enter the value "TM" – TEMIC Change Results Prod. Order Cuautla	
Output object list	Check this indicator if you want to display the generated object list on the screen.	Check the indicator.	
Display orders with errors	Selecting this indicator has the effect that objects (orders) for which no WIP (work in process) could be calculated are included in the object list of WIP calculation.	Check the indicator.	
Hide orders for which WIP = 0	If you do not want the object list to contain objects for which the work in process is zero, select this indicator.	Check the indicator.	
Displayed currency	Select in which currency the data in the object list should be shown.	Check the option "Comp. code cur." – Company code currency.	WIP is always calculated in the controlling area currency and settled to Financial Accounting in the company code currency.
Layout	The layout determines the format of the generated report i.e. properties like list column structure, sort criteria or filter conditions.	Enter the value "/KT-0001".	

## Transaction Result

Exception	Order	Material no.	Material description	Type	WIP (cumul.)	WIP (period)	Quantity	OR quantity	OUM
000	140036213	00001060C2	ASK*ER20E CHRYSLER JR MY03,5	PP34	10,592.12	10,592.12	1,296.000	800.000	PCE
000	140036237	00009948C0	ASK*ER20E CHRYS. RS L2 ABS	PP34	1,317.44	1,317.44	1,544.000	1,124.000	PCE
000	140036225	00004284D2	ASK*ER20E CHRYS. RS L2 BTCS	PP34	1,192.43	1,192.43	648.000	541.000	PCE
000	140036639	00009950C0	ASK*ER20E CHRYS. RS L2 BTCS	PP34	5,464.48	5,464.48	3,898.000	2,965.000	PCE
000	140036623	00004274D2	ASK*ER20E CHRYS. RS03 ABS	PP34	135.76	135.76	3,240.000	1,355.000	PCE
000	140036233	00008693D7	ASK*ER20E CHRYS. WJ WITHOUT CAN MY02	PP34	5,936.13	5,936.13	648.000	189.000	PCE
000	140035517	00002432D2	ASK*ER20E DC WJ W00 CAN 4X2	PP34	2,635.51	2,635.51	1,598.000	1,445.000	PCE
000	140035909	00002882D0	ASK*ER20E NISSAN - WQW	PP34	5,850.20	5,850.20	1,374.000	1,193.000	PCE
000	140033327	00001821C1	ASK*ER20E TOYOTA 572N	PP34	303.54	317.84	78.000	12.000	PCE
000	140036303	00004190D3	ASK*ER20E UP207 MY03 ABS 4X4	PP34	1,861.45	1,861.45	432.000	353.000	PCE
000	140035539	00006854D1	ASK*ER20I CHRY. JAWX ABS	PP34	256.76	256.76	102.000	0.000	PCE

**Note:** If a red sign in the 'Exception' column appears = the system cannot calculate the WIP for some reason.  
If a green sign appears = WIP has been correctly calculated.

The number in the 'Quantity' column stands for production order quantity and is logically higher than the goods receipt quantity (column 'GR quantity') since none of the production orders has been fully delivered to stock yet (this is a condition for WIP calculation). By comparing these two numbers you can see from which part the production order has already been completed. The column 'WIP (period)' represents the change of WIP value during the current period (since the last WIP calculation). Since the production for most of the production orders is finished during the current period this number equals the number from the 'WIP (cumul.)' column which is WIP cumulated over more periods (months). When the production of all pieces per production order has been completed the 'WIP (cumul.)' value is canceled to zero.

**TIP**

The KKAO transaction calculates WIP collectively for all the production orders where applicable. For calculating WIP of one individual production order use the transaction KKAX (Calculate WIP: Individual Processing).



## 2.1.2 Transaction KKS1 (Variance Calculation: Collective Processing)

### Overview

This transaction:


- calculates a variance comparing target costs (the costs of finished goods delivered to stock, plan prices are used for valuation) with the “control costs” (net actual costs, actual costs collected on a production order) for every production order with the status DLV (delivered) or TECO (technically completed)
- analyzes the variances by splitting them according to various reasons (e.g. input price variance, input quantity variance, resource usage-variance, input quantity variance, scrap variance,...)
- assesses the value of scrap

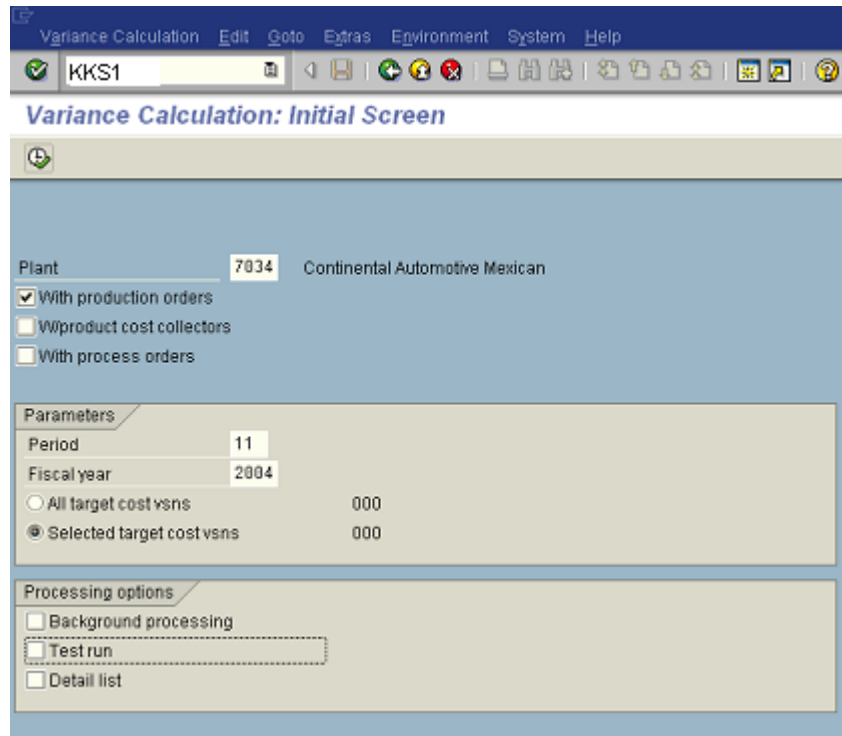
The production order receives the status VCAL (Variances calculated) after variances have been calculated.

When the system calculates variances, it values unplanned scrap quantity with target costs calculated on the basis of the standard cost in the standard cost estimate (saved in material master). Target costs are calculated for all executed operations and reduced by the value of planned scrap. The system compares total target costs with total actual costs assigned to each PO (production order). When it calculates the variances, the system updates this information to the production order for each cost element.

### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/Controlling/Product Cost Controlling/Cost Object Controlling/Product Cost by Order/Period-End Closing/Single Functions: Cost Object Hierarchy/Work in Process/Variances/KKS1-Collective Processing
<b>Transaction Code</b>	KKS1

In the transaction screen enter the values as shown below and click .



Field Name	Description	User Action and Values	Comments
Plant	Key uniquely identifying a plant.	Enter the number "7034" representing Continental Automotive Mexicana.	
With production order	If you set this indicator, production orders are included in processing.	Check the indicator.	
Period	Indicates the settlement period for which variances are to be calculated.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which variances are to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Select target cost versions	This indicator means that variances are only calculated for selected target cost versions.	Check the indicator. The only possible default value "000" – Target costs for total variances will be automatically set up.	
Detail list	Check the indicator for getting a more detailed variances explanation.	Check the indicator.	Optional

The 'Variance Calculation: List' screen appears:

0088

**Variance Calculation: List [Test run]**

Basic List Cost Elements Scrap Variance Categories


Period 11 Fiscal year 2004 Messages 2,600 Currency MXN

Version Target costs for total variances (0) Company code currency

Plant	Cost object	Target costs	Actual costs	Act. costs allocated	Work in process	Scrap	Variance
7...	ORD 140041920	284,655.56	295,818.65	284,683.93	0.00	0.00	11,135.72
7034	ORD 140042315	284,655.56	283,749.24	284,683.92	0.00	0.00	934.68-
7034	ORD 140042537	213,491.81	212,811.86	213,512.95	0.00	0.00	701.09-
7034	ORD 140042781	278,725.23	284,355.95	278,753.01	0.00	0.00	5,602.94
7034	ORD 140043072	284,655.56	283,744.17	284,683.93	0.00	0.00	939.76-
7034	ORD 140043331	83,024.58	82,761.93	83,032.81	0.00	0.00	270.88-
7034	ORD 140044030	201,631.06	200,993.22	201,651.11	0.00	0.00	657.89-
7034	ORD 140044597	213,491.81	213,259.59	213,512.94	0.00	0.00	253.35-
7034	ORD 140041588	200,682.16	201,635.14	200,702.21	0.00	0.00	932.93
7034	ORD 140042547	273,571.83	269,883.03	273,529.22	0.00	0.00	3,848.19-
7034	ORD 140042766	356,363.21	351,295.34	356,363.26	0.00	0.00	5,067.92-

This list is a list of all processed objects (production orders) and relevant values. Among others, it views:

- the target costs
- the posted actual costs (i.e. debits for outgoing goods, internal activity allocation, overhead surcharges, etc. )
- the allocated actual costs (i.e. credits on the grounds of incoming goods and settlements)
- the sum of the variances of the input sides
- the sum of the variances.

After selecting one row (production order) you can click on  for a more detailed display of the total variance composition. In the detailed view you can click on various variances types and display a dialog box with definitions of all variances types, as well as the explanation of how they are calculated.

### TIP

The KKS1 transaction calculates variances collectively for all the production orders where applicable. For calculating variance of one individual production order use the transaction KKS2 (Calculate Variances: Individual Processing).

### 2.1.3 Transaction CO88 (PO Settlement: Collective Processing)

#### Overview

This transaction posts the variances calculated in the previous transaction (KKS1) to *Financial Accounting* (FI). The result of this transaction is a settled production order. When a production order is settled, the actual costs incurred for the order are settled to one or more receiver cost-objects (for example, to the account for the material produced). Offsetting entries are generated automatically to credit the production order. If the costs for the production order are settled to a material (product) account, the order is credited each time material is delivered to stock. The material stock account is debited accordingly.

You can repeat settlement for a given period at any time. For example, because postings were made in that period after settlement had taken place. You can also make settlements in a later posting period instead of within the settlement period (but always within the current fiscal year).

Settlement is defined using the settlement rules that determine what portions of a sender's costs are to be settled to which receiver(s). You specify this by assigning one or more distribution rules to each sender. A distribution rule specifies the following for a settlement sender:


- which settlement receiver you settle to
- which part of the costs you settle
- when you make the settlement

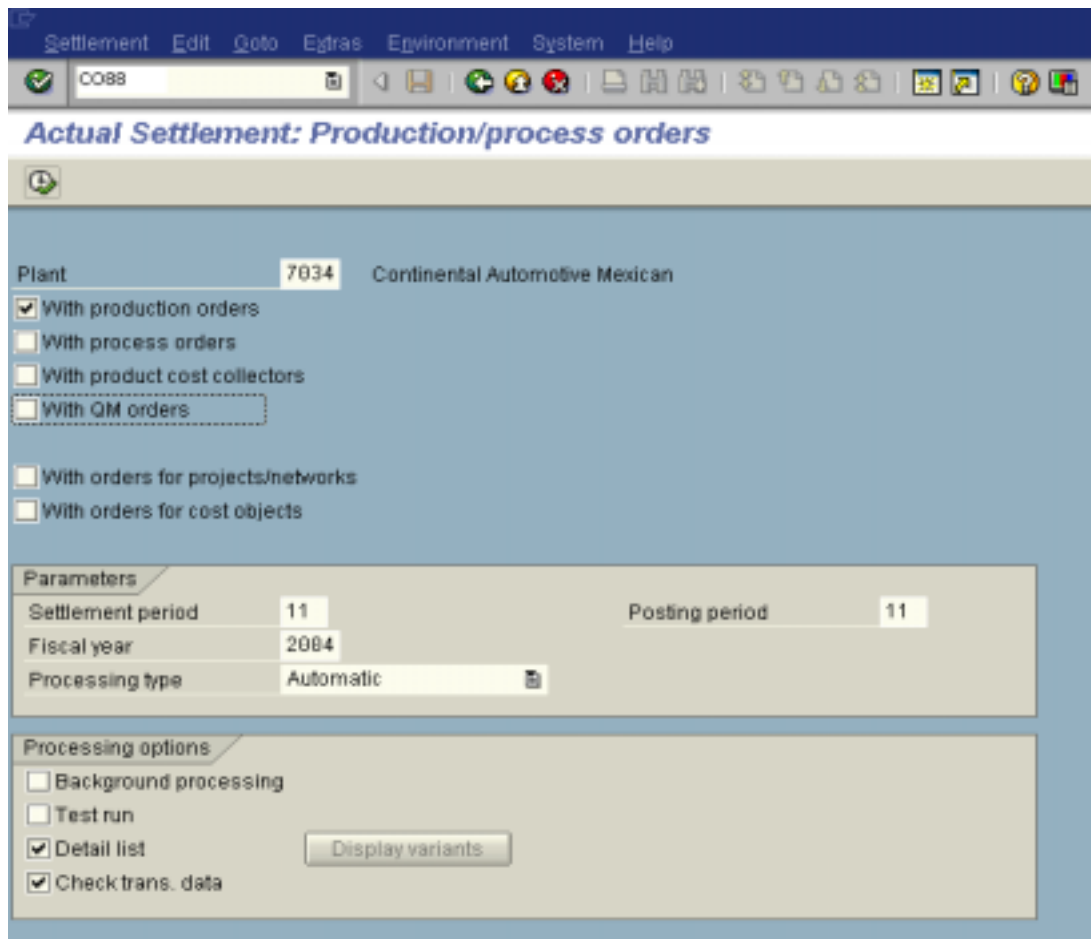
Typically there is one distribution rule for each receiver.

The system always generates rules for production order settlement to materials stock automatically. You cannot enter them manually.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/Controlling/Product Cost Controlling/Cost Object Controlling/Product Cost by Order/Period-End Closing/Single Functions: Cost Object Hierarchy/Work in Process/Settlement/CO88-Collective Processing
<b>Transaction Code</b>	CO88

In the transaction screen enter the values as shown below and click .



**Actual Settlement: Production/process orders**

Plant: 7034 Continental Automotive Mexican

With production orders  
 With process orders  
 With product cost collectors  
 With QM orders  
 With orders for projects/networks  
 With orders for cost objects

**Parameters**

Settlement period: 11      Posting period: 11  
 Fiscal year: 2004  
 Processing type: Automatic

**Processing options**

Background processing  
 Test run  
 Detail list  
 Check trans. data

Display variants

Field Name	Description	User Action and Values	Comments
Plant	Key uniquely identifying a plant.	Enter the number "7034" representing Continental Automotive Mexicana.	
With production order	If you set this indicator, production orders are included in processing.	Check the indicator.	
Settlement Period	Indicates the period for which production orders are to be settled.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which settlement is to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Processing type	Allows you to select the processing type.	Choose the value 'Automatic'.	Use context help for more information about processing types.
Posting period	The period in which the settlement results are posted. The posting date is the last day of the posting period.	Enter the same month as in the field 'Settlement period'.	The posting period can be longer than, or the same as the settlement period.
Detail list	Check the indicator for getting more detailed information on the result of the transaction.	Check the indicator.	Optional
Check trans. data	Checks whether any transaction data was posted to the sender after the last settlement. If not, then sender processing is stopped.	Check the indicator.	


**TIP**

The CO88 transaction settles production orders collectively. For settling one individual production order use the transaction KO88 (PO Settlement: Individual Processing).

In the *Basic list* of collective processing, the result of the settlement, e.g. the number of messages, is viewed. In a statistical evaluation, the processed senders (production orders) are listed in accordance with the following categories:

Category	Number of senders
Completely settled	settled in due order.
Completely cancelled	who were completely cancelled.
Not to be cancelled	who had already been completely cancelled.
Zero balance	already settled or for whom an inventory (actual costs) is not maintained.
Opened/closed	whose system status reads <i>opened</i> or <i>closed</i> .
Blocked against settlement	for whom no settlement is provided. Thus, a cancellation is not possible either.
Being processed	who are being processed. A sender is being processed if a user changes the settlement instruction of the sender at the point in time of the settlement.
Incompletely settled	who were settled incompletely. A settlement is incomplete if an object is debited again in the same settlement run by a different sender after already having been settled
Incorrectly processed	Number of senders for whom an error was signaled, e.g. for sender objects who have the system status <i>Released</i> but for whom no settlement instruction was created.

The *messages* output during the settlement can be viewed via Goto → Messages.

A *detail list* will only be output if the corresponding option was selected in the initial screen of the settlement. You may view the detail list via the function :



## 2.1.4 Transaction KO8G (Settlement of Internal Orders)


### Overview

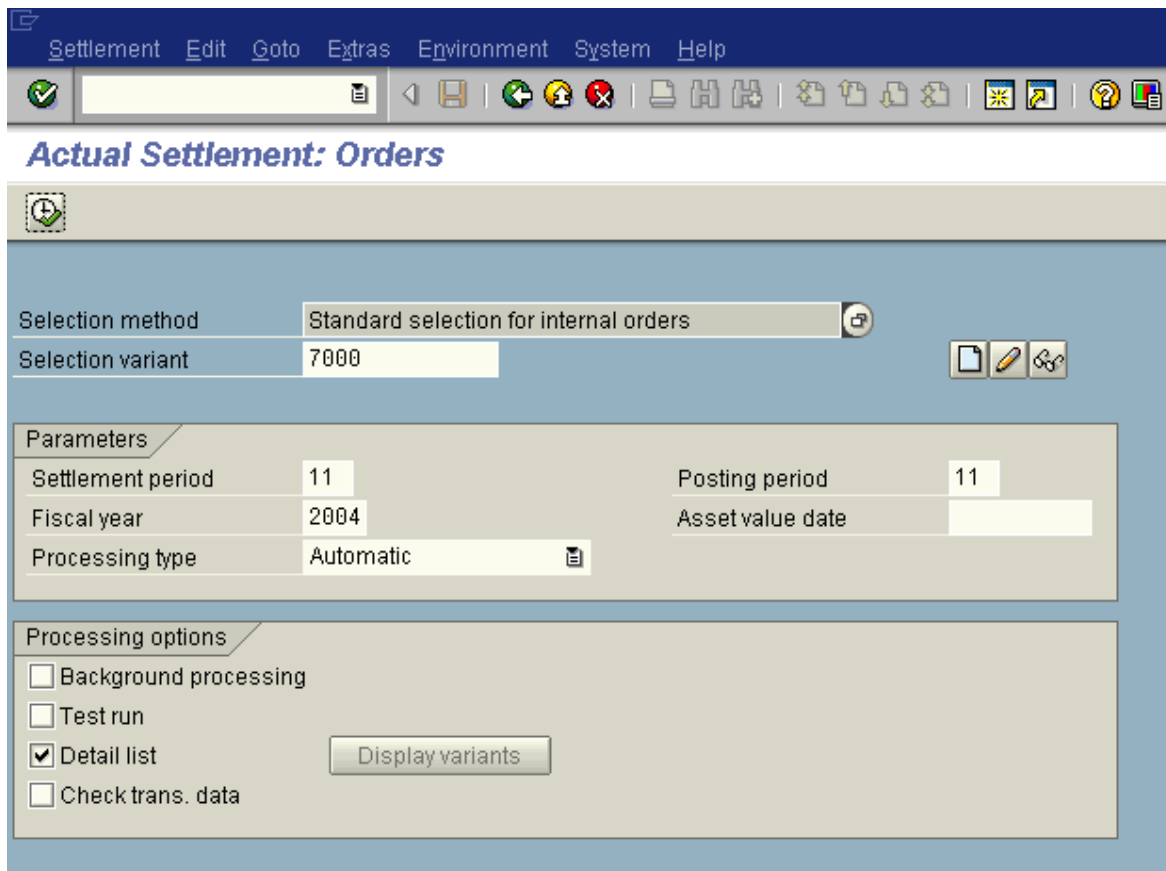
Transaction analogical to the previous one. An internal order is used to monitor parts of the costs, and under certain circumstances, the revenues of the organization.

In addition to the settlement document, the system creates an accounting document for the financial accounting part of the settlement. It also creates a controlling document for the cost accounting part.

### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Internal Orders/ Period End-Closing/ Single Functions/ Settlement/ KO8G – Collective
<b>Transaction Code</b>	KO8G

In the transaction screen enter the values as shown below and click .



The screenshot shows the SAP transaction screen for KO8G. The title bar reads "Settlement Edit Goto Extras Environment System Help". Below the title bar is a menu bar with icons for various functions. The main content area is titled "Actual Settlement: Orders".

The screen displays the following fields and options:

- Selection method:** Standard selection for internal orders
- Selection variant:** 7000
- Parameters:**
  - Settlement period: 11
  - Posting period: 11
  - Fiscal year: 2004
  - Asset value date: (empty)
  - Processing type: Automatic
- Processing options:**
  - Background processing
  - Test run
  - Detail list
  - Check trans. data

A "Display variants" button is located below the processing options.

Field Name	Description	User Action and Values	Comments
Selection method	Select the type of internal orders to be processed.	Enter the value "Standard selection for internal orders".	
Selection variant	Select the variant for procession.	Enter the value "7000".	
Settlement Period	Indicates the period for which internal orders are to be settled.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which settlement is to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Processing type	Select the processing type.	Choose the value 'Automatic'.	Use context help for more information about processing types.
Posting period	The period in which the settlement results are posted. The posting date is the last day of the posting period.	Enter the same month as in the field 'Settlement period'.	
Detail list	Check the indicator for getting more detailed information on the result of the transaction.	Check the indicator.	Optional

In the output screen click on the  icon to get the detail list of settled values:

The screenshot shows the SAP 'Actual Settlement: Orders Detail list' screen. The main window title is 'Actual Settlement: Orders Detail list'. Below the title bar, there is a menu bar with 'List', 'Edit', 'Goto', 'Settings', 'Extras', 'Environment', 'System', and 'Help'. A toolbar contains various icons for navigation and actions. The main content area is titled 'Detail list - Settled values' and contains a table with the following data:

Sender	Short text: Sender
Receiver	Value COCurr Additional information
ORD 72772005	Field DC
CTR 7296	696.02
ORD 72772006	Field Volvo
CTR 7296	174.86
ORD 72772007	Customer site DC
CTR 7296	1,065.46
ORD 72772008	Customer Site JAGUAR
CTR 7296	127.97
ORD 72772010	Customer site Volvo
CTR 7296	127.56
ORD 72772011	Field Jaguar
CTR 7296	306.30
ORD 72772013	Field Land Rover
CTR 7296	172.60



### 3 Subprocess – Adjustments and Process Maintenance

#### 3.1 Step

##### 3.1.1 Transaction F.50 (Profit and Loss Adjustment)

###### Overview

In this transaction subsequent business-area adjustment for the income statement is carried out. The transaction distributes:

- Cash discounts paid, cash discounts received or lost cash discounts and
- Exchange rate differences (realized as well as those valued in advance) which occur when paying a customer or vendor invoice

to different business-areas. Readjustment must be carried out prior to creating a business area balance sheet. Profit Center Accounting also requires the results of readjustments.

The system selects all customer and vendor items cleared within the specified reporting period, and distributes the cash discounts or exchange rate differences noted in them. A P&L readjustment makes transfer postings to the accounts that were posted to by the original documents. These reverse the original account assignment (that is, make a posting with an opposite debit or credit indicator) and repost the account assignment(s) of the offsetting item(s).


For each account, you can specify an adjustment account to post the adjustment to. Otherwise, the adjustment is posted to the original account. To distinguish adjustment postings from other postings, you should create separate adjustment accounts and have the adjustments posted to them.

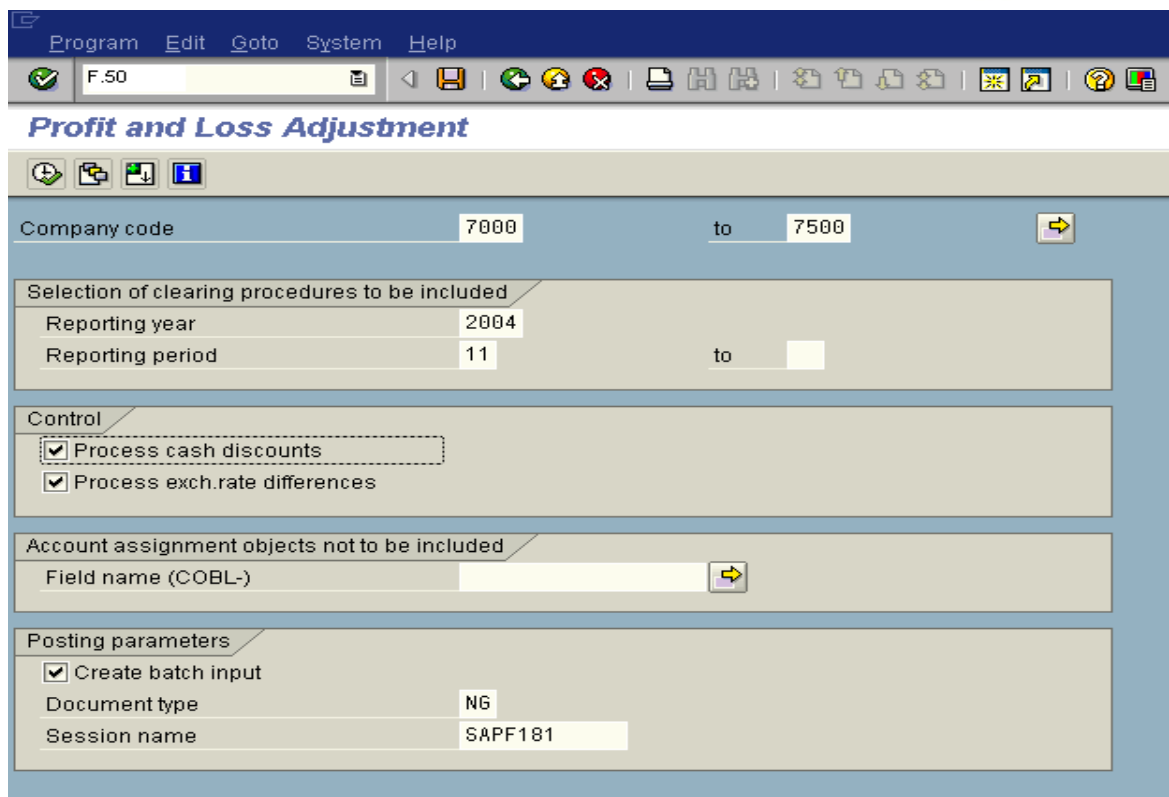
To prevent the business area balances from shifting because of the transfer postings, you have to set up a clearing account which records the clearing entries (postings which produce a zero balance). The program may only be executed once for each posting period, that is, no clearing procedures may be carried out afterwards in this period.

The program creates a batch input session which has to be processed by the user. If account determination has not been maintained or is incorrect for the clearing account, the system does not create any posting for the company code in question. The queried entries are listed at the end of the log.

###### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Periodic Processing/ Closing/ Regroup/ F.50 - Profit and Loss Adjustment
<b>Transaction Code</b>	F.50

In the transaction screen enter the values as shown below and click .



The screenshot shows the SAP Profit and Loss Adjustment (F.50) transaction. The interface includes a menu bar (Program, Edit, Goto, System, Help) and a toolbar. The main area is titled "Profit and Loss Adjustment" and contains several sections:

- Company code:** 7000 to 7500
- Selection of clearing procedures to be included:**
  - Reporting year: 2004
  - Reporting period: 11 to
- Control:**
  - Process cash discounts
  - Process exch.rate differences
- Account assignment objects not to be included:**
  - Field name (COBL-):
- Posting parameters:**
  - Create batch input
  - Document type: NG
  - Session name: SAPF181

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Reporting Year	Fiscal year for which you want to carry out the P&L readjustment.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Reporting period	Posting period (or period interval) for which you want to carry out the P&L readjustment.	Enter the number of the month for which the monthly closing procedure is being performed.	
Process cash discounts	If you check this parameter, then the profit and loss readjustment is made for cash discount paid, cash discount received, and cash discount loss items.	Check the parameter.	
Process exch. rate differences	If you check this parameter, then the profit and loss readjustment is made for exchange rate differences.	Check the parameter.	
Create batch input	If you check this option, then the system creates a batch input session for the postings to be made.	Check the option.	If you select "Create batch input", you have to specify a document type as well as a batch input session name for the documents to be created. You will execute the generated batch input with the transaction SM35 in the next step.

Document type	Select the document type used for posting the documents in accounting.	Enter the value "NG" standing for P & L adjustment.	
Session name	Choose the session name code. The postings are entered in a batch input session using this name.	Name your session so that you can identify it among others later, e.g. enter the value "SAPF181".	

**Profit and Loss Adjustment**

Mandant 111  
NÜRNBERG

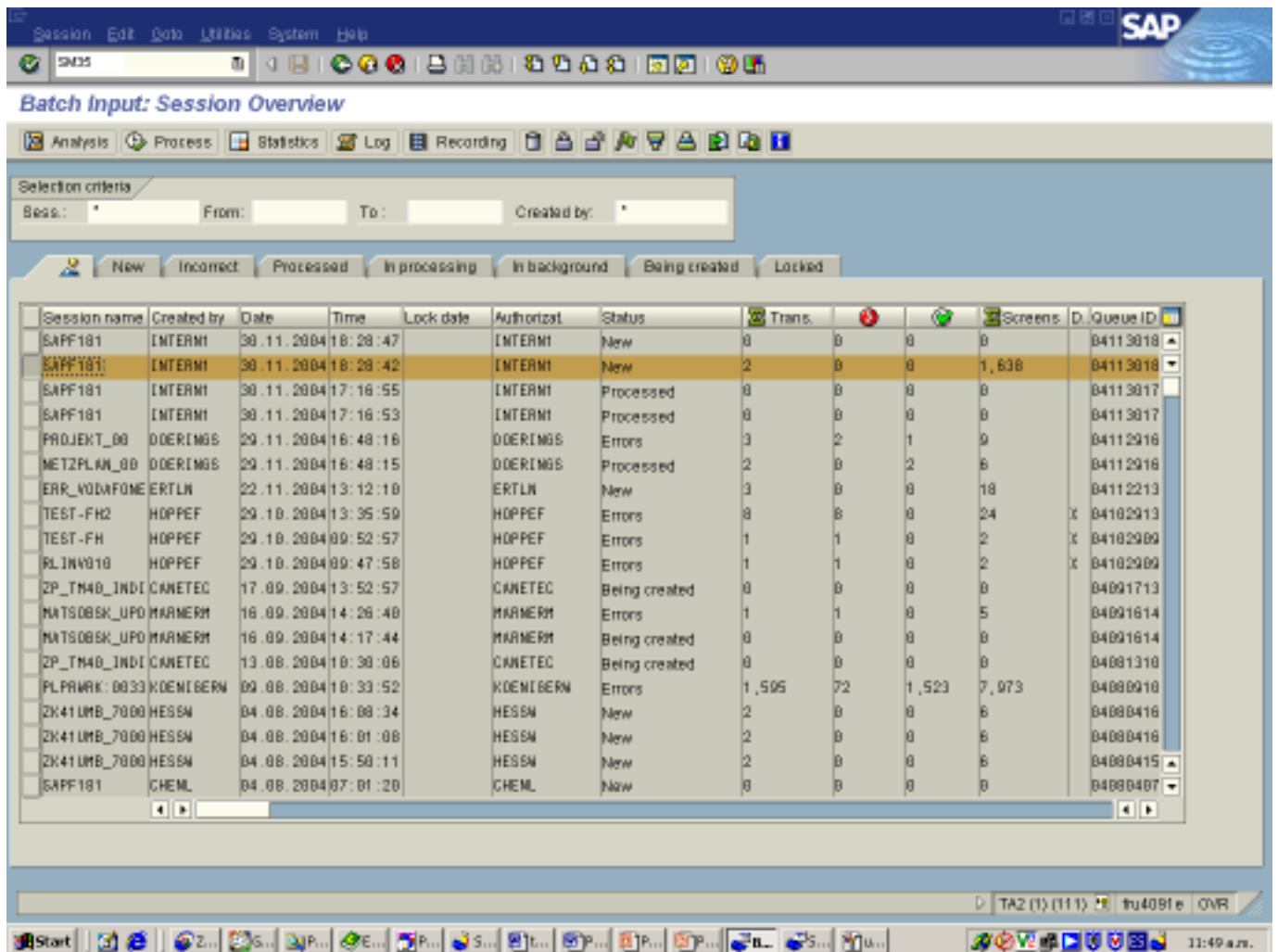
Text									
CoCd	Doc.no.	Year	Document	header text	Pstg date	Reference	Curr.	LCurr	LCur2
G/L acct	BA	Prof.segmt	Plnt	Amt.in loc.cur.	LC2 amount				
Distribution of exchange rate difference									
7000			P&L adjustment		31.10.2004	SAPF181/041010/2	EUR	MXN	USD
N15418	0002			1,407.43-		0.00			
N15418	0002		7034	1,407.43		0.00			
N15418	0002			45,631.76-		0.00			
N15418	0002		7034	45,631.76		0.00			
N08018	0002	3958549		0.00		200.61			
N08018	0002		7034	0.00		200.61-			
N08018	0002	3958549		0.00		4,755.41			
N08018	0002		7034	0.00		4,755.41-			
N15418	0002			262.56		0.00			
N15418	0002	3787274	7034	262.56-		0.00			
N08018	0002	3958549		0.00		15.56-			
N08018	0002	3787274	7034	0.00		15.56			
N15418	0002			204.71-		0.00			
N15418	0002	3787275	7034	204.71		0.00			
N08018	0002	3958549		0.00		12.13			
N08018	0002	3787275	7034	0.00		12.13-			
N15418	0002			188.83		0.00			
N15418	0002	3792762	7034	188.83-		0.00			
N08018	0002	3958549		0.00		14.37-			
N08018	0002	3792762	7034	0.00		14.37			

An input batch session with the name SAPF181 has been created. The results are shown in the list above. You have to execute the batch input session using the transaction SM35.

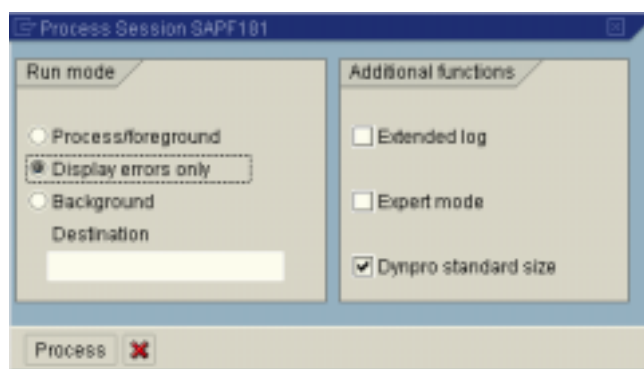
**Access the transaction by:**

<b>SAP Menu Path</b>	Tools/Administration/ Monitor/ SM35 – Batch Input
<b>Transaction Code</b>	SM35

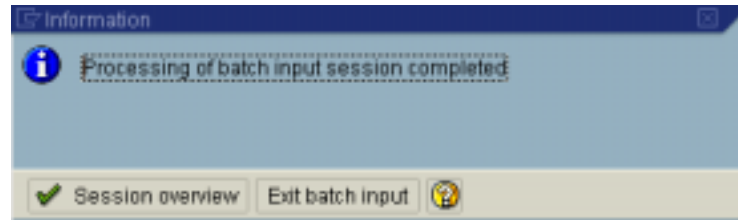
The following screen appears:



From the session list that appeared, select the rows (sessions) you have just created with the transaction F.50 and click Process. A dialog box appears.



In the “Run mode”, check the option “Display errors only”. The session will be executed in the background with the exception of error messages. Press  or click . You will be notified by the system once the batch session has been completed.



### 3.1.2 Transaction F.5D (Calculate Balance Sheet Adjustment)

#### Overview

Readjustment must be carried out prior to creating a business area balance sheet. (Re)adjustments are transfer postings which create one or more account assignments (not blank) for the unspecified account assignments in original documents. A balance sheet adjustment distributes:

- receivables and payables in customer and vendor reconciliation accounts,
- tax postings,
- cash discount postings from the net method of posting vendor invoices
- valued exchange rate differences in open items (this is a P&L item, but since receivables or payables increase or decrease depending on the valuation, a readjustment is also made for the exchange rate difference with a reverse +/- sign).

This process ensures the zero balance per business area necessary for creating business area balance sheets. It consists of the following steps:

When posting a document, the system analyzes it to determine whether a balance sheet readjustment is necessary. If a readjustment is required, the system marks the document for readjustment.

Readjustments are calculated for the marked documents and stored in special tables.

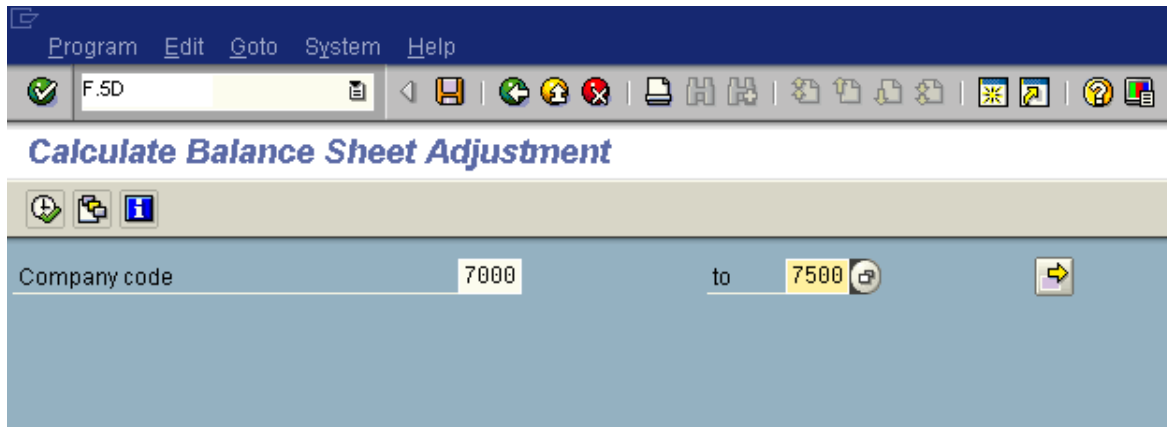
The calculated readjustments are read and then distributed and posted in total to the appropriate accounts.

The system uses the account assignments of the offsetting entries in the initial document to calculate the distribution. Offsetting entries are all G/L account items apart from tax items and cash discount items. Readjustment is made only for those account assignments, which were not specified during posting (their value is blank). If a value is entered in an account assignment field during posting, it is regarded as a correct entry and not changed by the readjustment.

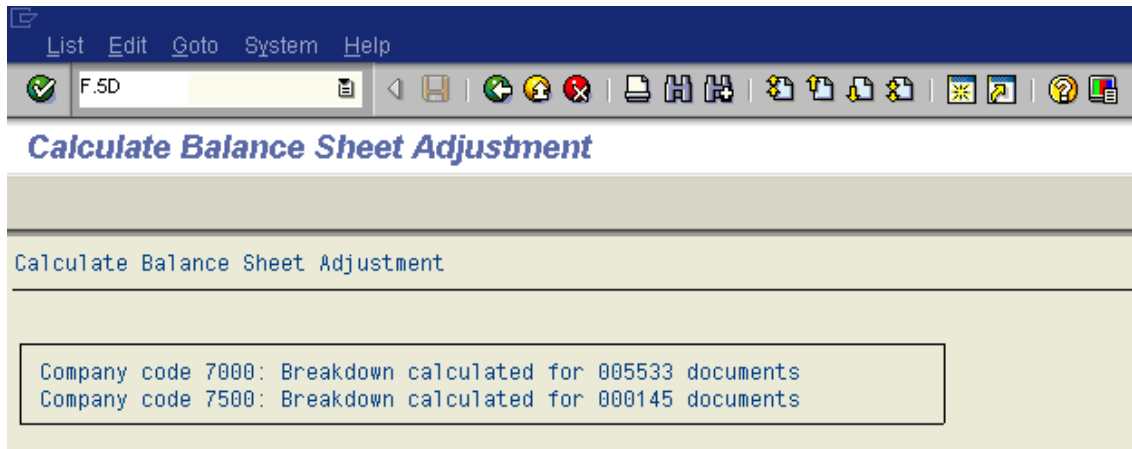
#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Periodic Processing/ Closing/ Regroup/ Balance Sheet Adjustment/ F.5D - Calculate
<b>Transaction Code</b>	F.5D

On the first screen, you have to select the “Company code”. Enter the values from “7000” to “7500” representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.:



After finishing the calculation, the system displays the following screen with the number of documents processed for each company code:



For the changes to take effect in accounting, it's necessary to post the calculated adjustments using the following transaction F.5E.


### 3.1.3 Transaction F.5E (Post Balance Sheet Adjustment)

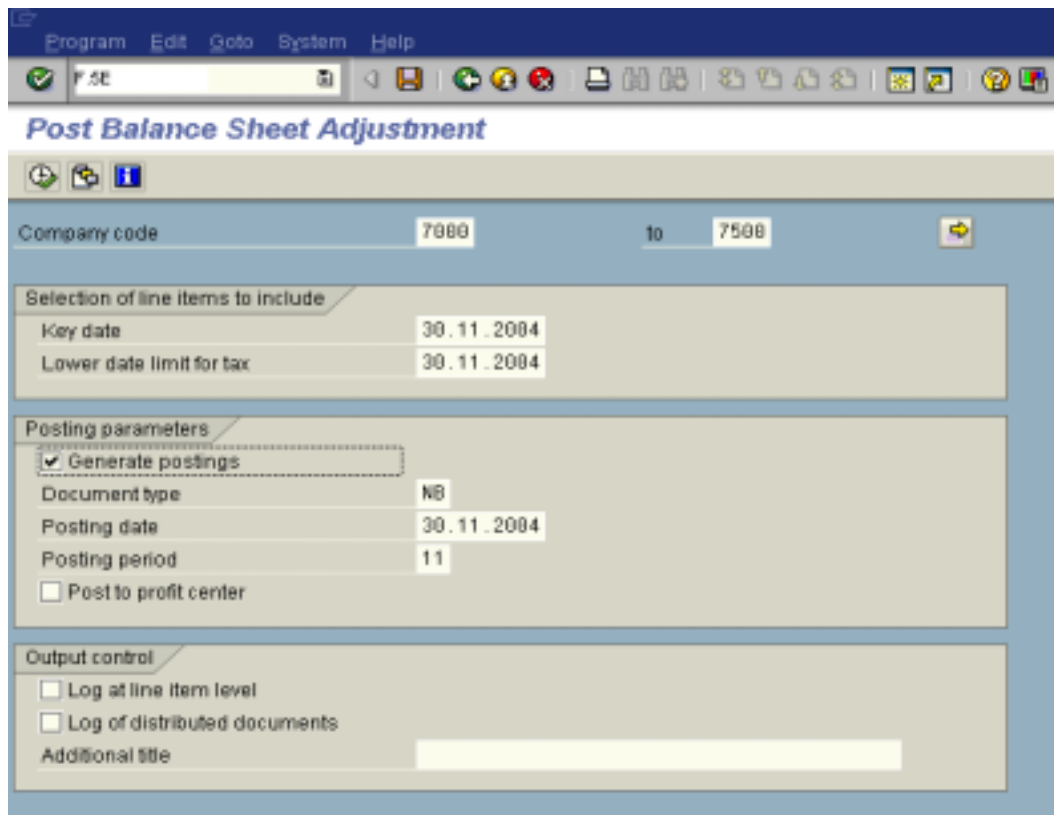
#### Overview

In this transaction you post the balance sheet adjustments calculated in previous chapter.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Periodic Processing/ Closing/ Regroup/ Balance Sheet Adjustment/ F.5E - Post
<b>Transaction Code</b>	F.5E

In the transaction screen enter the values as shown below and click .



The screenshot shows the SAP F.5E transaction screen titled "Post Balance Sheet Adjustment". The interface includes a menu bar (Program, Edit, Goto, System, Help) and a toolbar. The main form contains the following fields and sections:

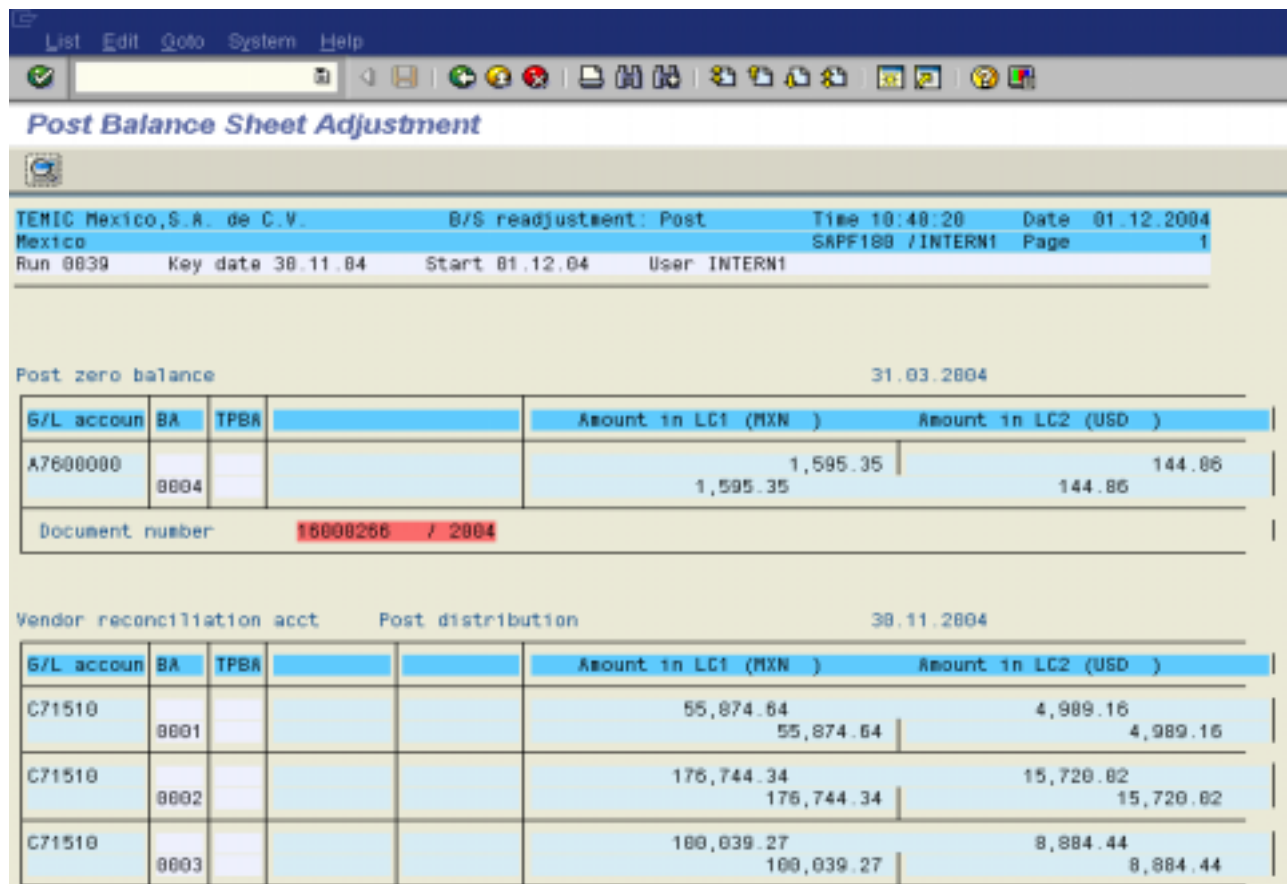
- Company code:** 7000 to 7500
- Selection of line items to include:**
  - Key date: 30.11.2004
  - Lower date limit for tax: 30.11.2004
- Posting parameters:**
  - Generate postings
  - Document type: NB
  - Posting date: 30.11.2004
  - Posting period: 11
  - Post to profit center
- Output control:**
  - Log at line item level
  - Log of distributed documents
  - Additional title: [Empty text field]

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Key date	Key date on which you want to carry out the readjustment.	Enter the last day of the month being closed (= the balance sheet key date).	The key date must be later than or the same as the key date of the last posting run.
Lower date limit	This field limits the tax postings to be	Enter the same date as in the "Key date"	The lower date limit



for tax	taken into consideration. All tax postings for which the posting date is after the value entered here and before or the same as the key date are taken into consideration.	field.	must be after or on the same day as the lower date limit of the previous posting run.
Generate postings	If you select this parameter, the system immediately posts the documents created during the report run.	Check the parameter.	
Document type	Select the document type used for posting the documents in accounting.	Enter the value "NB" standing for Balance Sheet Adjustment.	
Posting date	The posting date of the accounting postings.	Enter the last day of the month being closed.	The date may be on or before the key date for the readjustment. If you do not make an entry in this field, the system uses the key date as the posting date.
Posting period	Posting period which is used for the postings to be generated.	Enter the number of the month being closed.	The posting date must be within the posting period.

The overview of the processed adjustments and documents posted is displayed in the following screen:



The screenshot shows the SAP 'Post Balance Sheet Adjustment' screen. At the top, there is a menu bar with 'List', 'Edit', 'Goto', 'System', and 'Help'. Below the menu bar is a toolbar with various icons. The main title is 'Post Balance Sheet Adjustment'. The screen displays the following information:

TEMIC Mexico, S.A. de C.V.      B/S readjustment: Post      Time 10:48:20      Date 01.12.2004  
Mexico      SAPF188 / INTERN1      Page 1  
Run 0039      Key date 30.11.04      Start 01.12.04      User INTERN1

Post zero balance      31.03.2004

G/L account	BA	TPBA	Amount in LC1 (MXN )	Amount in LC2 (USD )
A7600000	0004		1,595.35	144.86
			1,595.35	144.86

Document number      16000266 / 2004

Vendor reconciliation acct      Post distribution      30.11.2004

G/L account	BA	TPBA	Amount in LC1 (MXN )	Amount in LC2 (USD )
C71510	0001		55,874.64	4,989.16
			55,874.64	4,989.16
C71510	0002		176,744.34	15,720.82
			176,744.34	15,720.82
C71510	0003		100,039.27	8,884.44
			100,039.27	8,884.44

## 3.2 Step

### 3.2.1 Transaction F.05 (Foreign Currency Valuation)

#### Overview

This transaction carries out foreign currency valuation at a “key date” (the last day of month). The following items/accounts are valued:

- Open items
- Foreign currency balance sheet accounts. This means G/L accounts that are managed in a foreign currency.

The result of the valuations are stored per valued document and posted to adjustment accounts and P&L accounts. Assets and liabilities are valued using the unit account method of valuation which means that the individual open items are valued. If this is not possible (because the account is not managed on an open item basis) the balance of the account is valued instead. The result of the valuations are stored per valued document and posted to adjustment accounts and P&L accounts.

#### Access the transaction by:

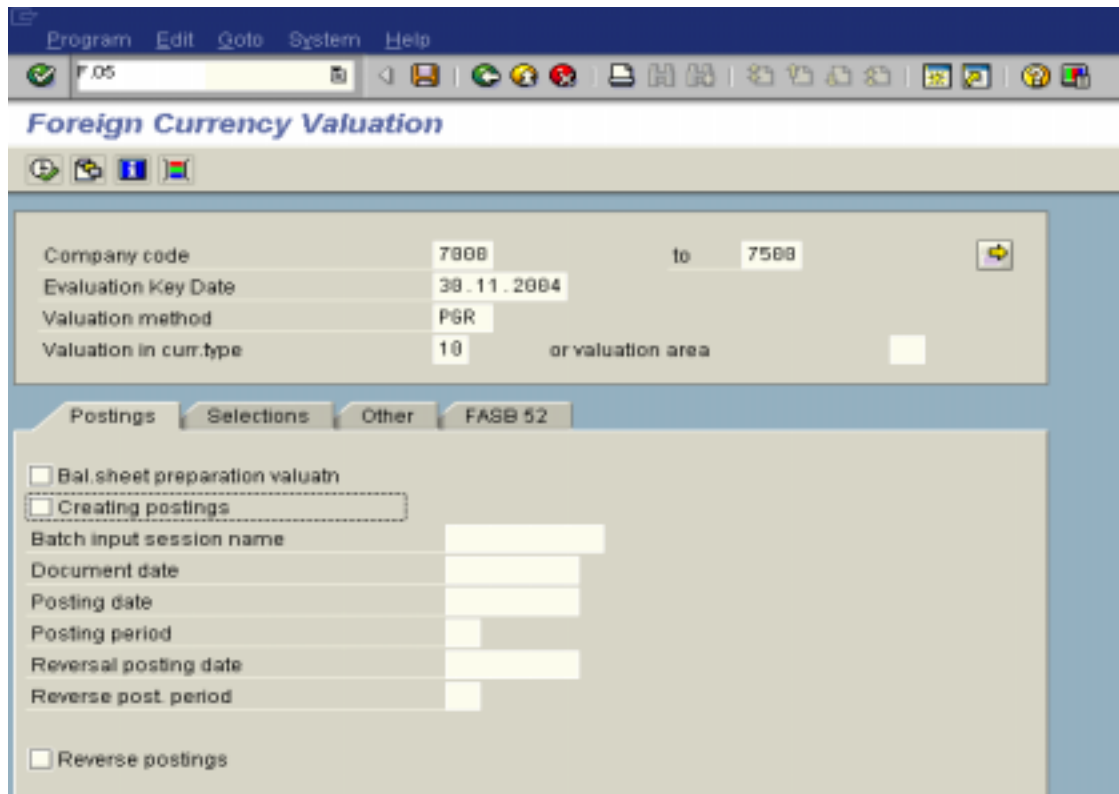
<b>SAP Menu Path</b>	Accounting/TCE: Period-End-Closing Accounting(FI/CO)/Foreign Currency Valuation/F.05 – Foreign Currency Valuation
<b>Transaction Code</b>	F.05

#### a) Valuation of Open Items

In this transaction, as a precaution, it’s better to proceed in two steps. In the first step we calculate valuations without posting them. In the second step, after making sure the calculations are correct, we post them to accounting.

First, enter the values in the form header only like on the screen shown below. Leave all the fields in the “Postings” card empty and proceed to the “Selection” card.

The “Postings” card:



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from “7000” to “7500” representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Evaluation key date	Key date for the foreign currency valuation.	Enter the last day of the month being closed.	Documents that have not been cleared at this date, or whose clearing date is after this date are considered.
Valuation method	Select the unique key for determining a foreign currency valuation method.	Enter the value “PGR” standing for “FX reval.open items, fundament.valuation Type I”.	
Valuation in curr. type	The currency type is a key describing a currency with regard to its role within the R/3 System and the valuation method with which the amount arose.	Enter the value “10” standing for “Company code currency”.	

In the “Selections” card enter the values as shown below and click .

Field Name	Description	User Action and Values	Comments
Valuate vendor open items	By checking this indicator, you include the vendor open items into processing.	Check the indicator.	It's necessary to activate this indicator while using the PGR valuation method.
Valuate customer open items	By checking this indicator, you include the customer open items into processing.	Check the indicator.	It's necessary to activate this indicator while using the PGR valuation method.
Currency	Select the local currency. All amounts in other currencies in the system will be considered as foreign currencies and will be processed.	Enter the value "MXN".	

The results of the calculation appear on the next screen. The numbers in the red-marked "Exchange rate" column on the picture are the exchange rates used for valuation. These exchange rates are delivered by Germany. The numbers in the "Account" column identify the respective business partners.

Print this report (Menu: List → Print) and consult it with the Accounting Section (Sr. Luis Gallardo – 2.12.2004).

Foreign Currency Valuation

TEMIC Mexico, S.A. de C.V. Foreign Currency Valuation Time 20:06:35 Date 03.02.2004  
 Mexico SAPF100 /FR1ASC Page 1

Key date 31.01.04  
 Valuation in Company code currency (18)  
 Method PGR FX reval open items, fundament, valuation Type

Ac	S/L acct	Account	Curr	Doc.no.	Its	Amount FC	Am. in loc. cur.	Exch. rate \$	Exch. rate	Ty	Post date	Old difference	New difference
D	A6011	78	USD	9700037299	1	1,912.80	21,508.89	11.10310	11.24900	RV	13.10.2003	0.00	278.96
D	A6011	78	USD	9700038856	1	3,316.60	37,497.81	11.10310	11.30610	RV	18.12.2003	0.00	673.27
D	A6011	78	USD	9700038857	1	3,316.60	37,497.81	11.10310	11.30610	RV	18.12.2003	0.00	673.27
D	A6011	78	USD	9700038858	1	5,920.20	66,934.37	11.10310	11.30610	RV	18.12.2003	0.00	1,201.80
D	A6011	78	USD	9700038859	1	6,860.23	75,361.23	11.10310	11.30610	RV	18.12.2003	0.00	1,352.83
D	A6011	78	USD	9700038860	1	2,319.50	26,224.50	11.10310	11.30610	RV	18.12.2003	0.00	470.86
D	A6011	78	USD	9700038861	1	1,159.75	13,112.25	11.10310	11.30610	RV	18.12.2003	0.00	235.43
D	A6011	78	USD	9700038862	1	1,159.75	13,112.25	11.10310	11.30610	RV	18.12.2003	0.00	235.43
D	A6011	78	USD	9700038863	1	829.15	9,374.45	11.10310	11.30610	RV	18.12.2003	0.00	168.31
D	A6011	78	USD	9700038870	1	2,319.50	26,135.20	11.10310	11.26760	RV	18.12.2003	0.00	381.56
D	A6011	78	USD	9700039097	1	8,140.28	90,263.49	11.10310	11.08850	RV	05.01.2004	0.00	118.85
D	A6011	78	USD	9700039098	1	8,140.28	90,263.49	11.10310	11.08850	RV	05.01.2004	0.00	118.85
D	A6011	78	USD	9700039099	1	8,880.30	98,469.21	11.10310	11.08850	RV	05.01.2004	0.00	129.65
D	A6011	78	USD	9700039100	1	3,316.60	36,776.12	11.10310	11.08850	RV	05.01.2004	0.00	48.42
D	A6011	78	USD	9700039101	1	3,316.60	36,776.12	11.10310	11.08850	RV	05.01.2004	0.00	48.42
D	A6011	78	USD	9700039102	1	3,316.60	36,776.12	11.10310	11.08850	RV	05.01.2004	0.00	48.42
D	A6011	78	USD	9700039103	1	2,198.80	24,381.39	11.10310	11.08850	RV	05.01.2004	0.00	32.11
D	A6011	78	USD	9700039104	1	2,198.80	24,381.39	11.10310	11.08850	RV	05.01.2004	0.00	32.11
D	A6011	78	USD	9700039105	1	2,198.80	24,381.39	11.10310	11.08850	RV	05.01.2004	0.00	32.11
D	A6011	78	USD	9700039106	1	1,899.40	12,190.70	11.10310	11.08850	RV	05.01.2004	0.00	16.05
D	A6011	78	USD	9700039107	1	3,479.26	38,579.77	11.10310	11.08850	RV	05.01.2004	0.00	50.80
D	A6011	78	USD	9700039108	1	3,479.26	38,579.77	11.10310	11.08850	RV	05.01.2004	0.00	50.80

If the calculated valuations appear correct you can proceed to step 2 and post them into accounting. Click twice and go back to the "Postings" card. Enter the following values as shown below. The header and "Selection" card fields remain unchanged. Click to proceed.

Foreign Currency Valuation

Company code 7808 to 7508

Evaluation Key Date 30.11.2004

Valuation method PGR

Valuation in curr.type 18 or valuation area

Postings Selections Other FASB 52

Bal. sheet preparation valuation

Creating postings

Batch input session name PGR\_7808 508

Document date 02.12.2004

Posting date 30.11.2004

Posting period 11

Reversal posting date 01.12.2004

Reverse post. period 12

Reverse postings

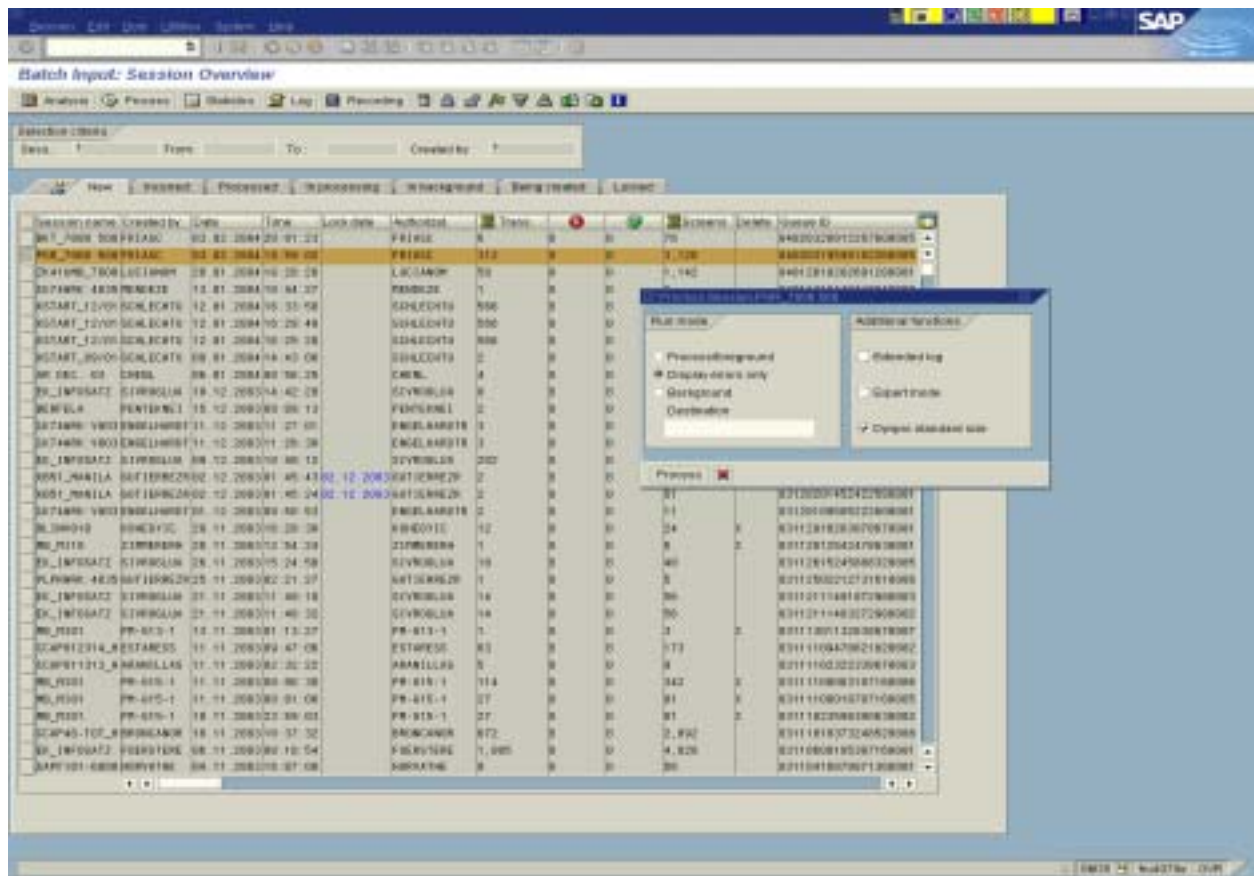
Field Name	Description	User Action and Values	Comments
Creating postings	If you select this parameter, postings are generated and put into a batch input session specified in the next field.	Check the parameter.	
Batch input session name	The postings are entered in a batch input session using the name you enter here.	Name your session so that you can identify it among others later, e.g. enter the value "PGR_7000 500".	If this is a correction run or a balance sheet-relevant valuation, the postings are made straight away, only the incorrect postings are put into the batch input session.
Document date	Document date of the documents generated.	Enter the actual date.	
Posting date	The posting date of the accounting postings.	Enter the last day of the month being closed.	
Posting period	Posting period which is used for the postings to be generated.	Enter the number of the month being closed.	
Reversal posting date	The posting date of the reversal postings in the batch input session.	Enter the following day after the posting date.	For valuations that don't affect financial statements, all postings are reversed at the reverse date.
Reverse post. period	Posting period of the reversal postings in the batch input session.	Enter the number of the following month being closed.	
Reverse postings	If you set this indicator, postings created are reversed on the reversal date.	Check the indicator.	

An input batch session with the name "PGR\_7000 500" has been created. The results are shown in the list above. For the postings to take effect in accounting, you have to execute the batch input session using the transaction SM35 in the next step.

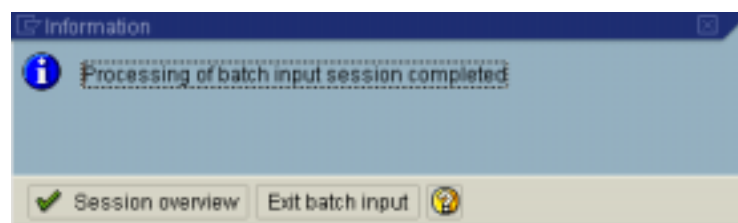
#### Access the transaction by:

<b>SAP Menu Path</b>	Tools/Administration/ Monitor/ SM35 – Batch Input
<b>Transaction Code</b>	SM35

The following screen appears:



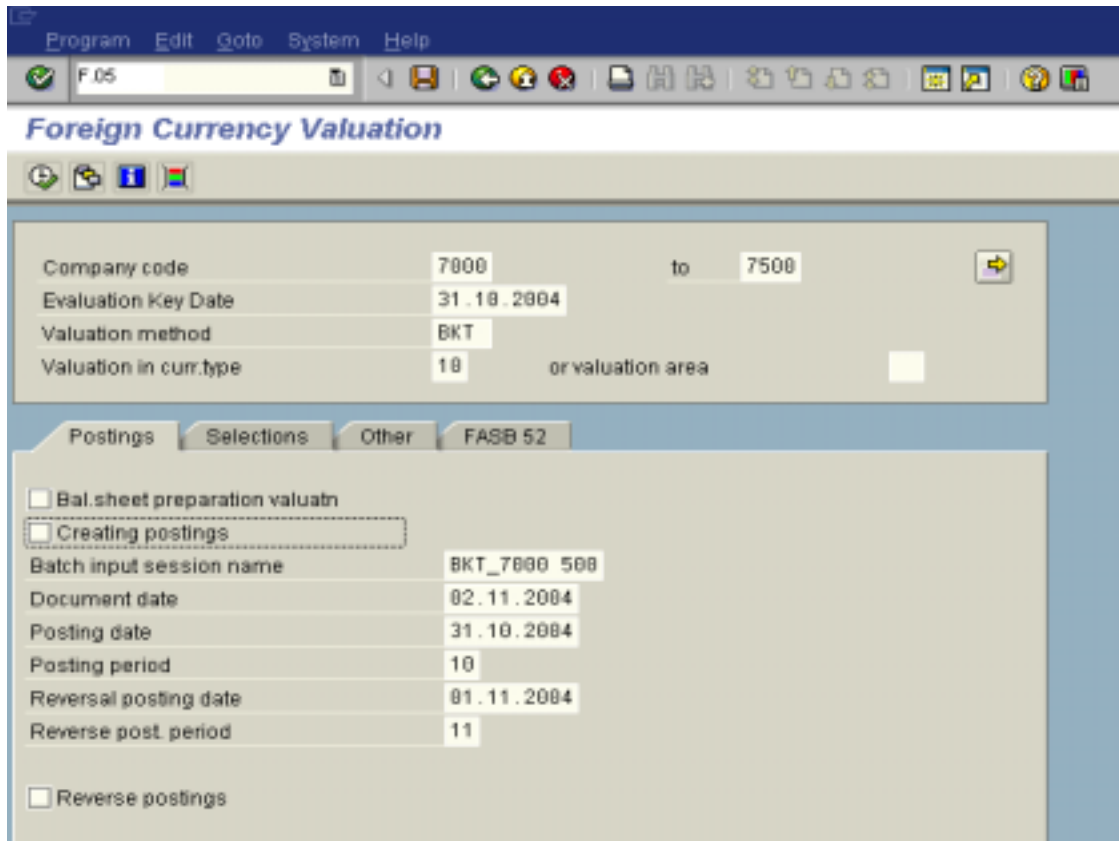
From the session list that appeared, select the rows (sessions) you have just created with the transaction F.05 (session name “PGR\_7000 500”) and click **Process**. A dialog box appears. Check the option “Display errors only” in the “Run mode”. The session will be executed in the background with the exception of error messages. Press **Enter** or click **Process**. You will be notified by the system once the batch session has been completed.






## b) Valuation of Bank Accounts

Go back or call the transaction again. On the “Postings” card change the valuation method to “BKT” (FX reval.accounts (banks) ,fundament.valuat.Type I ) and the batch input session name to “ BKT\_7000 500” as shown on the picture below:




The screenshot shows the SAP Foreign Currency Valuation dialog box. The window title is "Foreign Currency Valuation". The menu bar includes "Program", "Edit", "Goto", "System", and "Help". The address bar shows "F.05". The main area contains the following fields:

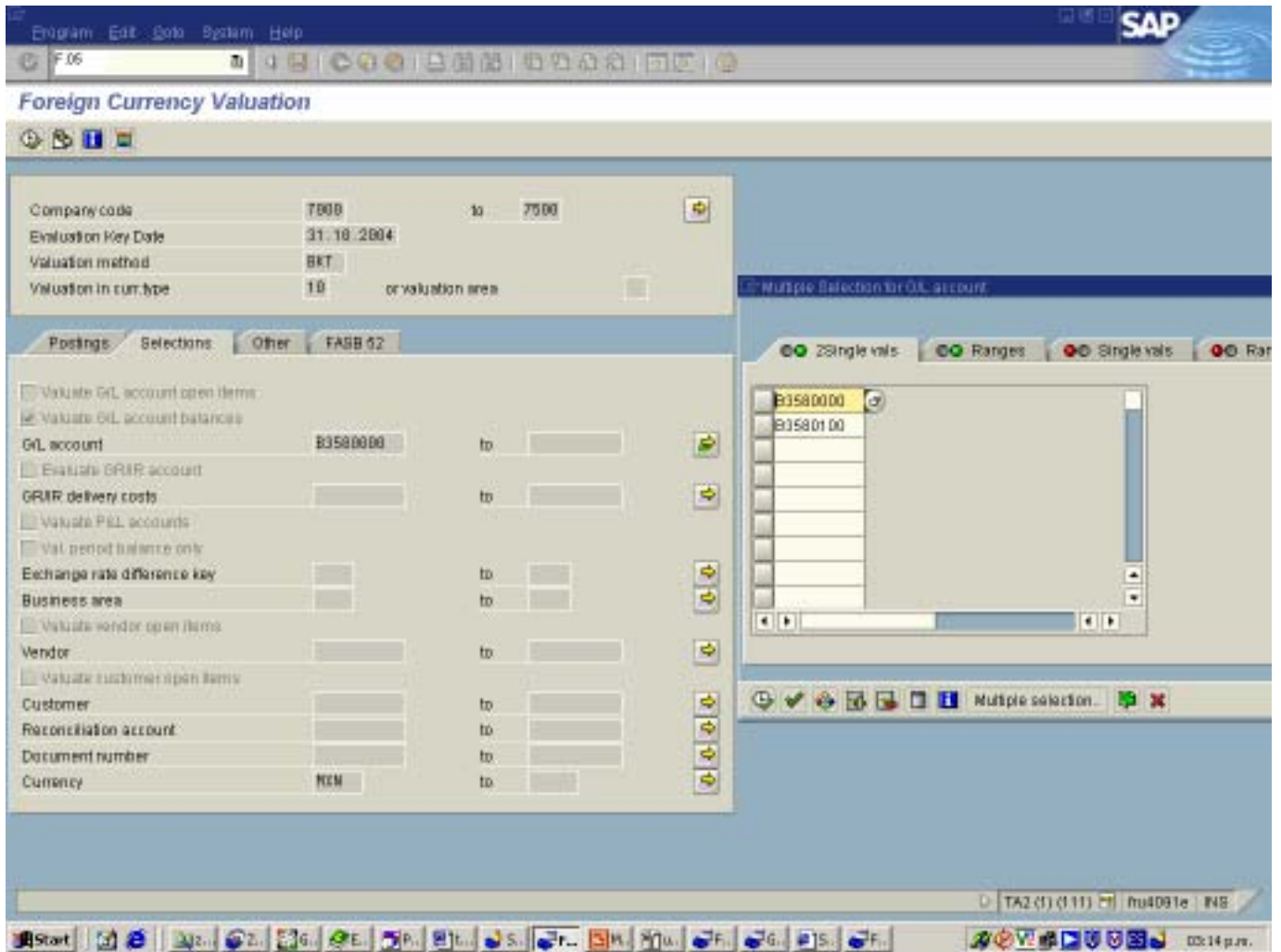
Company code	7000	to	7500	
Evaluation Key Date	31.10.2004			
Valuation method	BKT			
Valuation in curr.type	18	or valuation area	<input type="checkbox"/>	

Below the main area are four tabs: "Postings", "Selections", "Other", and "FASB 52". The "Postings" tab is active and contains the following fields:

<input type="checkbox"/> Bal. sheet preparation valuatn	
<input type="checkbox"/> Creating postings	
Batch input session name	BKT_7000 500
Document date	02.11.2004
Posting date	31.10.2004
Posting period	10
Reversal posting date	01.11.2004
Reverse post. period	11
<input type="checkbox"/> Reverse postings	

On the “Selections” card enter the values as shown on the picture below and click the “Multiple selection” arrow on the “G/L account” level. A dialog window “Multiple selection for G/L account” appears. In the second row of the “Single value” card enter the account number “B3580100” standing for CITIBANK - USD - TEMIC - Mexico - cash in bank. Click  to close the dialog window and once again to process the valuation.





Field Name	Description	User Action and Values	Comments
Valuate G/L account open balances	By checking this indicator, you can valuate any G/L account open balance which you specify in the next field.	Check the indicator.	
G/L account	Specify the account you want to revalue.	Enter the value "B3580000" standing for account "CITIBANK FFM – EUR – TEMIC – Mexico - cash in bank".	
Currency	Select the local currency. All amounts in other currencies in the system will be considered to be foreign currencies and will be processed.	Enter the value "MXN".	

The system displays results as shown on the list below. At the same time an input batch session with the name "BKT\_7000 500" has been created. For the postings to take effect in accounting, you have to execute the batch input session using the transaction SM35 analogically to the PGR valuation method as described in the previous step.

Ac	S/L acct	Account	Curr	Doc.no.	Ita	Amount FC	Amt. in loc.cur.	Exch.rate	S	Exch.rate	Ty	Pstg date	Old difference	New difference
S	B3580000	B3580000	EUR			673,605.61	12,746,503.00	13.76900					0.00	3,471,707.36-
S	B3580000	B3580000	EUR			43,528.69	524,158.84	13.76900					0.00	75,077.54
S	B3580000	B3580000					13,270,741.84						0.00	3,396,629.82-
**	S	B3580000					13,270,741.84						0.00	3,396,629.82-
S	B3580100	B3580100	USD			2,356,811.75	25,687,782.86	11.10310					0.00	488,133.68
S	B3580100	B3580100	USD			147,672.99	1,618,791.21	11.10310					0.00	28,836.77
S	B3580100	B3580100	USD			1,383,729.68-	15,910,844.51-	11.10310					0.00	547,155.50
S	B3580100	B3580100	USD			133,818.46	1,453,469.20	11.10310					0.00	32,339.54
S	B3580100	B3580100					12,849,198.76						0.00	1,080,456.49
**	S	B3580100					12,849,198.76						0.00	1,080,456.49
***	S						26,119,949.60						0.00	2,316,173.33-
****	Target Comp. Code 7000						26,119,949.60						0.00	2,316,173.33-

TEMIC Mexico, S.A. de C.V. Foreign Currency Valuation Time 20:09:56 Date 03.02.2004  
 Mexico SAPF100 /FRIASC Page 1  
 Key date 31.01.04  
 Valuation in Company code currency (10)  
 Method BKT FX reval.accounts (banks) ,fundament.valuat.T

Ac	S/L acct	Account	Curr	Doc.no.	Ita	Amount FC	Amt. in loc.cur.	Exch.rate	S	Exch.rate	Ty	Pstg date	Old difference	New difference
S	B3580100	B3580100	USD			0.00	8.54						0.00	8.54-
S	B3580100	B3580100					8.54						0.00	8.54-
**	S	B3580100					8.54						0.00	8.54-
***	S						8.54						0.00	8.54-
****	Target Comp. Code 7000						8.54						0.00	8.54-

TEMIC Servicios, S.A. de CV Foreign Currency Valuation Time 20:09:56 Date 03.02.2004  
 Mexico SAPF100 /FRIASC Page 2  
 Key date 31.01.04  
 Valuation in Company code currency (10)  
 Method BKT FX reval.accounts (banks) ,fundament.valuat.T

Ac	S/L acct	Account	Curr	Doc.no.	Ita	Amount FC	Amt. in loc.cur.	Exch.rate	S	Exch.rate	Ty	Pstg date	Old difference	New difference
S	B3580100	B3580100	USD			0.00	8.54						0.00	8.54-
S	B3580100	B3580100					8.54						0.00	8.54-
**	S	B3580100					8.54						0.00	8.54-
***	S						8.54						0.00	8.54-
****	Target Comp. Code 7000						8.54						0.00	8.54-

Mandant 111 Foreign Currency Valuation Time 20:09:56 Date 03.02.2004  
 NÜRNBERG SAPF100 /FRIASC Page 3

## 4 Subprocess – Expenses Allocation

### 4.1 Step

#### 4.1.1 Transaction KSV5 (Allocations Distribution)

##### Overview

The distribution allocation method is used when the primary costs in the Financial Accounting (FI) are posted only to one cost object (one collective cost center) to make the original costs record simpler. Later these costs have to be distributed among the receiving cost centers in the Cost Accounting (CO) component.

In the case of distribution, the same cost elements are used on sender and receiver objects (unlike the assessment allocation method. Distribution can be used only for allocation of primary costs.

Distribution is defined using cycles. In a cycle you define the sender-receiver relationships and the corresponding distribution rules. The following steps are automatically carried out during a distribution cycle:

- Reposting of primary costs
- Sender cost centers are credited with a primary cost element
- Receiver cost centers are debited with a primary cost element

In the transaction “KSV5” a “CUDA04” cycle is run distributing electricity, inbound and outbound freight costs etc. (see the last picture of this chapter) among defined receiving cost centers.

A cycle consists of a header and up to 999 segments. In each segment you define a distribution with sender and receiver.

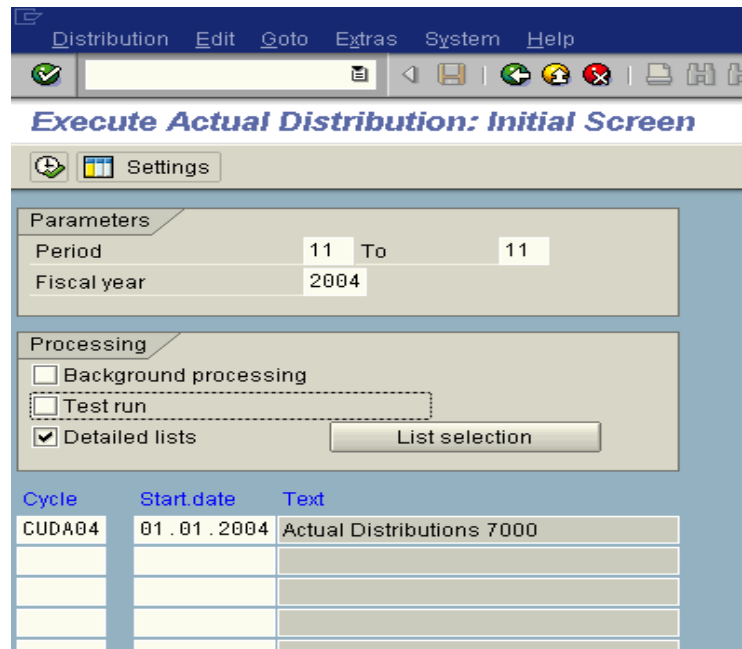
The following name convention is used for the cycles in the system:

XxDAzy;                   xx last 2 digits of the plant-keys or a short cut for the plant  
 (e.g. CUDA04)           (01 for Plant Frankfurt 0001, CU for TEMIC Cuautla)  
                                   D stands for distribution, A for assessment, P for assessm. to Profitability Analysis  
                                   A stands for Actual  
                                   z is a counter, starting with 0  
                                   y last digit of the year

**Access the transaction by:**

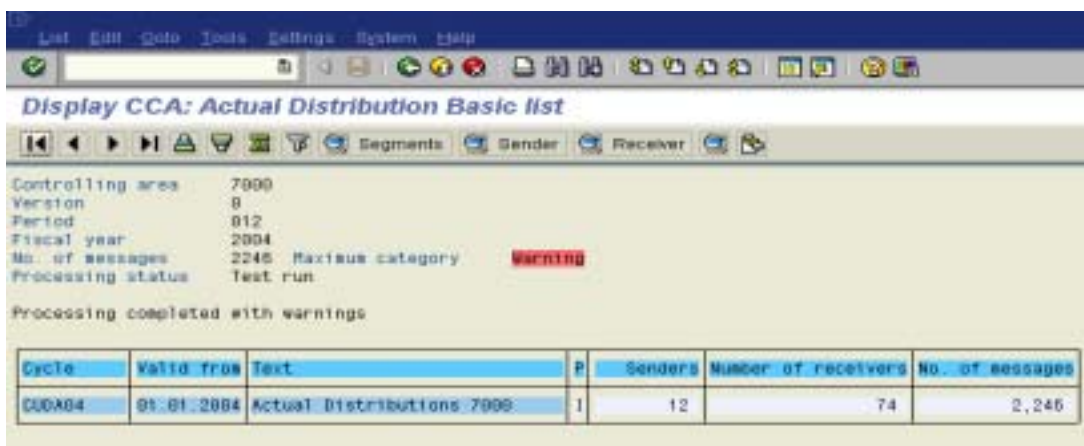
<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Period-End Closing/ Single Functions/ Allocations/ KSV5 – Distribution
<b>Transaction Code</b>	KSV5

In the following screen enter the values as shown below and click on



Field Name	Description	User Action and Values	Comments
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	
Cycle	Select the distribution cycle containing the necessary sender-receiver relationships.	Enter the value "CUDA04" (CUDA04 – Actual distribution 7000).	"04" represents the current fiscal year.

After transaction processing, a basic list appears informing you about the number of senders and receivers processed. You can use the icons on the upper panel Segments Sender Receiver to display detailed lists of the respective objects:



On the picture below, you can see an example of distribution for the segment 7332. A segment corresponds with a cost center number. A sender object is a combination of cost center and cost element number which is credited. You can display the sender objects for any segment by selecting the respective row in the table and clicking the Sender icon. In the Sender list, you can analogically display the debited receiving objects for each sender object by selecting the respective sender's row and clicking the Receiver icon:

Segments

L	I	Segment	Share in %	S	R	Senders	Receivers	No. of messages
		7239	100.00	1	1	0	0	6
		<b>7332</b>	100.00	1	1	3	9	556
		7333	100.00	1	1	2	30	558
		7022	100.00	1	1	0	0	3
		7099	100.00	1	4	0	0	557
		7021	100.00	1	1	1	5	556
		ENERGY - P1	75.00	1	1	1	10	4
		ENERGY - P2	75.00	1	1	1	15	4
		ENERGY - P3	75.00	1	1	1	2	0
		ENERGY - AD1	25.00	1	3	1	1	0
		ENERGY - AD2	25.00	1	3	1	1	0
		ENERGY - AD3	25.00	1	3	1	1	0
*						12	74	2,244

Sender

Invalid	Period	Cost ctr	Cost elem.	CO area	currency	CO.Cr	Sender TF
<input type="checkbox"/>	12	<b>7332</b>	K80204		27.05	USD	452,158,994
<input type="checkbox"/>	12	7332	K755		798.76-	USD	452,158,994
<input type="checkbox"/>	12	7332	K54701		0.00	USD	452,158,994
*	12				771.71-	USD	
**					771.71-	USD	

Receiver


Invalid	Period	Cost ctr	Cost elem.	Tracing factor
<input type="checkbox"/>	12	7131	K80204	209,469,854
<input type="checkbox"/>	12	7331	K80204	238,449,134
<input type="checkbox"/>	12	7432	K80204	4,240,006

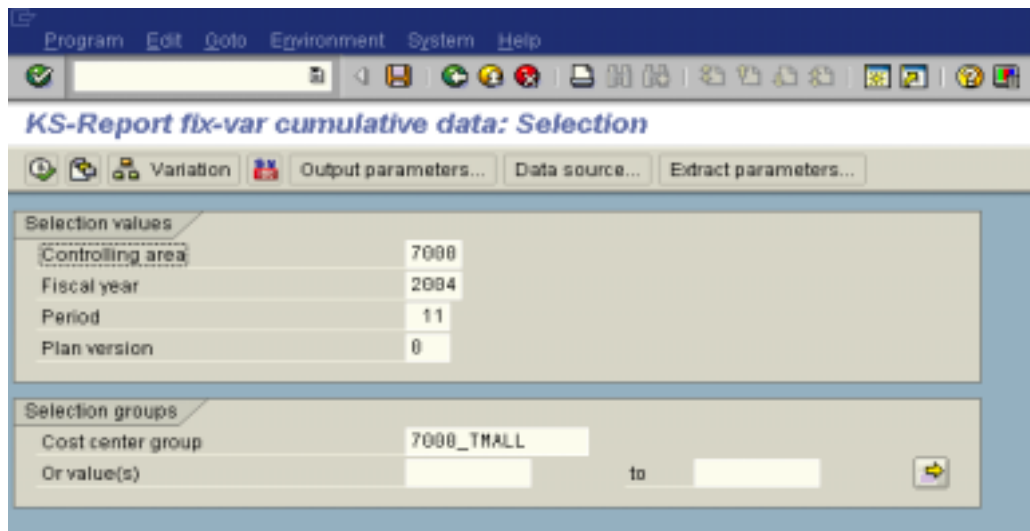
### Checking the result of distribution

You can check whether all segments from the picture above have been fully credited by using the report "Y\_TA1\_36000172".

Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ TEMIC Reports for Cost Center Accounting/ TCE-Reports TMGK/ Y_TA1_36000172 - KS-Report fix-var cumulative data
<b>Transaction Code</b>	Y_TA1_36000172

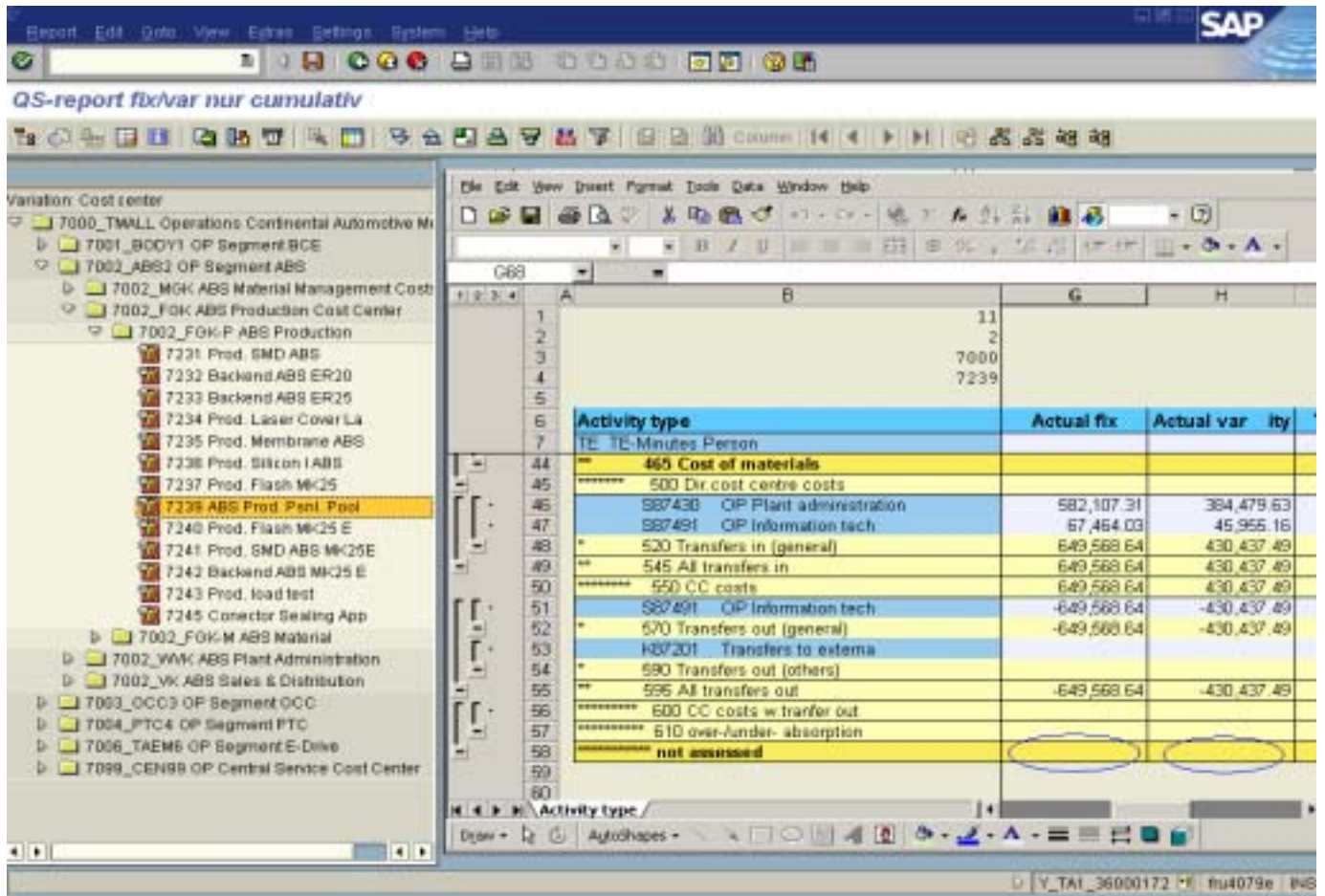
Launch the report and fill in the values as shown below. Click on  to proceed:



Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value "7000" representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Period	Select the month for the report.	Enter the number of the month being closed.	
Plan version	Controlling area related collection of year-dependent indicators for planning data.	Enter the default version "0".	
Cost center group	An organisational unit for grouping together several cost centers.	Enter the value "7000_TMALL" standing for Operations Continental Automotive Mexicana.	

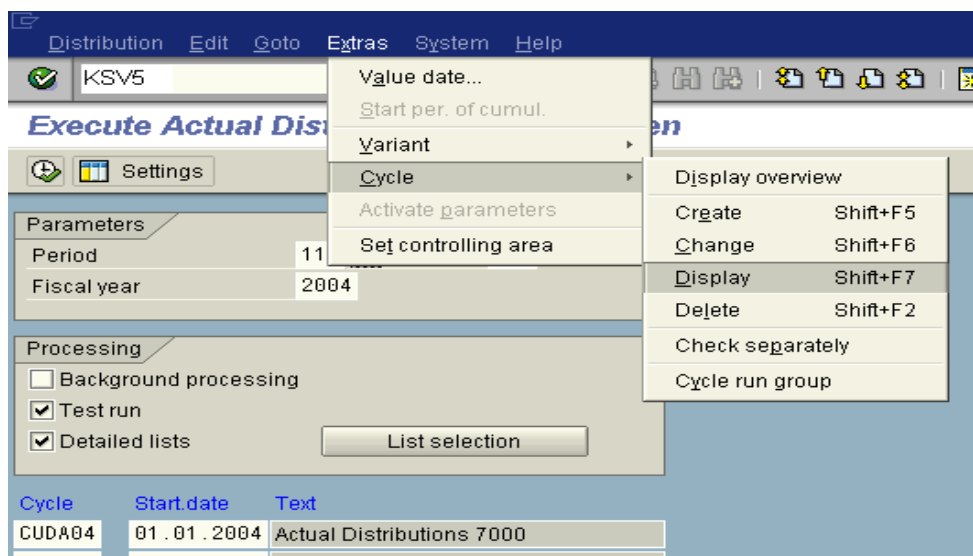
In the report, you can check the segments that have been processed (distributed). If the distribution passed off successfully, the cells in the row "not assessed", columns "Active fix" and "Actual var", should be empty like in the case of the segment "7239" on the picture below:



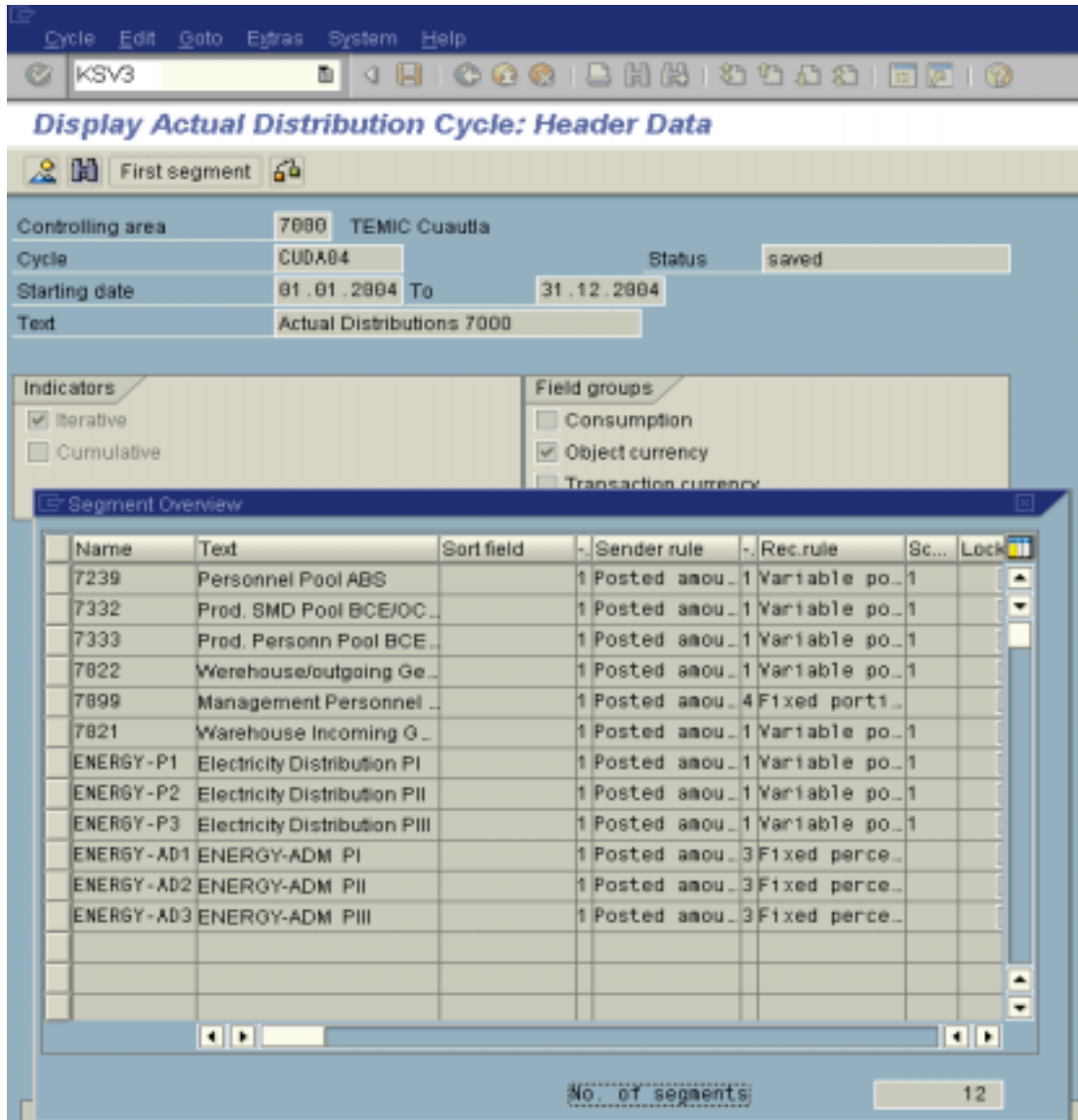


**TIP**

While in the “KSV5” transaction screen you can display the distribution cycle parameters. Go to Menu: Extras --> Cycle --> Display (or call directly the transaction “KSV3”):



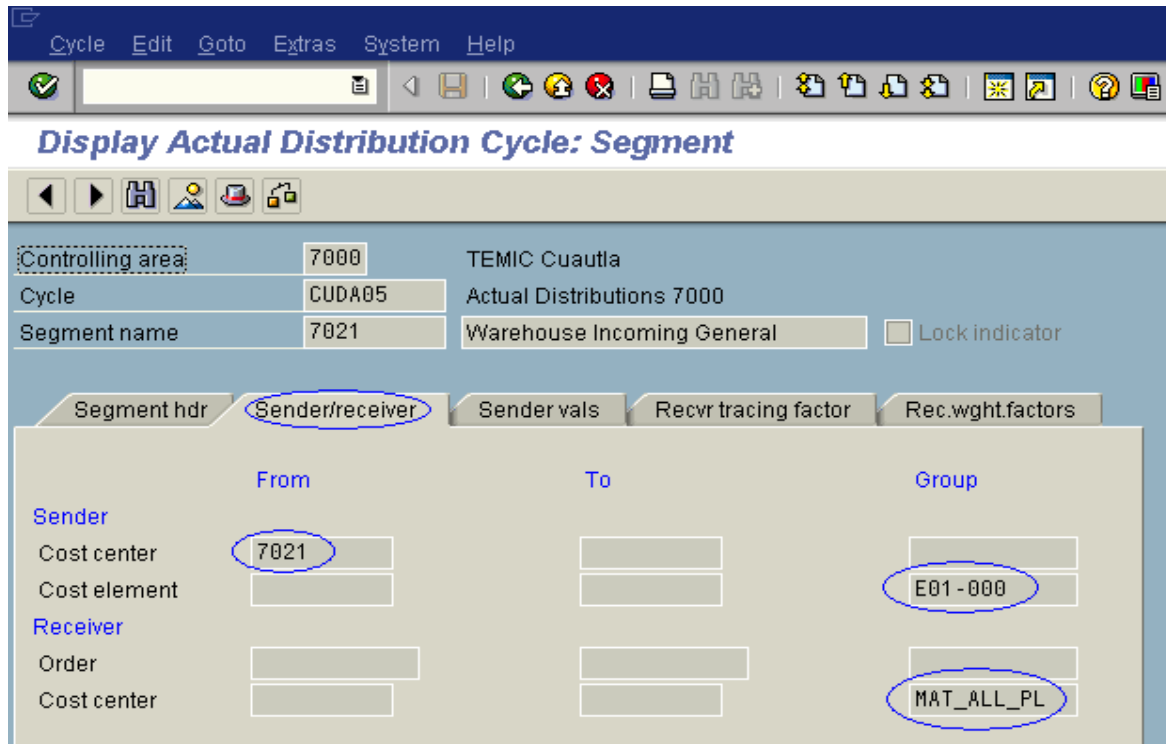
Select the desired distribution cycle (e.g. “CUDA04”) and hit **ENTER** . You can display a Segment Overview window (see picture below) by clicking on the icon. By selecting a segment row and clicking on the icon you can display the definition of respective distribution rules:



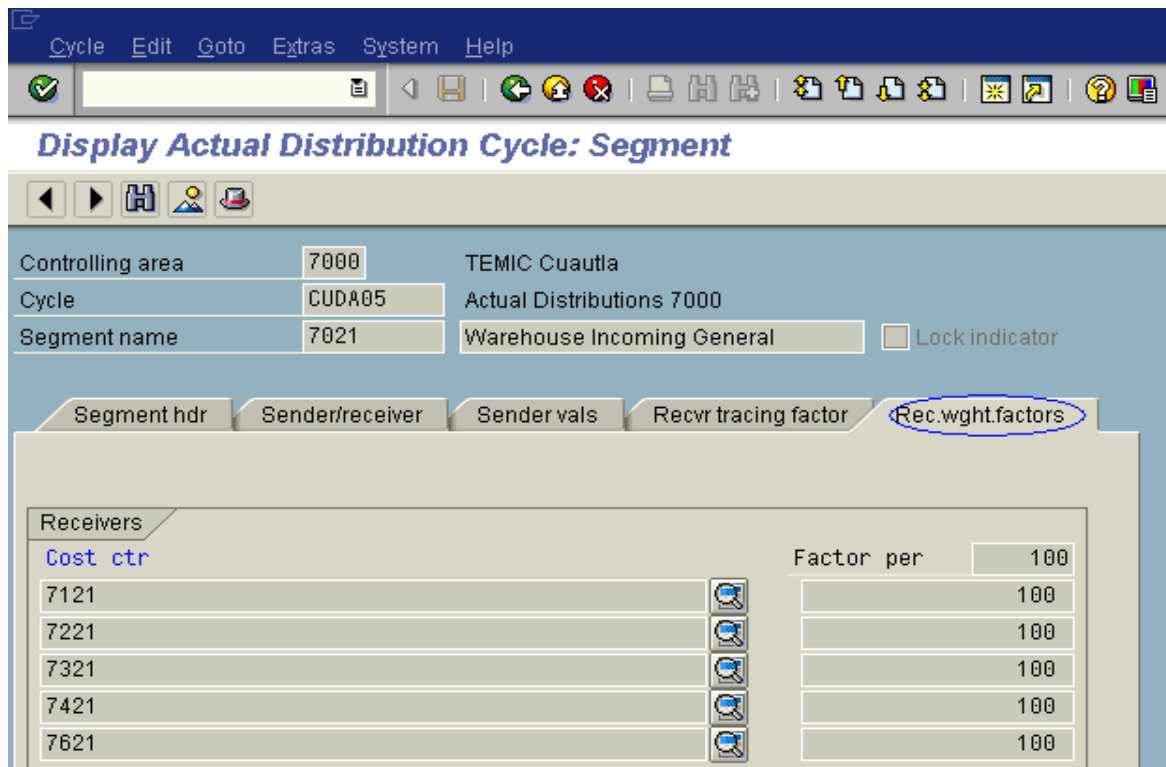
For example, in case of cost center 7021 (Warehouse Incoming General) overall logistic costs for incoming freight that are collected on this cost center are distributed using the “MAT” activity type as a receiver tracing factor. In the segment overview window double-click on the 7021 cost center/segment to display its details.

In the “Sender/receiver” card on the picture below you can see that cost center 7021 distributes costs to receiving cost centers defined as cost center group “MAT\_ALL\_PL” under cost elements defined as cost element group “E01-000”:

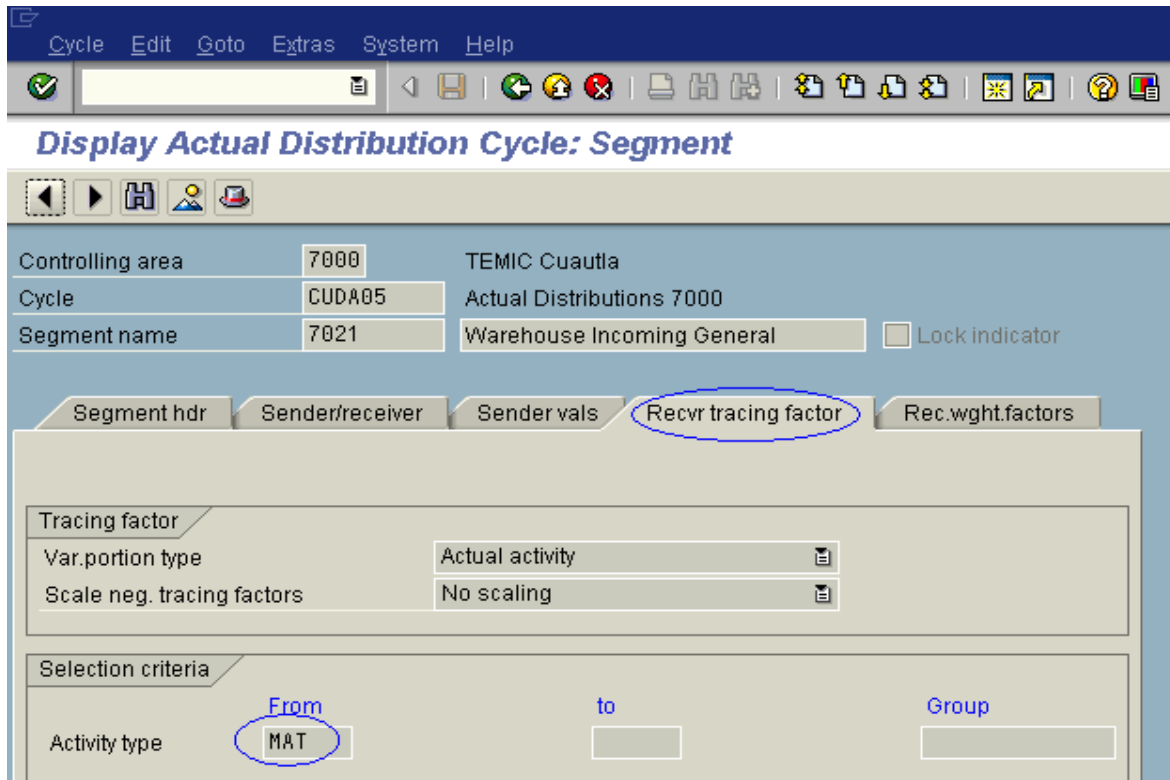




Receiving cost centers forming the “MAT\_ALL\_PL” cost center group are displayed together with weighting factors on the card “Rec.wght.factors”:



To allocate the cost among all receiver cost centers the “MAT” activity type is used. MAT represents amounts of monthly material consumption by each business segment. Analogically for distribution of the segment 7022 (Warehouse/outgoing General) the “QUA” (quantity of materials sold) is used. For information about how these activity types are maintained see the chapter [6.1.1. \(MAT and QUA Maintenance\)](#).



## 4.2 Step

### 4.2.1 Transaction KSU5 (Allocations Assessment)

#### Overview


Assessment is a method of internal cost allocation by which you allocate (transfer) the costs of a sender cost center to receiver CO objects (orders, other cost centers, and so on) under an assessment cost element, i.e. unlike the distribution, only one common cost element for all receivers is used.

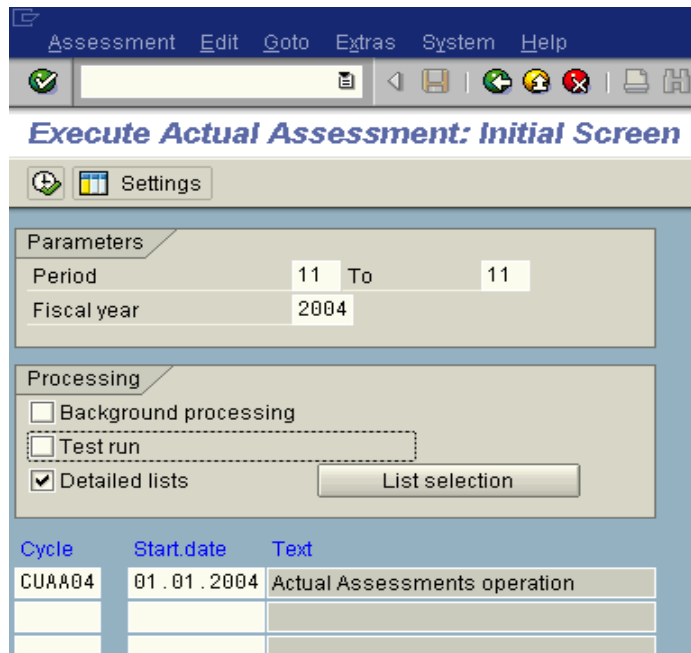
Allocation through assessment is therefore useful when the composition of the costs is unimportant for the receiver. For example, the assessment of cafeteria costs to a cost center need not be broken down further.

In the case of TEMIC, assessment is used for allocation of costs incurred mainly in the cost center group “7099\_CEN99 OP Central Service Cost Center” and some other cost centers (see the last picture of this chapter).

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Period-End Closing/ Single Functions/ Allocations/ KSU5 – Assessment
<b>Transaction Code</b>	KSU5

In the following screen enter the values as shown below and click on :



**Execute Actual Assessment: Initial Screen**

Settings

**Parameters**

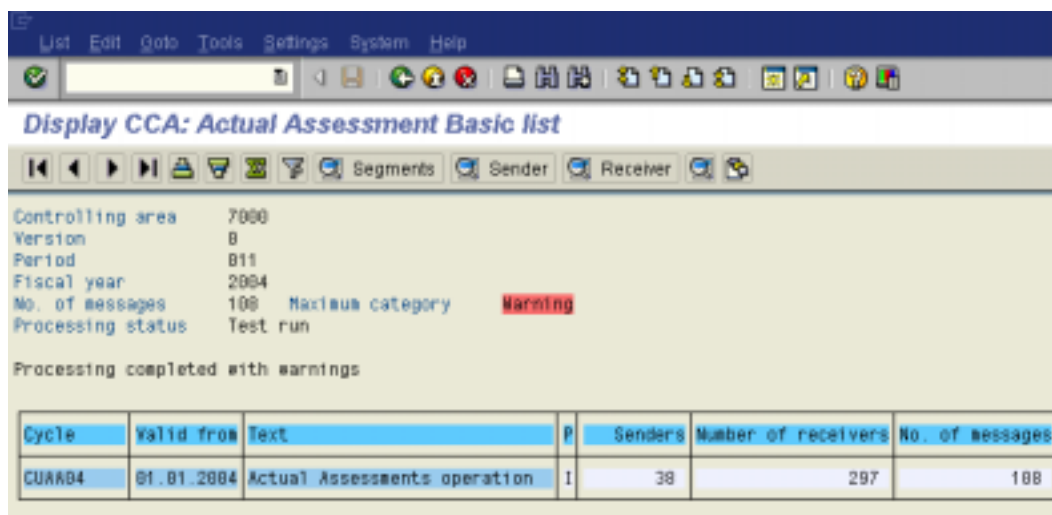
Period: 11 To 11  
 Fiscal year: 2004

**Processing**

Background processing  
 Test run  
 Detailed lists List selection

Cycle	Start date	Text
CUAA04	01.01.2004	Actual Assessments operation

Field Name	Description	User Action and Values	Comments
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	
Cycle	Select the assessment cycle containing the necessary sender-receiver relationships.	Enter the value "CUAA04" (CUAA04 – Actual Assessments operation).	"04" represents the current fiscal year.



The result of assessment is displayed in the basic output list. You can analyze it analogically as described in the previous chapter [4.1.1. – Allocations Distribution](#).

You can check whether all processed segments have been fully credited analogically as described in the chapter [4.1.1. – Allocation Distribution – Checking the result of distribution](#).

### TIP

You can use the “KSV3” transaction analogically as in the part [4.1.1. – Allocation Distribution – TIP](#) to display the assessment cycle (e.g. “CUAA04”) parameters. There you can see all the credited sender objects and debited receiver objects including the sender and receiver rules. You can see that e.g. costs of the cost center 7002 - Canteen have been allocated among all the 132 cost centers of the cost center group “7000\_TMALL”. The statistical key figure Headcount (HDCNT) is used to allocate the costs.

Cycle Edit Goto Extras System Help

KSV3

### Display Actual Assessment Cycle: Header Data

First segment

Controlling area: 7000 TEMIC Cuautla  
 Cycle: CUA004 Status: saved  
 Starting date: 01.01.2004 To: 31.12.2004  
 Text: Actual Assessments operation

Indicators:  Iterative  Cumulative  
 Field groups:  Object currency  Transaction currency

Segment Overview

Name	Text	Sort field	Sender rule	Rec.rule	Sc...	Loc
7001	Facility		1 Posted amou...	1 Variable po...	1	
7002	Canteen		1 Posted amou...	1 Variable po...	1	
7003	Human Resources		1 Posted amou...	4 Fixed porti...		
7004	Medical Services		1 Posted amou...	4 Fixed porti...		
7005	Public Relation		1 Posted amou...	4 Fixed porti...		
7006	Technical School		1 Posted amou...	4 Fixed porti...		
7011	IT - Office & Network		1 Posted amou...	1 Variable po...	1	
7012	IT - ERP (SAP)		1 Posted amou...	1 Variable po...	1	
7013	IT - Production		1 Posted amou...	1 Variable po...	1	
7020	Material Administration		1 Posted amou...	4 Fixed porti...		
7021	Sec Cost Warehouse IN		1 Posted amou...	1 Variable po...	1	
7022	Sec Cost Warehouse OUT		1 Posted amou...	1 Variable po...	1	
7025	Purchasing		1 Posted amou...	4 Fixed porti...		
7060	Production Management		1 Posted amou...	4 Fixed porti...		
7061	Plant 2 Management		1 Posted amou...	4 Fixed porti...		

No. of segments: 44

## 5 Subprocess – Scrap and Material Valuations

### 5.1 Step

#### 5.1.1 Transaction S\_ALR\_87012284 (Scrap Reclassification)

##### Overview

This report creates balance sheet and profit and loss statements for a user-defined reporting period within a fiscal year with absolute and relative comparisons for a comparison period. It's used to generate a list of scrap by displaying the balance of the account "A501324" (Excess&Obsolete Raw Material – utilization). The calculated scrap is reclassified according to its different categories and corresponding polizas are posted.

##### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Information System/ General Ledger Report/ Balance Sheet-Profit and Loss Statement-Cash Flow/ General/ Actual-Actual Comparisons/ S_ALR_87012284 – Balance Sheet/Profit and Loss Statement
<b>Transaction Code</b>	S_ALR_87012284

You can use a "variant" to automatically fill in the values in a transaction screen for you. A variant is a definition of preset values saved in the system by another SAP-user:

Program Edit Goto System Help

**Balance Sheet/P+L Statement**

G/L account Get variant... (Shift+F5)

Chart of accounts TMGK to

G/L account A501324 to

Company code 7000 to

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area to

Currency type 10 to

Further selections Special evaluations Output control

Financial statement version IKR Language EN

Reporting year 2004

Reporting periods 1 to 11

Comparison year 2004

Comparison periods 1 to 10

Plan version (ledger 00 only)

List output

Classical list

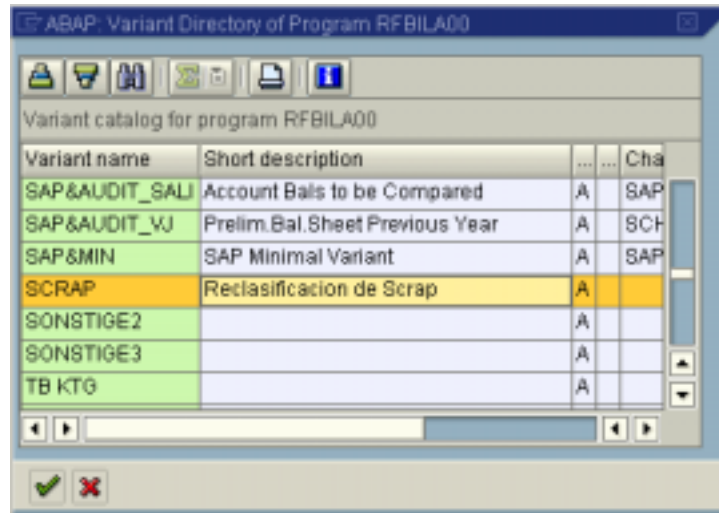
ALV grid control Layout

ALV Tree Control Layout

As structured balance list

Field Name	Description	User Action and Values	Comments
Chart of accounts	Key that uniquely identifies a chart of accounts.	Enter the value "TMGK" standing for Gemeinschaftskontenrahmen TM3-Nbg.	
G/L account	The G/L account number identifies the G/L account in a chart of accounts.	Enter the value "A501324" (Excess&Obsolete Raw Material – utilization)	
Company code	Organizational unit within financial accounting.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V.	
Currency type	Here you specify the currency type for sales segments.	Enter the value "10" standing for company code currency.	
Financial statement version	Specifies the key which identifies the balance sheet and profit and loss statement version.	Enter the value "IKR" standing for Commercial balance sheet.	
Language	Select the language version of the financial statement.	Enter the value "EN" for English or any other language code.	
Reporting year	The fiscal year.	Enter the number of the actual year.	
Reporting period	Interval for selecting reporting periods.	Enter the period beginning with the first month of the fiscal year and ending with the month being closed.	
Comparison year	The fiscal year to be compared with the actual reporting year.	Enter the number of the actual year.	
Comparison period	Interval for selecting reporting periods to be compared with the reporting period stated above.	Enter the period beginning with the first month of the fiscal year and ending with the month preceding the month being closed.	
Classical list	Select the format of the output list.	Check the indicator.	

In the transaction screen click on the “Get variant” icon . In the dialog box that appears click on the icon without making any entries and proceed to the other dialog window shown below. Scroll down the list and select the “SCRAP - Reclasificación de Scrap” variant name. Click the icon to return to the main transaction screen.



You need to check and update the dates in the “Reporting period” and “Comparison period” fields .

Then click the icon to obtain the list of not assigned scrap accounts:

Balance Sheet/P+L Statement

TEMIC Mexico, S.A. de C.V. Commercial balance sheet Time 17:36:54 Date 07.12.2004  
Mexico RFBILABB/INTERM Page 1

Company code 7800 Business area \*\*\*\* Amounts in MXN

C	Conto	Bus.	Texts	Reporting period	Comparison period	Absolute	Rel	Sumt
F	code	area		(01.2004-11.2004)	(01.2004-10.2004)	difference	dif	level
			Nicht zugeordnete Konten					
			*****					
	7000	0099	A501324 Excess&obsolete Raw Material - utilizat	109.07-	109.07-	0.00		
	7000	0001	A502121 Excess&obsolete Purch Parts Additions/D	418,171.91-	1,350,085.58-	941,913.67	69.3	
	7000	0002	A502121 Excess&obsolete Purch Parts Additions/D	7,549,984.29-	6,042,783.58-	1,507,200.79-	24.9-	
	7000	0003	A502121 Excess&obsolete Purch Parts Additions/D	1,630,450.65-	571,238.54-	1,059,212.11-	185.4-	
	7000	0004	A502121 Excess&obsolete Purch Parts Additions/D	173,603.55-	168,841.14-	4,762.41-	2.8-	
	7000	0006	A502121 Excess&obsolete Purch Parts Additions/D	154,654.02-	35,202.44-	119,451.58-	339.3-	
	7000	0002	A502124 Excess&obsolete Purch Parts - utilizati	14,741.21-	14,741.21-	0.00		



The differences from the “Absolute difference” column which represents the increase of scrap during the last month must be posted manually using the transaction F-02 but first, a manual adjustment of the differences is necessary:

Save the list (Menu: List→Save→File) to an excel file. See an example for September 2004 at Temic’s network address

<R:\Groups\Finance\Reporting\2004\2004-09\Reclasificacion de scrap.xls>.

Account	Description	B.L.	Total							
A501324	Excess&Obsolete Raw Material - utilizat	1	44,861	50 A501324	44,861	0001	40 K03942	44,861		
		2	289,806	50 A501324	289,806	0002	40 K03942	289,806		
		3	- 101,262	40 A501324	101,262	0003	50 K03942	101,262		
		4	1,198	50 A501324	1,198	0004	40 K03942	1,198		
		6	11,264	50 A501324	11,264	0006	40 K03942	11,264		
		99	-							
	<b>Excess&amp;Obsolete Raw Material - utilizat Total</b>		<b>245,896</b>							
A502121	Excess&Obsolete Purch Parts Additions	1	- 1,360,086							
		2	10,289,744							
		3	1,133,891							
		4	219,184							
		6	- 35,202							
	<b>Excess&amp;Obsolete Purch Parts Additions Total</b>		<b>10,247,531</b>							
A502124	Excess&Obsolete Purch Parts - utilizat	1	4,520	50 A502124	4,520	0001	40 K03942	4,520		
		2	15,891	50 A502124	15,891	0002	40 K03942	15,891		
		3	13,030	50 A502124	13,030	0003	40 K03942	13,030		
		99	19							
	<b>Excess&amp;Obsolete Purch Parts - utilizat Total</b>		<b>33,469</b>							
A516524	Excess&Obsolete Shop Suppl. - utilizat	1	54	50 A516524	54	0001	40 K08948	54		
		2	20,069	50 A516524	20,069	0002	40 K08948	20,069		
		3	10,667	50 A516524	10,667	0003	40 K08948	10,667		
		4	-							
		99	-							
	<b>Excess&amp;Obsolete Shop Suppl. - utilizat Total</b>		<b>30,789</b>							
A524124	Excess&Obsolete Manuf Parts - utilizat	1	46,407	50 A524124	46,407	0001	40 K14043	46,407		
		2	380,947	50 A524124	380,947	0002	40 K14043	380,947		
		3	27,055	50 A524124	27,055	0003	40 K14043	27,055		
		4	1,057	50 A524124	1,057	0004	40 K14043	1,057		
		6	302	50 A524124	302	0006	40 K14043	302		
	<b>Excess&amp;Obsolete Manuf Parts - utilizat Total</b>		<b>455,768</b>							
A535124	Excess&Obsolete Fin. Goods - utilizat	1	189	50 A535124	189	0001	40 K14045	189		
		2	25,427	50 A535124	25,427	0002	40 K14045	25,427		
		3	24,376	50 A535124	24,376	0003	40 K14045	24,376		

In the file you can see all the necessary steps taken to create journal vouchers. For the journal vouchers corresponding documents have to be created in accounting. To do so use the transaction F-02 analogically as described in the chapter [6.2.1., part c\) – Manual Posting of Fix Cost Corrections](#).

## 5.2 Step

### 5.2.1 Transaction ZCOPC (Balance Sheet Valuation)

#### Overview

For each material several types of prices are saved in its material master. The *standard price* (standard cost estimate is used for the valuation) is shown in the material-master data (costing- and accounting-view) and is the basis for the automatic posting of stock movements (corresponding the TCE concept based on the variable costs of goods manufactured). Therefore the stock accounts in the General Ledger include only the variable costs!

In the balance sheet valuation for US-GAAP the full cost prices must be used instead. Therefore, the difference between full costs and standard price, i.e. the fix costs that are not part of the standard price must be calculated and posted additionally.

The full costs according US-GAAP will be taken over in the field *Commercial Price 1* in the material-master accounting view. The full costs for local valuation purposes (US-GAAP plus IC Overhead/Mark-up ) will be taken over in the field *Tax Price 1* in the material-master accounting view.

Using the program ZCOPC the *Tax price 1* and *Commercial price 1* used for material balance sheet valuation are updated in the material master. This is described in part a) of this chapter. In part b) a difference between material *Standard price* (Stock value) and the *Tax price 1* resp. *Commercial price 1* is calculated. In part c) correction postings for this difference are posted manually.

For a more detailed information see the online documentation on intranet at [http://frh0523/Web\\_FIB/default.htm](http://frh0523/Web_FIB/default.htm) - CO-PC Full Cost Valuation.

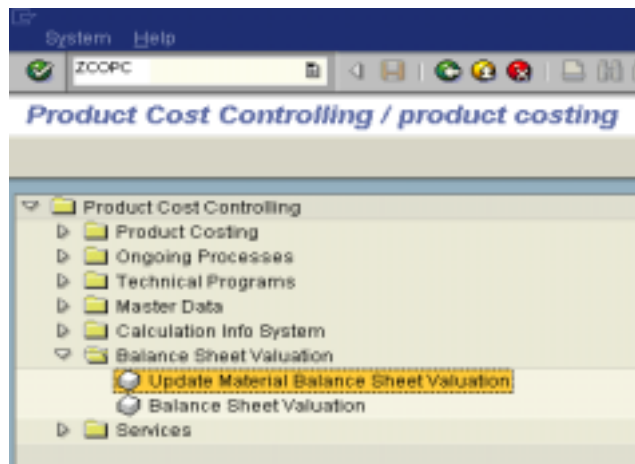
#### a) Material Variances Update (Transaction “Update Material Balance Sheet Valuation”)

The transaction should be carried out in the beginning of the year and during the month-end closing on the first or second day of the new month. If beside the month-end valuation process there is the requirement to see the full-costs in the material-master data, then the following task should be executed after all new costing runs. After new costing run was launched and the new standard price were released, the program “Update Material-master for Balance-sheet valuation” should be started in order to update the “Tax price1” and “Commercial price1”, which were calculated through the costing run.

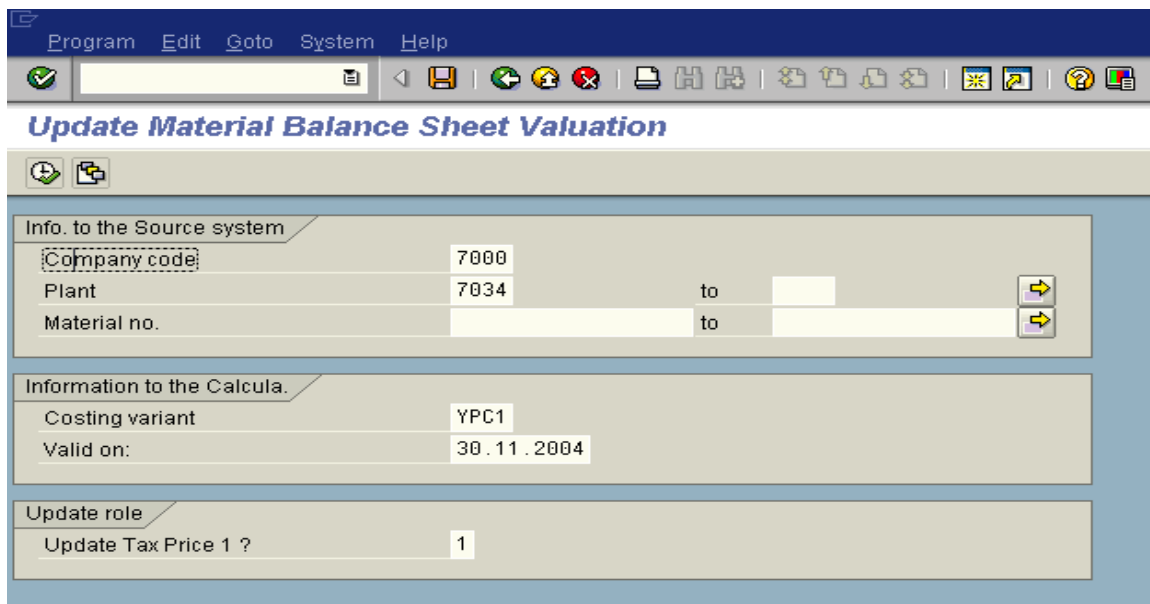
#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Product Cost Controlling/ Product Cost Planning/ Information System/ TEMIC Reports for Product Cost Planning/ TCE Application Menu: Product Cost Controlling/ ZCOPC - TCE: Product Cost Controlling
<b>Transaction Code</b>	ZCOPC

Start the application “Product Cost Controlling” by putting in the transaction code “ZCOPC” into the SAP command field. Call the transaction “Update Material Balance Sheet Valuation” in the “Balance Sheet Valuation” folder as shown below:



In the transaction screen enter the values as shown below and click

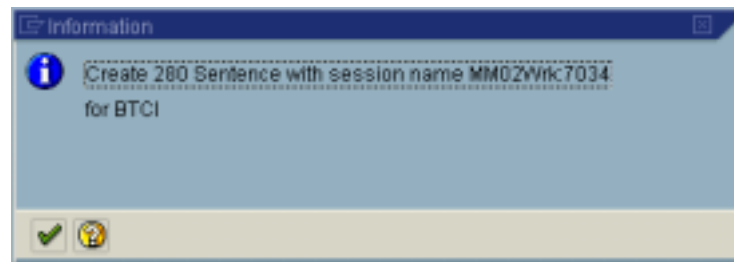


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V..	
Plant	Key uniquely identifying a plant.	Enter the number “7034” representing Continental Automotive Mexicana.	
Costing variant	Key that determines how a cost estimate is performed and valued.	Enter the value “YPC1” standing for “Standard cost estimate (mat.)”.	
Valid on	Date from which the cost estimate is valid.	Enter the last day of the month being closed.	
Update tax price 1?	Determines the method of updating the “Tax price 1” in the material master.	Enter the value “1” standing for US-GAAP + IC – Overhead.	

A list of materials with newly calculated prices appears. You can display material master of each material with information about pricing by selecting its row and double-clicking on it.

Plant	Material	Material description
7034	00401911A1	MRS*Z3 4-6 PSA PCB BOTTOM SMD ASSEM.
7034	00401912A1	MRS*Z3 4-6 PSA PCB TOPSIDE SMD ASSEM.
7034	00291003A1	INDIVIDUAL SPARE PART LABEL OPEL ROAD
7034	00009339E1	ER25 DEW98 MY03 IVD PCB COMPL. SMD ASSEM
7034	00009338E1	ASK*ER25 DEW98 MY03 IVD
7034	00008058D2	ASK*ER25 NISSAN ZW/WZW BLSD 4WD
7034	00008059D3	ER25 NIS. BLSD 4WD PCB COMPLETE SMD ASSE
7034	00008057D1	ER25 NIS. BLSD 2WD PCB COMPLETE SMD ASSE
7034	00008056D1	ASK*ER25 NISSAN ZW/WZW BLSD 2WD
7034	00004612D1	ER25 NISS ABS 2WD PCB COMPLETE SMD ASSEM
7034	00004609D1	ASK*ER25 NISSAN ABS 2WD ZW
7034	00004611D2	ER25 NISS WZW ESP PCB COMPLETE SMD ASSEM
7034	00004608D2	ASK*ER25 NISSAN ZW / WZW ESP
7034	00009844C3	ASK*ER25 FORD U222/U228 IVD MY05
7034	00002479E0	ER25 CHR. BTCS PCB COMPLETE SMD ASSEMBLY

Once the transaction is processed, a dialog box appears asking for permission to create a batch input session:



Confirm by clicking . The system automatically executes the session. It updates the “Tax price 1” and “Commercial Price 1” of all revaluated materials using the transaction MM02 (Change Material). The result is displayed on the picture below:

Time	Session	Date	Time	Job no.	Queue ID
17:27:54	MM02WRK:7034	03.12.2004	17:26:30	17275401	04120317263010200000

1 Session(s) selected to be processed  
1 Session(s) successfully processed

**TIP**

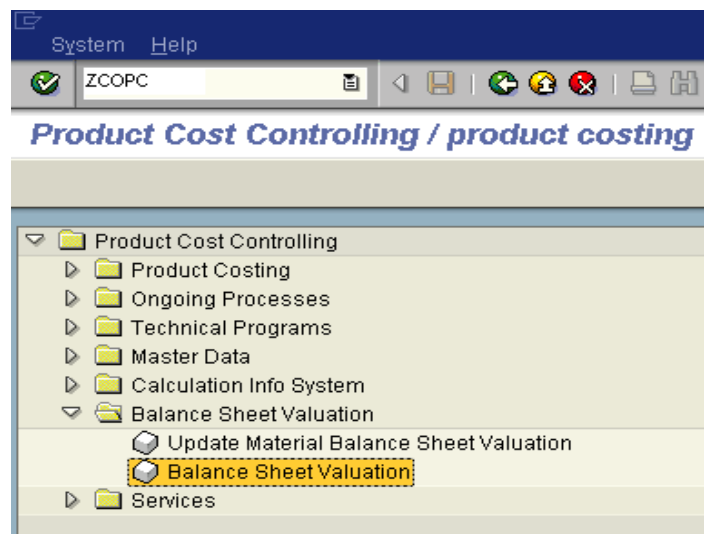
You can check the detailed result of the batch input session by clicking or using the transaction SM35.


## b) Balance Sheet Valuation

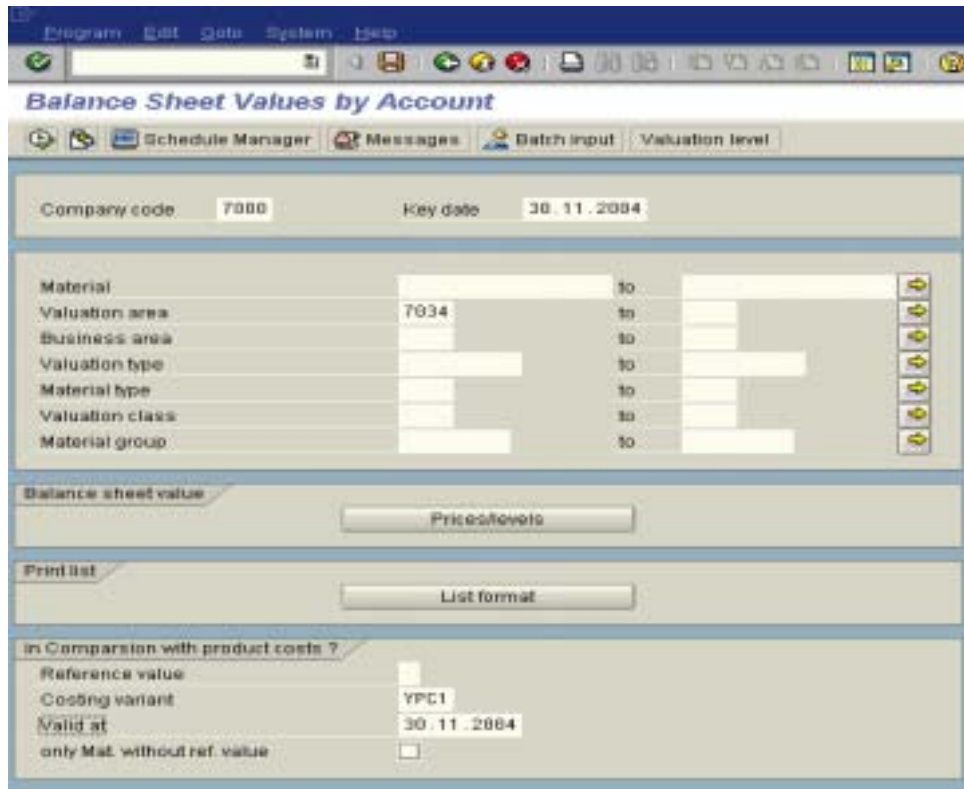
Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Product Cost Controlling/ Product Cost Planning/ Information System/ TEMIC Reports for Product Cost Planning/ TCE Application Menu: Product Cost Controlling/ ZCOPC - TCE: Product Cost Controlling
<b>Transaction Code</b>	ZCOPC

Start the application “Product Cost Controlling” by putting in the transaction code “ZCOPC” into the SAP command field. Call the transaction “Balance Sheet Valuation” in the “Balance Sheet Valuation” folder as shown below:

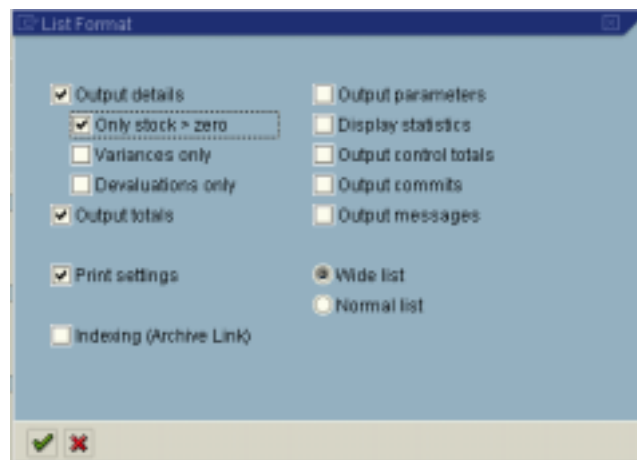


In the transaction screen enter the values as shown below and click the button  .

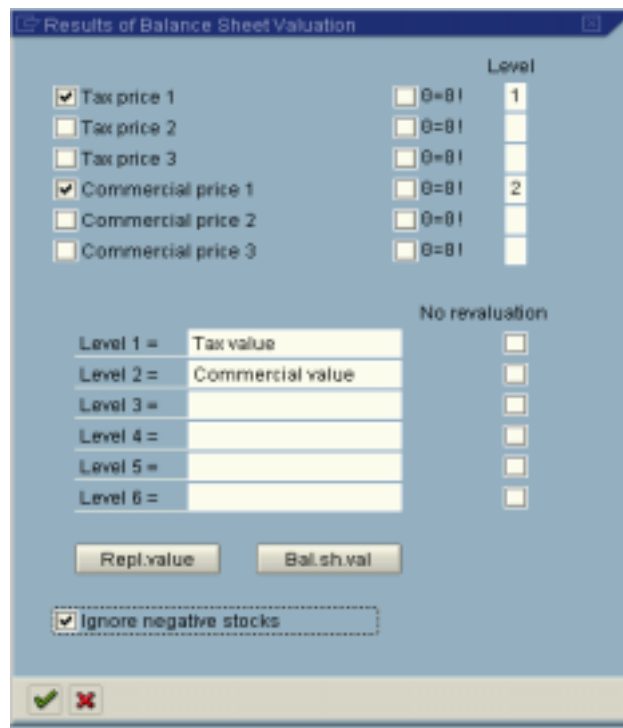


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V..	
Key date	Date that represents the end of a posting period.	Enter the last day of the month being closed.	
Valuation Area	Organizational level at which the material is valued.	Enter the number "7034" representing Continental Automotive Mexicana.	
Costing variant	Key that determines how a cost estimate is performed and valued.	Enter the value "YPC1" standing for "Standard cost estimate (mat.)".	
Valid at	Date from which the cost estimate is valid.	Enter the last day of the month being closed.	

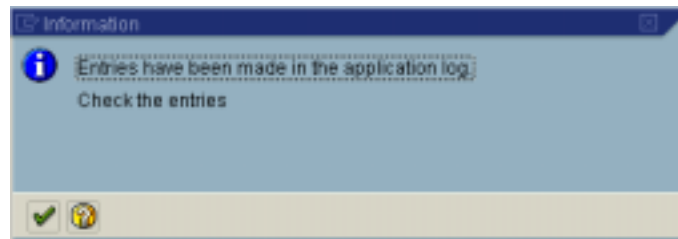
In the "List Format" window check the indicator "Only stock > zero" and click on



Click on . A dialog box “Results of Balance Sheet Valuation” appears. Check the “Ignore negative stocks” indicator additionally to other already preset indicators and click on :



Confirm the dialog box by clicking :



A list of material prices has been generated. Scroll to the bottom of the list to see the “Difference at Stock Value” which is the total difference between the stock value and tax value or commercial value. These differences are the fix costs that are not part of the standard price but must be valued in the balance sheet for US-GAAP. These differences must be posted manually in the transaction F-02 but first, a manual adjustment of the differences is necessary:

Save the list (Menu: List→Save→Local File...→Spreadsheet) to a MS Excel file. See an example for September 2004 at Temic’s network address

<R:\Groups\Finance\Reporting\2004\2004-09\Balance Sheet Val.xls>



Val	Div	Material	Stock value	Tax value	Commercial value
7034	0001	0028912			
7034	0001	0028912			
7034	0001	0028913			
7034	0001	0028913			
7034	0001	0028921	723.000	58,431.09	60,670.71
7034	0001	0028928	709.000	1,225,679.35	1,272,663.56
7034	0001	0028928	339.000	42,322.63	43,944.96
7034	0001	0028928	919.000	253,988.62	263,642.53
7034	0001	0028932	329.000	289,721.44	308,827.69
7034	0001	0028935444	3,471.000	35,991.14	37,373.99
7034	0001	0028937981	61,511.000	12,991.16	13,489.36
7034	0001	00289390A1	61,445.000	5,782.11	5,917.15
7034	0001	00289539A1	62,509.000	289,942.71	217,993.89
7034	0001	0028971A5	7,291.000	75,585.54	77,699.46
7034	0001	002897264	7,867.000	46,925.08	48,724.26
7034	0001	00289876A4	1,599.000	13,973.33	14,330.40
7034	0001	00289898A4	15,551.000	75,563.82	79,582.93
7034	0001	00289948A1	15,916.000	146,535.42	158,632.21
7034	0001	00289961A1	2,676.000	36,093.34	37,476.84
7034	0001	00289971A1	64,754.000	8,774.17	9,118.89
7034	0001	00289993A1	7,944.000	68,850.85	71,490.44
7034	0001	00289998A1	3,133.000	11,991.55	12,451.17
7034	0001	00290028A2	18,201.000	163,117.31	169,371.28
7034	0001	00290046A2	218.000	1,835.15	1,882.04
7034	0001	00290050A4	9,601.000	53,227.97	55,269.12
7034	0001	00290104A1	9,166.000	3,481.28	3,578.41
7034	0001	00290108A5	15,934.000	173,165.92	177,598.88
7034	0001	00290214A1	81,658.000	8,476.06	8,862.73
7034	0001	00290215A1	93,061.000	9,994.77	10,385.61
Total val area 7034 Div. 0001 G/			18,637,270.43	18,324,413.84	19,324,413.84
Difference at stock value				687,143.41	687,143.41

The manual adjustments in the excel file consist basically of “Difference I” and “Difference II” calculation (see the picture below and the mentioned example file) and adding of the account numbers in the “Account” column to all the lines in the list. Because the Tax and Commercial values are the same only “Difference I” is used. Then the “Difference I” value is summarized in a pivot table according to respective account numbers (material groups) and production segments. Correction postings have to be made for the calculated differences. The pivot table serves as a basis for preparing a new “journal voucher” (poliza) containing all the necessary account assignments for the postings to be done.

Plant	B.A.	Account	Material	Description	Stock quantity	Stock value	Tax value	Commercial value	Reference value	Difference I	Difference II
7034	1	AS0210	00025309A0	CWC* 56P 5% 50COG S-80603	4,190.00	PCE 235.06	243.86	243.86	0	-9	-9
7034	1	AS0210	00190113A0	DSC*BAS21 SOT23 S-8	296,855.00	PCE 30,608.27	31,462.20	31,462.20	0	-854	-854
7034	1	AS0210	00190187A0	DSC*BAS85 SOD80 S-8	45,822.00	PCE 13,160.07	13,691.61	13,691.61	0	-532	-532
7034	1	AS0210	00190236A0	CE*3,3U20% 50 RQ 2	23,990.00	PCE 69,687.68	72,711.29	72,711.29	0	-2,024	-2,024
7034	1	AS0210	00190390A0	RCP* 3,9K 1%,25M02045-S	78,219.00	PCE 5,342.36	5,553.55	5,553.55	0	-211	-211
7034	1	AS0210	00190513A0	CTC* 10U20% 16 S-8TNTC	36,496.00	PCE 31,620.14	32,831.80	32,831.80	0	-1,212	-1,212
7034	1	AS0210	00190754A0	RCP* 1,30K 5%,10M08055-S	185,960.00	PCE 1,710.82	1,766.62	1,766.62	0	-56	-56
7034	1	AS0210	00190931A0	RCP* 1,8K 1%,25M12065-S	74,862.00	PCE 1,624.51	1,676.91	1,676.91	0	-52	-52
7034	1	AS0210	00190968A0	RCP* 3,30R 5%,13M12065-S	159,901.00	PCE 2,462.50	2,558.42	2,558.42	0	-96	-96
7034	1	AS0210	00191126A0	RCP*4,99K 1%,25M12065-S	76,625.00	PCE 1,670.43	1,739.39	1,739.39	0	-69	-69
7034	1	AS0210	00191199A0	TSC*BCR185 SOT23 S-8	20,245.00	PCE 2,101.44	2,186.46	2,186.46	0	-85	-85
7034	1	AS0210	00191239A0	TSC*BCR57B SOT23 S-8	63,670.00	PCE 6,793.61	7,067.37	7,067.37	0	-274	-274
7034	1	AS0210	00191240A0	TSC*BCR47B SOT23 S-8	43,678.00	PCE 4,688.02	4,795.84	4,795.84	0	-188	-188



### c) Manual Posting of Fix Costs Corrections

Post the poliza you prepared in the part b) of this chapter. Note that only the differences for production material based on the stock-quantities are to be posted.

Before posting the new poliza, the old poliza from the previous month has to be reversed.

#### TIP

You can search for the document (poliza) numbers in the SAP system using the transaction SE16 (Table name = "BKPF", Document type = "SA").

JOURNAL VOUCHER						Continental <sup>®</sup> TEMIC	
Document date:	31.08.2004	New poliza #		Period:	8		
Posting date:	31.08.2004	40000459		Company Code:	7000		
				Currency:	Mxn		
Reference doc:	Fix Cost Agosto	Old poliza #		Reversed by poliza #			
Header text:	Fix Cost Agosto						
	Se reverso la de Julio 40000381 -440000406						
Post Key *	ACCOUNT	AMOUNT USD	AMOUNT PESOS	BA	INTL. ORDER COST CTR	DESCRIPTION	
40	A502160		615,685	0001		Purchased parts fixed costs correction	
40	A502160		4,065,268	0002		Purchased parts fixed costs correction	
40	A502160		1,312,473	0003		Purchased parts fixed costs correction	
40	A502160		136,823	0004		Purchased parts fixed costs correction	
40	A502160		219,023	0006		Purchased parts fixed costs correction	
50	K039322		615,685	0001		material management expense purchased parts l. l.	
50	K039322		4,065,268	0002		material management expense purchased parts l. l.	
50	K039322		1,312,473	0003		material management expense purchased parts l. l.	
50	K039322		136,823	0004		material management expense purchased parts l. l.	
50	K039322		219,023	0006		material management expense purchased parts l. l.	
40	A524160		361,445	0001		Manufacturing parts fixed costs correction	
40	A524160		1,974,404	0002		Manufacturing parts fixed costs correction	
40	A524160		813,092	0003		Manufacturing parts fixed costs correction	
40	A524160		78,782	0004		Manufacturing parts fixed costs correction	
40	A524160		151,764	0006		Manufacturing parts fixed costs correction	
50	K140332		361,445	0001		material management expense mamuf. parts l. l.	
50	K140332		1,974,404	0002		material management expense mamuf. parts l. l.	
50	K140332		813,092	0003		material management expense mamuf. parts l. l.	
50	K140332		78,782	0004		material management expense mamuf. parts l. l.	
50	K140332		151,764	0006		material management expense mamuf. parts l. l.	

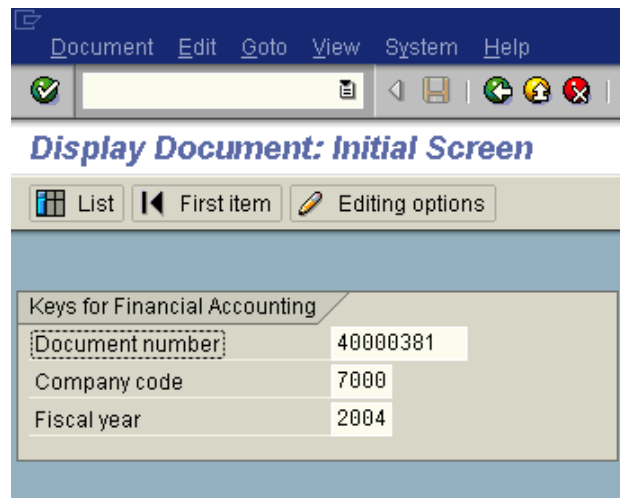
**Note:** In this moment you actually know only the old poliza #. You will produce the other numbers in following steps.

Once you know the old poliza number you can reverse it using the following FB03 (Display document: Initial Screen) transaction:

Access the transaction by:

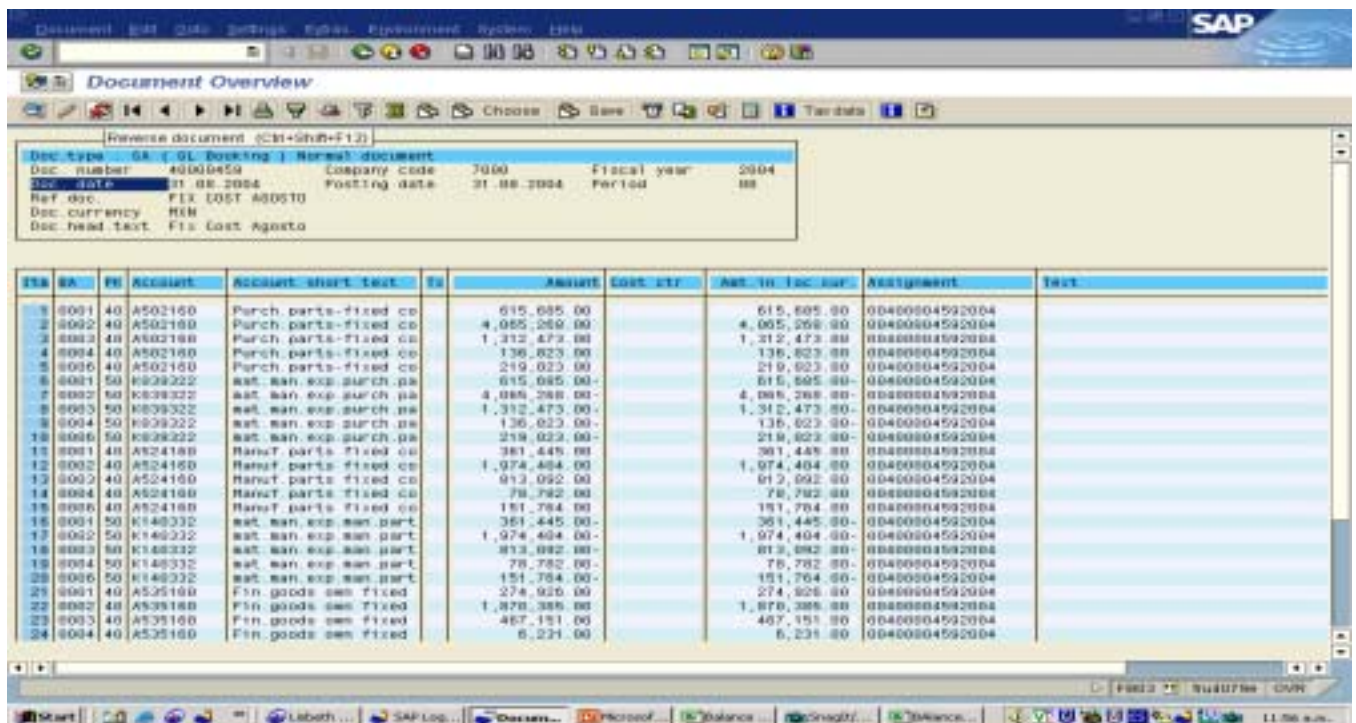
<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Document/ FB03 – Display
<b>Transaction Code</b>	FB03


In the transaction screen enter the values as shown below and press **ENTER** :



Field Name	Description	User Action and Values	Comments
Document number	The old poliza number to be reversed.	Enter the number of the old poliza from the previous month.	You can use transaction SE16 for searching for the number.
Company code	Organizational unit within financial accounting.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V.	
Fiscal year	Fiscal year in which the document was created.	Enter the number of the respective year.	

In the displayed "Document Overview" click on the "Reverse document" icon.



To reverse the document, fill in the fields in the dialog box as shown below and click on the “Reverse” icon :


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V.	
Document number	The old poliza number to be reversed.	The number is entered automatically and it's not possible to change it.	
Fiscal year	Fiscal year in which the document was created.	Enter the number of the respective year.	
Reversal reason	Select the reason for reversing the document.	Enter the value “02” standing for reversal at closed period	
Posting date	Posting date of the reversing document.	Enter the number of the last day of the month being closed.	
Period	Period of the reversing document.	Enter the number of the month being closed.	

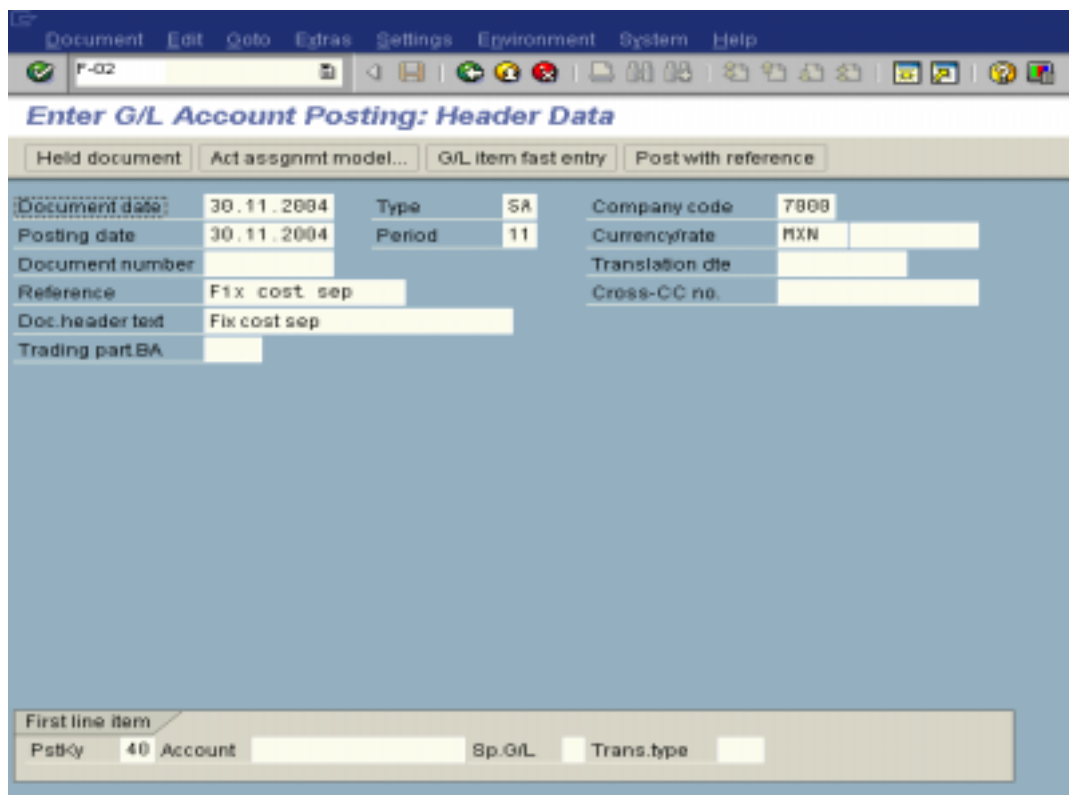
The old poliza has been reversed. Don't forget to notice the number of the reversing document (poliza).



The last step includes posting of the new poliza using the transaction F-02:


<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ General Ledger/ Document Entry/ F-02 – General Posting
<b>Transaction Code</b>	F-02

In the transaction screen enter the values as shown below and click the  icon:

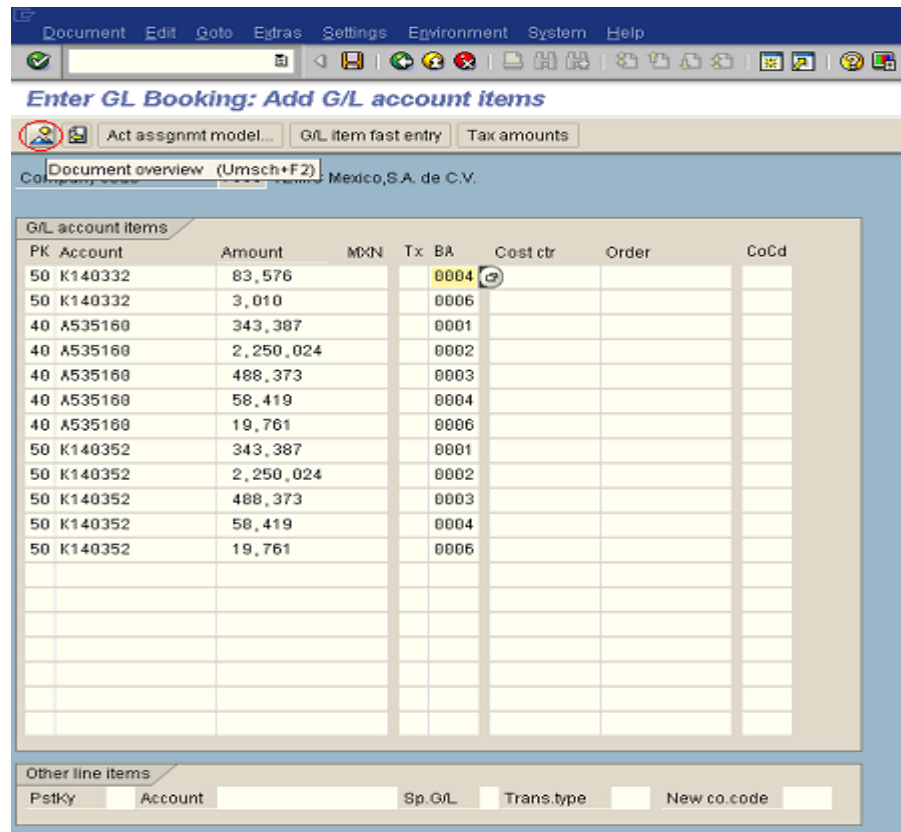


**Note:** In this case, the dates on the screenshot don't fully correspond with the dates from the previous step.

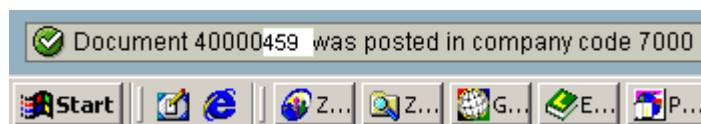
Field Name	Description	User Action and Values	Comments
Document date	The date on which the original document is to be issued.	Enter the last day of the month being closed.	
Posting date	Date that represents the end of a posting period.	Enter the last day of the month being closed.	
Type	Document type.	Enter the value "SA" standing for GL booking.	
Period	Posting period.	Enter the number of the month being closed.	
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Currency/rate	Currency key for amounts in the system.	Enter the value "MXN".	
Reference	The reference document number is used as a search criterion when displaying or changing documents.	Enter the text "Fix cost month" where "month" stands for the actual month abbreviation.	
Doc. Header text	Text displayed in the document header.	Enter the text "Fix cost month" where "month" stands for the actual month abbreviation.	
PstKy	Posting key displayed on the first line of the new document.	Enter the value "40" (a debit entry).	

On the following screen you have to manually input all the data from the new poliza (journal voucher) you have prepared in the previous steps. You can check the total balance of all entries by clicking the "Document overview" icon. Click the  icon to save the document. The system lets you save the

document only if the total balance is equal to zero, i.e. the total amount of all debit (posting code 40) and credit (posting code 50) postings must be equal.



A new document has been posted. Don't forget to notice the number of the new document and save it in the poliza excel file on the network:



## 5.3 Step

### 5.3.1 Transaction MB51 (Report of Monthly Scrap)

#### Overview



The MB51 transaction is used here for generating a list of monthly scrap which is exported to MS Excel where an analysis of the different reasons and responsible places is carried out.

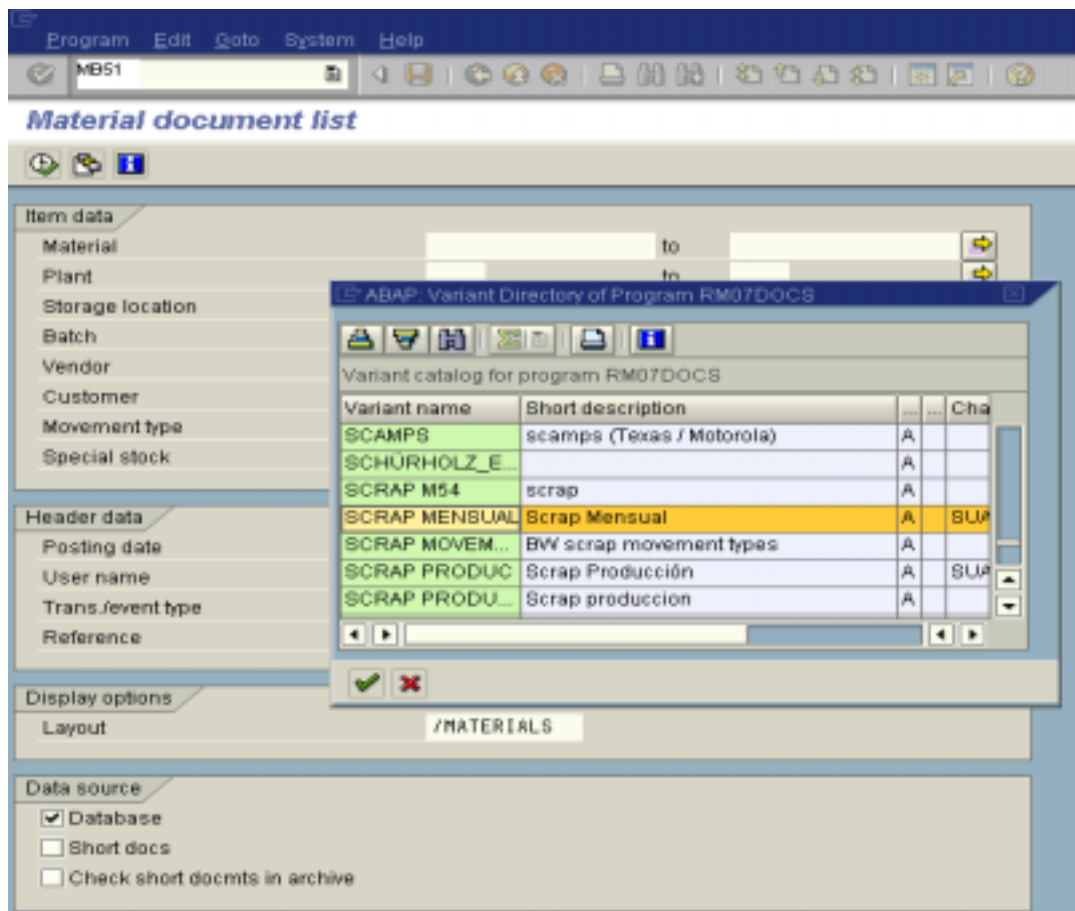
#### Note



Another alternative is to use transaction ZF24DEBI.

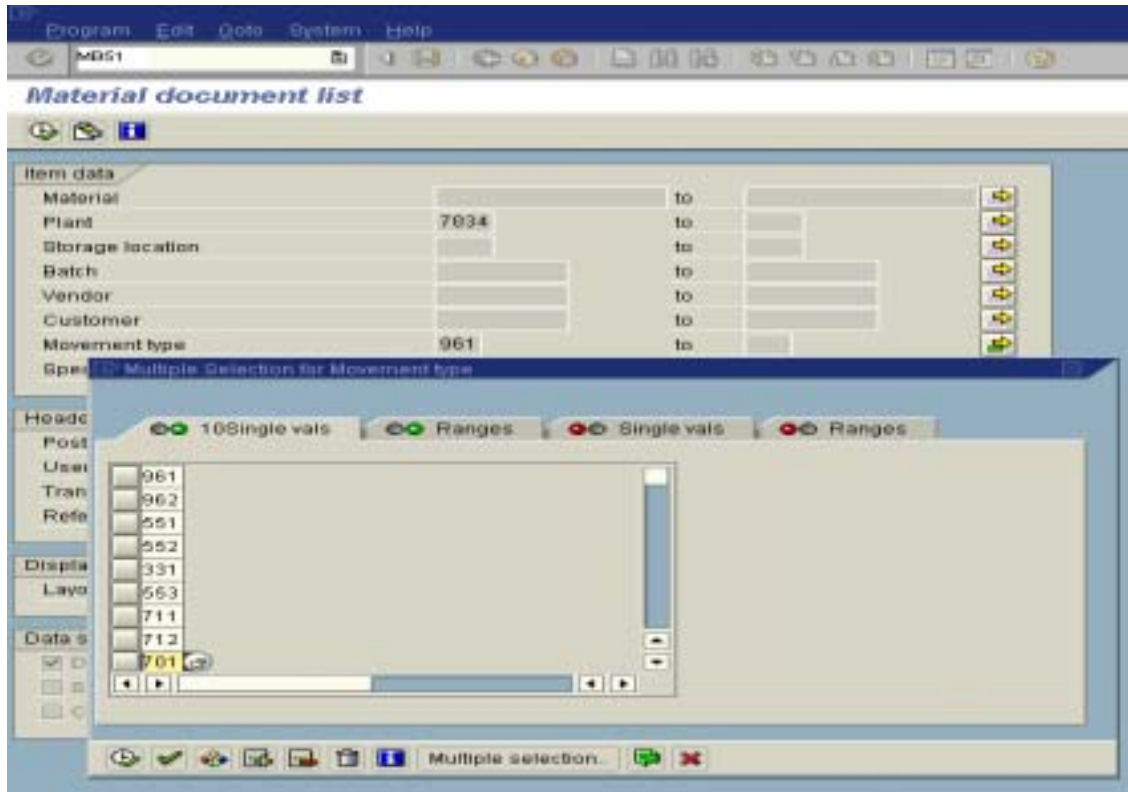
#### Access the transaction by:


<b>SAP Menu Path</b>	Logistics/ Material Management/ Inventory Management/ Environment/ List Displays/ MB51 – Material Documents
<b>Transaction Code</b>	MB51

In the transaction screen click on the  icon. In the dialog box scroll down, select the “SCRAP MENSUAL” variant name and confirm by clicking the  icon:

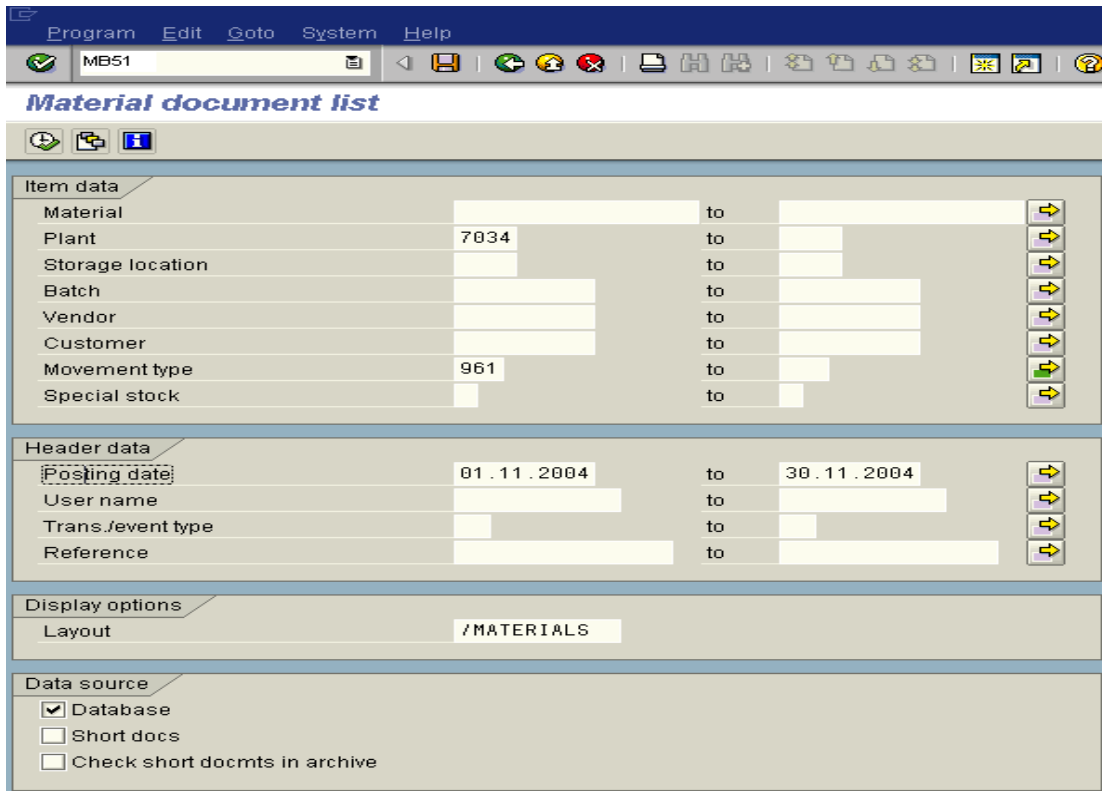


In the “Movement type” row click on the “Multiple selection” icon  and in the dialog box enter the following 10 Single values: 961, 962, 551, 552, 331, 553, 711, 712, 701, 702. Confirm by clicking on the  icon:



In the main transaction screen enter the values as shown below and click on .





The screenshot shows the SAP 'Material document list' interface. It features a menu bar (Program, Edit, Goto, System, Help) and a toolbar with various icons. The main content is organized into several sections:

- Item data:** Fields include Material, Plant (7034), Storage location, Batch, Vendor, Customer, Movement type (961), and Special stock. Each field has a 'to' field and a navigation arrow.
- Header data:** Fields include Posting date (01.11.2004 to 30.11.2004), User name, Trans. event type, and Reference.
- Display options:** A 'Layout' field is set to '/MATERIALS'.
- Data source:** Includes checkboxes for 'Database' (checked), 'Short docs', and 'Check short docmts in archive'.

Field Name	Description	User Action and Values	Comments
Plant	Key uniquely identifying a plant.	Enter the number "7034" representing Continental Automotive Mexicana.	
Movement type	Specifies a key for the type of goods movement according to it's different reason.	You have already filled in this field using the "Multiple selection" entry in the previous step.	
Posting date	The interval of the material document postings dates.	Enter the first and the last day of the month being closed.	
Layout	Select the List format.	Enter the value "/MATERIALS".	
Database	Select the source of the data read.	Check the indicator.	

In the material document list click the "Detail List" icon  to obtain the following screen:



Mat.	Unit	Unit of entry	Material description	Loc. cur. amount	Order	Cost
00000505A5	1100	961	23 27.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044057
00000505A5	1100	961	1 28.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044804
00000505A5	1100	961	1 28.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044863
00000505A5	1100	961	1 25.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044604
00000505A5	1100	961	3 23.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140045347
00000505A5	1100	551	1 20.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98-
00000505A5	1100	961	3 20.11.2004	3.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	506 83- 140044523
00000505A5	1100	551	1 19.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98-
00000505A5	1100	551	3 12.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98-
00000505A5	1100	961	32 11.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044093
00000505A5	1100	961	7 07.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044118
00000505A5	1100	961	17 07.11.2004	1.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	168 98- 140044118
00000505A5	1100	961	2 06.11.2004	5.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	844 89- 140043994
00000505A5	1100	961	28 04.11.2004	4.000- PCE	MR8*Z3 OPEL KP COMPLETE ASSEMBLY	675 91- 140043807

Export the list to an Excel file (List→Export→Local file...→Spreadsheet). See an example for September 2004 at Temic’s network address

<R:\Groups\Finance\Reporting\2004\2004-09\Scrap Septiembre.xls>.

Plir	Mvt	Text	Reference	Mat. dc	Materia	B.U.	Material description	SLo	Pctg da	Quar	BI	Amc
2	7034	961	COMFINSEMVA	49605914	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	30.09.2004	-1	PCE	
3	7034	961	COMFINSEMVA	49599287	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	28.09.2004	-1	PCE	
4	7034	961	COMFAFA/GBMVA	49599216	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	28.09.2004	-4	PCE	
5	7034	961	AIR/SGM/SEMVB	49593363	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	25.09.2004	-4	PCE	
6	7034	961	COMFAFA/GBMVB	49593113	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	25.09.2004	-14	PCE	
7	7034	961	COMFINSEMVB	49596857	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	23.09.2004	-1	PCE	
8	7034	551	AJUSTE	49593871	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	22.09.2004	-59	PCE	-1
9	7034	961	COMFINWEX/PB	49579933	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	21.09.2004	-3	PCE	
10	7034	961	COMFINSEMVC	49583163	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	21.09.2004	-1	PCE	
11	7034	961	COMFINSEMVC	49579534	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	20.09.2004	-5	PCE	
12	7034	961	COMFINSEMVA	49575800	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	19.09.2004	-4	PCE	
13	7034	961	COMFAFA/GBMVA	49575820	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	19.09.2004	-1	PCE	
14	7034	961	COMFINSEMVC	49576331	00002811A9	1	TSG/DMV E60 FS MAX PCB COMPLETE SMD ASSE	1100	19.09.2004	-1	PCE	

In this file, it’s necessary to assign to each material number its respective business unit number “B.U.”.

Use a formula and the following file

<R:\Groups\Finance\Reporting\2004\ 2004-YTD\lista de materiales con division.xls> (worksheet “mbew”).

After this, the data is summarized in a pivot table according to different material movement numbers, responsible persons and business unit numbers. This table can be used for an analysis of reasons for monthly scrap:

Microsoft Excel - Scrap Septiembre								
File Edit View Insert Format Tools Data Window Help								
Arial 10 B I U [Icons] 05%								
DGG								
A	B	C	D	E	F	G	H	
7	<b>TOTAL SCRAP SEPTIEMBRE 2004</b>							
8								
9								
10	Sum of Ar	BIU						
11	MxT	User name	BCE	ABS	OCC	PTC	TEA	
12	331	GARCIAAN	-	1,330				
13		GERVACIOA	-	969	-	5,519	-	
14		RAMIREZE	-	1,556	-	16,995	-	
15		SALDIVARP	-	650	-	9,814	-	
16		VARGASS	-	194	-	1,592	-	
17	<b>331 Total</b>		<b>-</b>	<b>3,389</b>	<b>-</b>	<b>35,258</b>	<b>-</b>	
18	551	CORNELIOE	-	3,100	-	9		
19		DOMINGUEZO	-	1,041			-	
20		GARCIAO	-	184	-	82,932		
21		GARCIAO					-	
22		HERNANDEZL	-	260	-	37,915		
23		RAMIREZC					-	
24		RAMOSC			-	243,416		
25		ROSASM	-	86,316			-	
26		VALLEJOS	-	1,534			-	
27		VARGASC	-	2,778			-	
28		VARGASD			-	278,592		
29		VARGASS			-	169,183		
30	<b>551 Total</b>		<b>-</b>	<b>92,413</b>	<b>-</b>	<b>814,139</b>	<b>-</b>	
31	552	CORNELIOE		61,031		27		
32		HERNANDEZL				146,904		
33		OSORIOI		11,582		2		
34		ROMEROL		24,078				

## 6 Subprocess – Maintenance

### 6.1 Step

#### 6.1.1 Transaction KB51 (MAT & QUA Maintenance)

##### Overview

Costs allocation involves measuring, recording, and allocating of business services performed. To do this, you must create relevant (measurable) tracing factors (allocation bases which can be used as cost drivers). In Cost Center Accounting these are known as activity types. In this Maintenance subprocess the following two sender activities are maintained:

MAT = Material Costs (“material usage volume”)

QUA = Sales Quantity

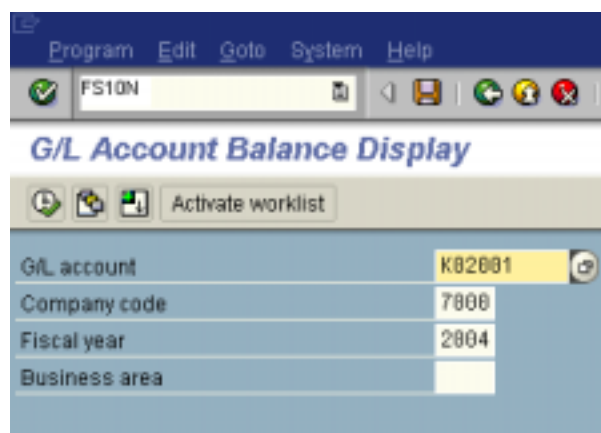
For a successful running of allocation cycles you have to update the values of these tracing factors in the system every month. For more information about maintaining cycles see the online documentation at [http://frh0523/web\\_fib/Teilbereich\\_FIB3/Dokumente/Doku\\_CO/CO-PA/CO-PA%2004%20Assessments%20to%20COPA%20\(Handling\).ppt](http://frh0523/web_fib/Teilbereich_FIB3/Dokumente/Doku_CO/CO-PA/CO-PA%2004%20Assessments%20to%20COPA%20(Handling).ppt).


To obtain the amounts of **Material Costs (MAT)** for each Business Area (BA) use the transaction “FS10N – Display GL Account Balances” (balance of the G/L account K02001 = Purchased parts – material usage):

##### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/Financial Accounting/General Ledger/Account/FS10N – Display Balances
<b>Transaction Code</b>	FS10N

Fill in the fields as shown on the picture below and press  :



On the following screen, you get the account balances for each business area. Use the  Business area icon to switch between the areas.

**G/L Account Balance Display**

Document currency | Document currency | Document currency | Business area | Business area | **Business area**

Account number: KD2001      Purchased parts  
 Company code: 7000      TEMIC Mexico, S.A. de C.V.  
 Business area: **0001**      Body (408)  
 Fiscal year: 2004  
 All documents in currency: \*      Display currency: MXN

Period	Debit	Credit	Balance	Cum. balance
Bal. carried...				
1	15,935,688.12	728,027.18	15,207,660.94	15,207,660.94
2	21,825,695.35	386,832.25	21,438,863.10	36,646,524.04
3	28,455,614.51	228,788.19	28,226,826.32	64,873,350.36
4	22,183,260.39	86,520.11	22,096,740.28	86,970,090.64
5	24,340,297.38	290,956.30	24,049,341.08	111,019,431.72
6	31,141,372.54	40,839.44	31,100,433.10	142,119,864.82
7	32,363,467.85	14,763.67	32,348,704.18	174,468,569.00
8	26,012,691.66	147,833.29	25,864,858.37	200,333,427.37
9	27,283,549.01	340,884.60	26,942,664.41	227,276,091.78
10	29,306,906.59	149,625.08	29,157,281.51	256,433,373.29
11	27,576,004.16	400,217.37	27,175,786.79	283,609,160.08
12	25,554,879.55	2,049,335.67	23,505,543.88	307,114,703.96
13				307,114,703.96
14				307,114,703.96
15				307,114,703.96
16				307,114,703.96
Total	311,979,427.11	4,884,723.15	307,114,703.96	307,114,703.96

To obtain the **Sales Quantity (QUA)** numbers, use the file <R:\Groups\Finance\Reporting\2004\ 2004-YTD\Sales YTD 2004.xls>.

You will have to make a pivot table similar as shown on the picture below. Also see an example in the file <R:\Groups\Finance\Reporting\2004\2004-10\MAT QUA maintenance\mat qua maintenancenew.xls>.

Note that in the case of business area 4 the sales quantity for the “Type” SEMI is also included. The summary table below also contains a summary of material costs of purchased parts with assigned cost centers (e.g. 7121 = BCE Wareh. Income, 7122 = BCE Wareh. Outgoing and analogicaly for other business areas). This table serves as a poliza for postig the sender activities in the next step.

Microsoft Excel - mat qua maintenancenew

File Edit View Insert Format Tools Data Window Help

Arial 10 B I U \$ % , +.00 +.00

C15 = 29157281.51

	A	B	C	D	E	F	G	H	I
1	<b>Mat/QUA Maintenance</b>								
2									
3		<b>Per</b>	10						
4									
5		<b>Cantidad</b>	<b>SBU</b>						
6		<b>Type</b>	1	2	3	4	6	Grand Total	
7	1	FIN	118,038	392,966	240,693	6,668	53,263	811,628	
8	2	SEMI		47	25	32,400		32,472	
9	3	RAW		82				82	
10	4	SERV		14				14	
11		Grand Total	118,038	393,109	240,718	39,068	53,263	844,196	
12									
13		<b>Summary</b>							
14			<b>Purchased PARTs</b>	<b>cc</b>	<b>Quantity</b>	<b>cc</b>			
15	1		29,157,282	7121	118,038	7122			
16	2		147,467,317	7221	392,966	7222			
17	3		73,927,187	7321	240,693	7322			
18	4		2,701,202	7421	39,068	7422			
19	6		5,728,610	7621	53,263	7522			
20			258,981,597		844,028				
21									

Now enter the sender activities, i.e. enter the data from the Summary table above using the transaction KB51:

Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ Maintain CO-PA Actual Assessment Cycle XXPA13/ KB51 – Enter Posting of Activities
<b>Transaction Code</b>	KB51

Fill in the fields as shown on the picture below (the dates are the last days of the period). Press **ENTER** :

Activities Edit Goto Extras Actual postings System

KB51

**Enter Activities: Initial**

List screen Detail screen Number ranges...

Document date 31.10.2004


Posting date 31.10.2004

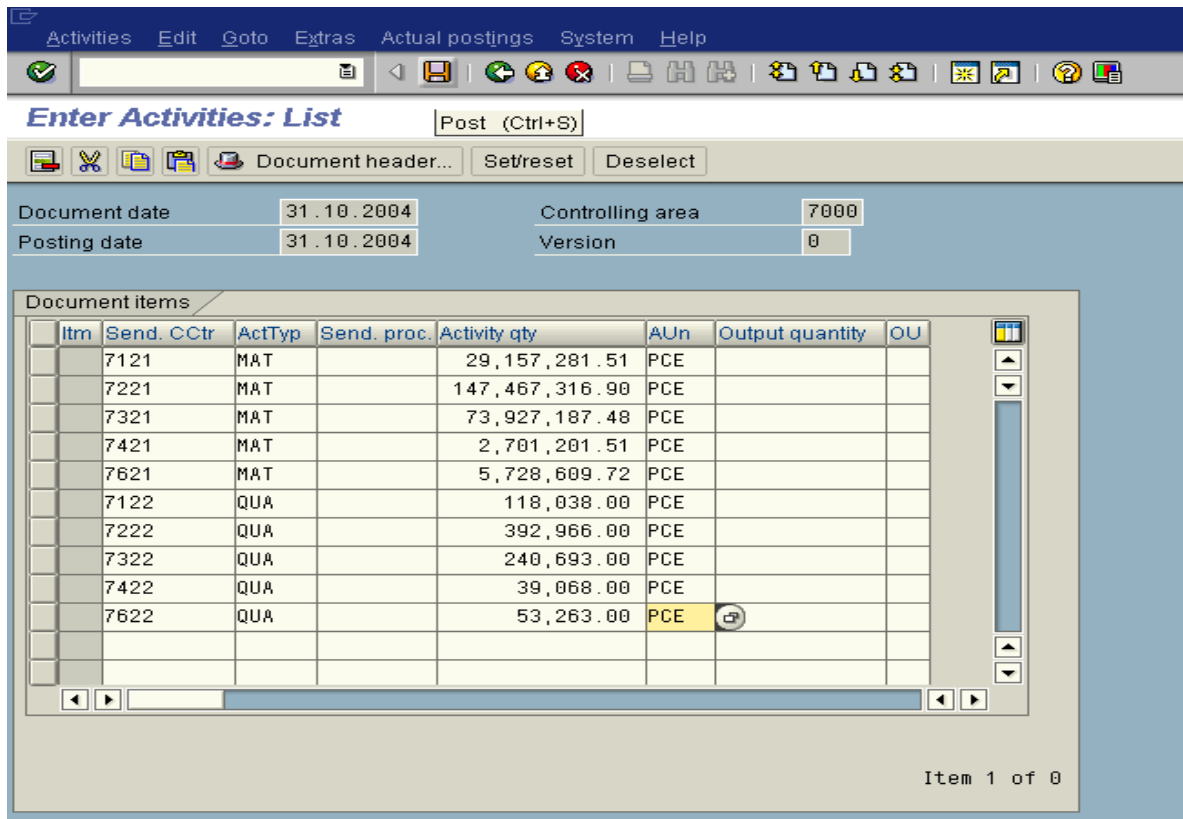
Version

Document number

Copy from

Document number

In the following screen enter the prepared numbers and post the document by clicking on the  icon:



On the confirmation screen, note the number of the document posted:



**IMPORTANT**

Note that in the case you decide to look for this document number later you can't use the transaction FB03 (Display Document: Initial Screen) but you have to use the transaction KB53 (Display Activities: Initial) instead.

## 6.2 Step

### 6.2.1 Transaction KEU2 (CUPA14 Cycle Maintenance)

#### Overview

In this transaction a change of parameters of an assessment cycle is carried out. You will check whether one of the assessment parameters – the “Sender Value” of the assessment cycle “CUPA14” is set up correctly.

The “CUPA14” (Assess Act CO-PA Mex Target) cycle is used by the transaction “KEU5” (see the chapter [12.1.1.](#)) which runs this cycle to transfer the cost center target costs to Profitability Analysis (CO-PA) at the end of each period using the assessment method.


In a cycle you define the sender-receiver relationships and the corresponding distribution rules. During assessment, all sender-/receiver relationships defined in a cycle are processed together iteratively. Sender cost centers are credited with a special secondary cost element (assessment cost element). Correspondingly, receiver cost centers are debited with the same assessment cost element.

The following transactions are relevant for the creation, change, display, delete and perform of cycles:

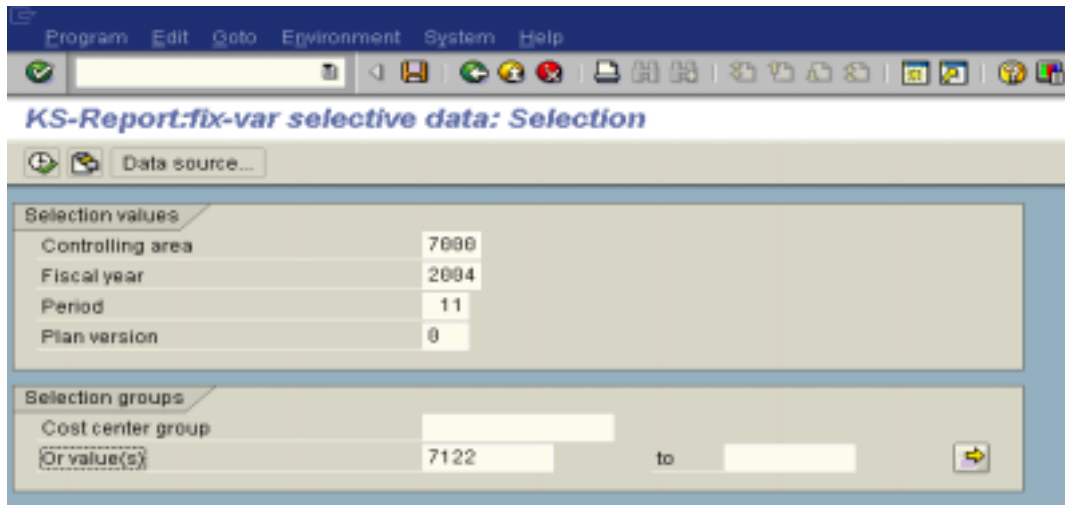
- KEU1 Create Actual Transfer of CCtr Cost
- KEU2 Change Actual Transfer of CCtr Cost
- KEU3 Display Actl Transfer of CCtr Costs
- KEU4 Delete Actual Transfer of CCtr Cost
- KEU5 Perform act. cost-ctr cost transfer
- KEU6 Actl Transfer of CCtr Costs, Overview


#### Access the transaction by:


<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ TEMIC Reports for Cost Center Accounting/ TCE-Reports TMGK/ Y_TA1_36000171 - KS-Report: fix-var selective data
<b>Transaction Code</b>	Y_TA1_36000171

In the transaction screen enter the values as shown below and click on the  icon:





Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value "7000" representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Period	Select the period of the report.	Enter the number of the month being closed.	
Plan version	Controlling area related collection of year-dependent indicators for planning data.	Enter the default version "0".	
Or value(s)	Determine the cost centers.	Click on the  icon and enter the values as described below.	

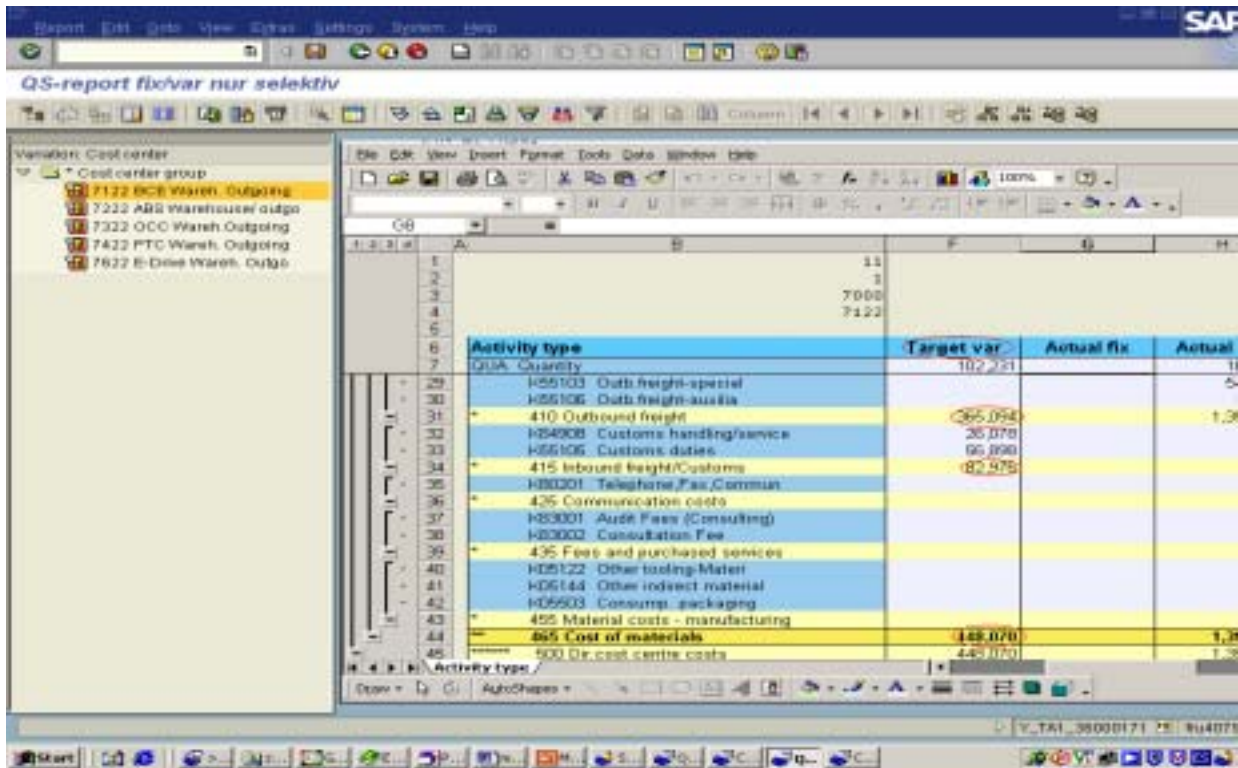
In the dialog box enter the following cost center numbers as on the picture below. The entered numbers represent cost centers collecting outgoing warehouse costs for 5 of Temics's business areas. Confirm by clicking on the  icon.



In the main transaction screen click on the  icon to obtain a report like on the picture below.

For each cost center, take notice of the target var. costs on the lines 410 – Outbound Freight and 415 – Inbound Freight/Customs (marked red on the picture) and their sum. These numbers should correspond with the numbers in the next step.




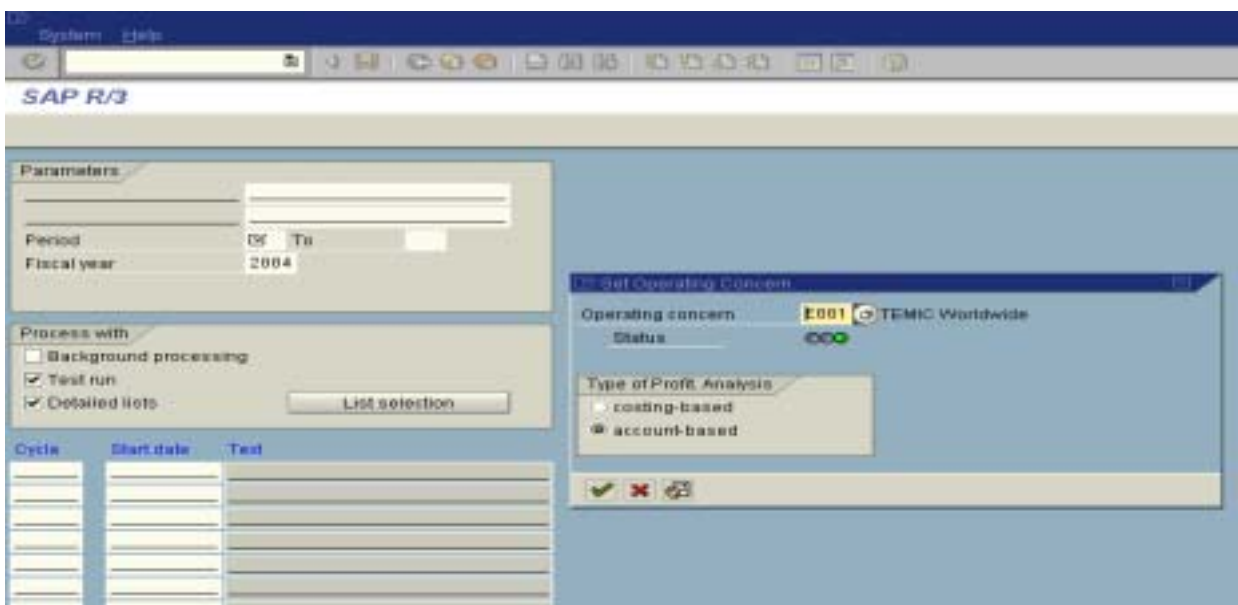


Call the following transaction:

Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Profitability Analysis/ Actual Postings/ Period-End Closing/ Transfer Cost Center Costs-Process Costs/ KEU5 - Assessment
<b>Transaction Code</b>	KEU5 (Execute Actual Assessment: Initial Screen)

In the dialog box “Set operating Concern” enter the values as shown below and click the  icon:

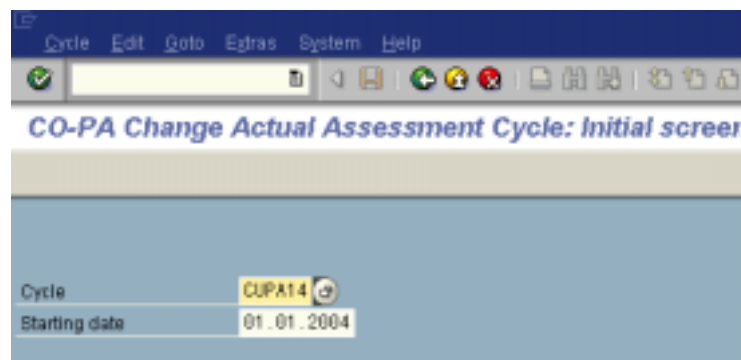


Field Name	Description	User Action and Values	Comments
Operating concern	A unique four-character key for the CO organizational unit operating concern.	Enter the value "E001" standing for TEMIC Worldwide	
Account-based	Select the type of profitability analysis.	Check the indicator.	

In the SAP menu go to Extras → Cycle → Change to change the transaction to KEU2 (CO-PA Change Actual Assessment Cycle screen).

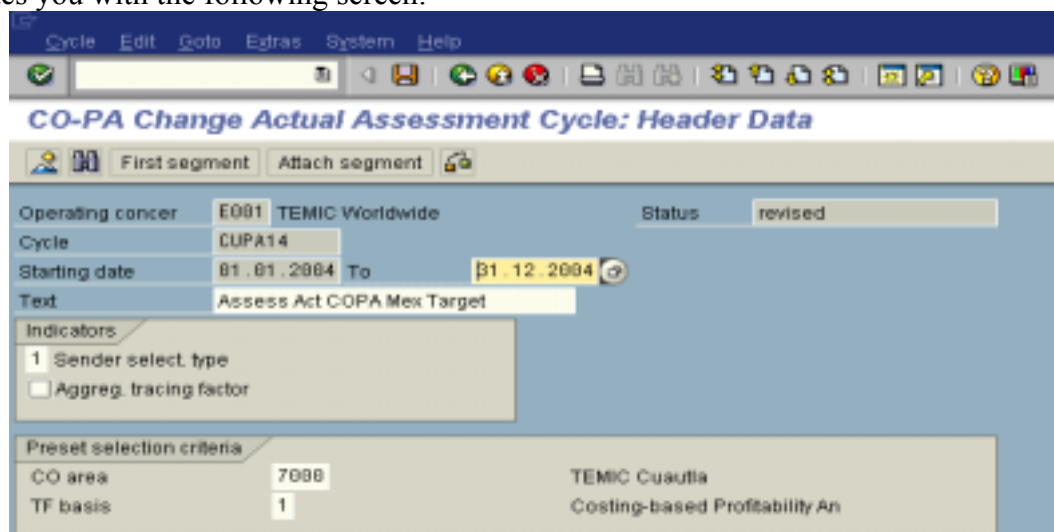
<b>SAP Menu Path</b>	Accounting/ TCE:Period-End-Closing Accounting (FI/CO)/ Maintain CO-PA Actual Assessment Cycle XXPA13/ KEU2 – Change Actual Transfer of Cctr Costs
<b>Transaction Code</b>	KEU2

In the transaction screen enter the values as shown below and press **ENTER** :

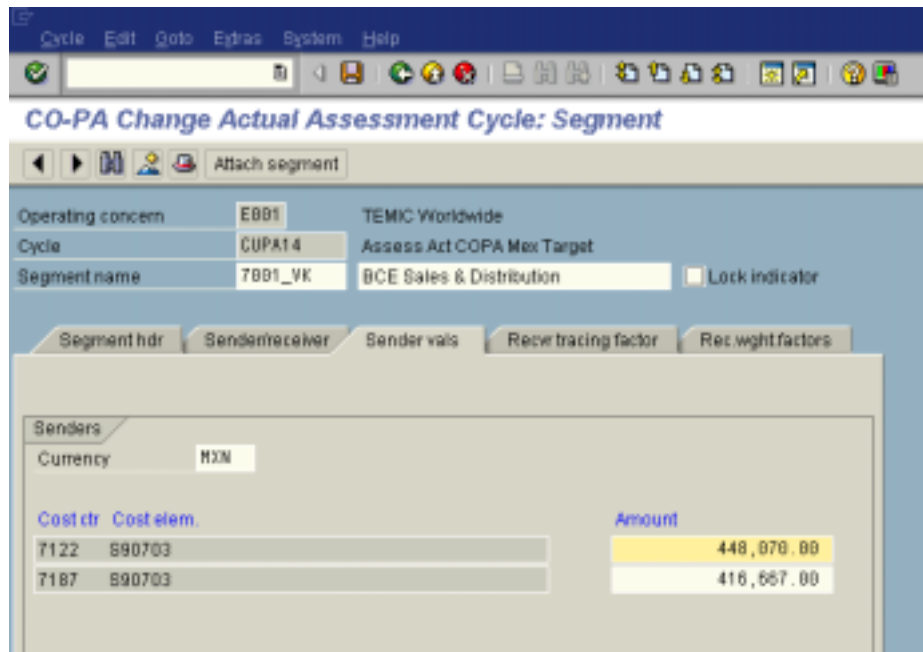


Field Name	Description	User Action and Values	Comments
Cycle	A unique four character key for the CO organizational unit operating concern.	Enter the value "CUPA14" standing for Assess Act CO-PA Mex Target.	
Starting date	The initial date of the cycle.	The date is set up automatically after selecting the cycle.	

In the next screen the values should appear preset as on the picture below. Click on the **First segment** icon. This provides you with the following screen:

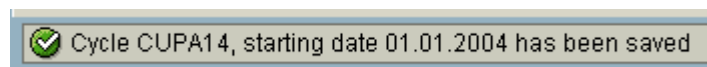


Field Name	Description	User Action and Values	Comments
Sender select. type	Select whether the unsplit or the split costs of the sender objects are used.	Enter the value "1". The costs won't be splitted into fixed and variable costs but overall costs will be sent.	
TF basis	Select a costing-based or account-based profitability analysis.	Enter the value "1". A costing-based profitability analysis will be used.	



Select the card "Sender vals" and compare the amount from the first row with the sum of the target. var. costs (410 + 415) from the previous step. (If a dialog box "Distribution Criteria List" appears check both of the indicators and confirm by clicking ) Do this for all of the five segments. If the amounts correspond with each other, the Sender Value is set up correctly.

You can switch between the segments using the and icons. Always print the page containing the Sender values for the record of the changes done. When finished click on the icon to save the transaction results and check the confirmation message:



## 7 Subprocess - Sales & Cost of Sales

### 7.1 Step

#### 7.1.1 Transaction ZF24MPVA (Reclassification of Material Price Variances)

##### Overview

In this transaction a list of material price variances (MPV) is generated. Reclassification of MPV categories (Tooling, Freight, Customs and Cash Discount) and its manual correction posting is carried out.

The initial posting of MPV is automatically executed by the SAP system on every transaction of incoming goods within a month. SAP posts the MPV based on the difference between the standard (including discount, freight, customs, tooling) and the purchase-price on the following accounts:

N16002	Material price variance – Raw material
N16003	Material price variance – Purchased Parts
N16008	Material price variance - Consignment stock
N16009	Material price variance - Non production material

As that value is not the real MPV, because the material-standard contains beside the material-target other components, the program ZF24MPVA corrects the MPV accounts.


##### Simple example:

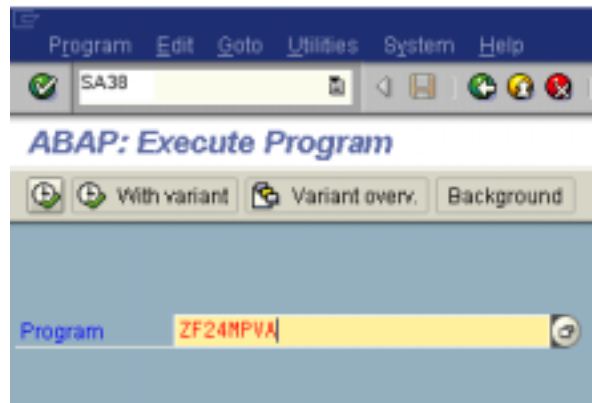
○ Purchase-price:	100		
○ Standard:	105		
▪ Material-target	100		
▪ Freight	5		
○ SAP-MPV posting	Credit N16002	5	
○ ZF24MPVA correction	Debit N16002	5	
	Credit N16043	5	


See a detailed online documentation on this issue on the intranet at [http://frh0523/web\\_fib/default.htm](http://frh0523/web_fib/default.htm), which describes the automatic correction posting which should in the future replace the so far used manual way of correction postings.

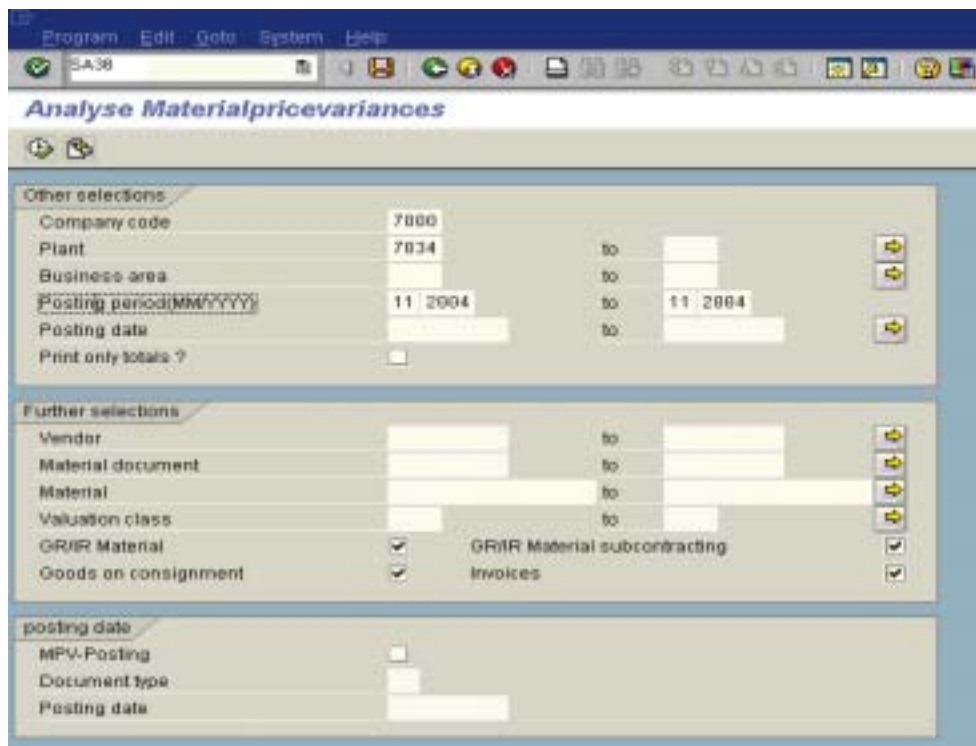
##### Access the transaction by:

<b>SAP Menu Path</b>	
<b>Transaction Code</b>	SA38

Start the program “ABAP: Execute Program” by putting in the transaction code “SA38” into the SAP command field and pressing **ENTER** . On the following screen, enter the value “ZF24MPVA” into the “Program” field and click on the  icon:



In the transaction screen enter the values as shown below and click .



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from “7000” representing TEMIC Mexico, S.A. de C.V.	
Plant	Key uniquely identifying a plant.	Enter the number “7034” representing Continental Automotive Mexicana.	
Posting period	The posting date of the accounting	Enter the number of the month being	



	postings.	closed.	
GR/IR material		Check the parameter.	
GR/IR Material subcontracting		Check the parameter.	
Goods on consignment		Check the parameter.	
Invoices		Check the parameter.	

As a result, you receive the following material price variance list:

Kz	Fun	ValCl	BA	Vendor	Name	Plant	Material	Quantity	Mat. value	Total costs	Freight	Customs	Cash Discount
WE	FR	3098	0002	870100	FCI Automotive Deutschland G	7034	00290579A2	160.000	6.675.13	0.00	57.41	38.05	0.00
WE	FR	3098	0002	870100	FCI Automotive Deutschland G	7034	00290579A2	160.000	6.675.13	0.00	57.41	38.05	0.00
WE	FR	3098	0002	870100	FCI Automotive Deutschland G	7034	00290579A2	160.000	6.675.13	0.00	57.41	38.05	0.00
WE	FR	3098	0002	870100	FCI Automotive Deutschland G	7034	*****	480.000	30.025.36	0.00	172.23	114.15	0.00
WE	FR	3098	0002	870100	FCI Automotive Deutschland G	****	*****	480.000	30.025.36	0.00	172.23	114.15	0.00
WE	FR	3098	0002	*****	*****	****	*****	480.000	30.025.36	0.00	172.23	114.15	0.00
WE	FR	3098	0002	905372	TYCO ELECTRONICS LOGIST.	7034	00288783A1	2.688.000	64.583.23	8.707.78	555.42	368.12	0.00
WE	FR	3098	0002	905372	TYCO ELECTRONICS LOGIST.	7034	*****	2.688.000	64.583.23	8.707.78	555.42	368.12	0.00
WE	FR	3098	0002	905372	TYCO ELECTRONICS LOGIST.	****	*****	2.688.000	64.583.23	8.707.78	555.42	368.12	0.00
WE	FR	3098	0002	*****	*****	****	*****	2.688.000	64.583.23	8.707.78	555.42	368.12	0.00
WE	FR	3098	0002	*****	*****	****	*****	2.688.000	64.583.23	8.707.78	555.42	368.12	0.00
WE	FR	7100	0002	*****	*****	7034	00001080C2	0.000	0.00	0.00	0.00	0.00	0.00

Save the list (Menu: List→Save→Local File...→Spreadsheet) to an excel file. See an example for September 2004 at Temic’s network address

[R:\Groups\Finance\Reporting\2004\2004-09\Reclas MPV Sep \(ZF24MPVA\).xls](R:\Groups\Finance\Reporting\2004\2004-09\Reclas MPV Sep (ZF24MPVA).xls)

A material price variance (MPV) is a difference between the values in the columns “Mat. Value” and “Standard” value. The total variance is splitted into the following categories: Tooling, Freight, Customs and Cash Discount.

For the purpose of this analysis, all the rows from the list’s column “Kz” containing the value “WE” (warehouse) are relevant. Data from the list is summarized in a pivot table according to different cost types (Tooling, Freight, Customs and Cash Discount) and business area numbers (see the pivot table in the above mentioned file). First material price variances for the external sales (rows with the value “FR” in the “Function” column) are calculated, in the second pivot table the same for the intercompany sales (rows with the value “IC” in the “Function” column) is done.

You can see all the necessary steps taken to create journal vouchers (polizas) in the file. For the polizas corresponding documents have to be created and posted into the system. To do so use the transaction F-02 analogically as described in the chapter [6.2.1. Scrap and Material Valuations, part c\) – Manual Posting of Fix Cost Corrections](#).

## 7.2 Step


### 7.2.1 Transaction ZF24DEBI (Reclassification of ICO Cost of Sales)

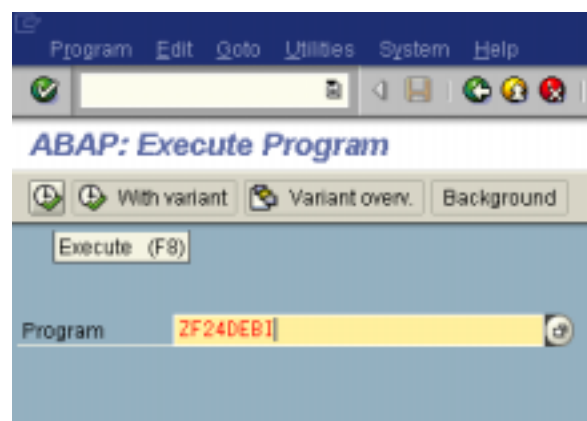
#### Overview



In this transaction a separation of the Cost of Sales (COS) between the intercompany (ICO) and third-party costs is carried out. Reclassification for ICO COS and its manual posting is carried out.

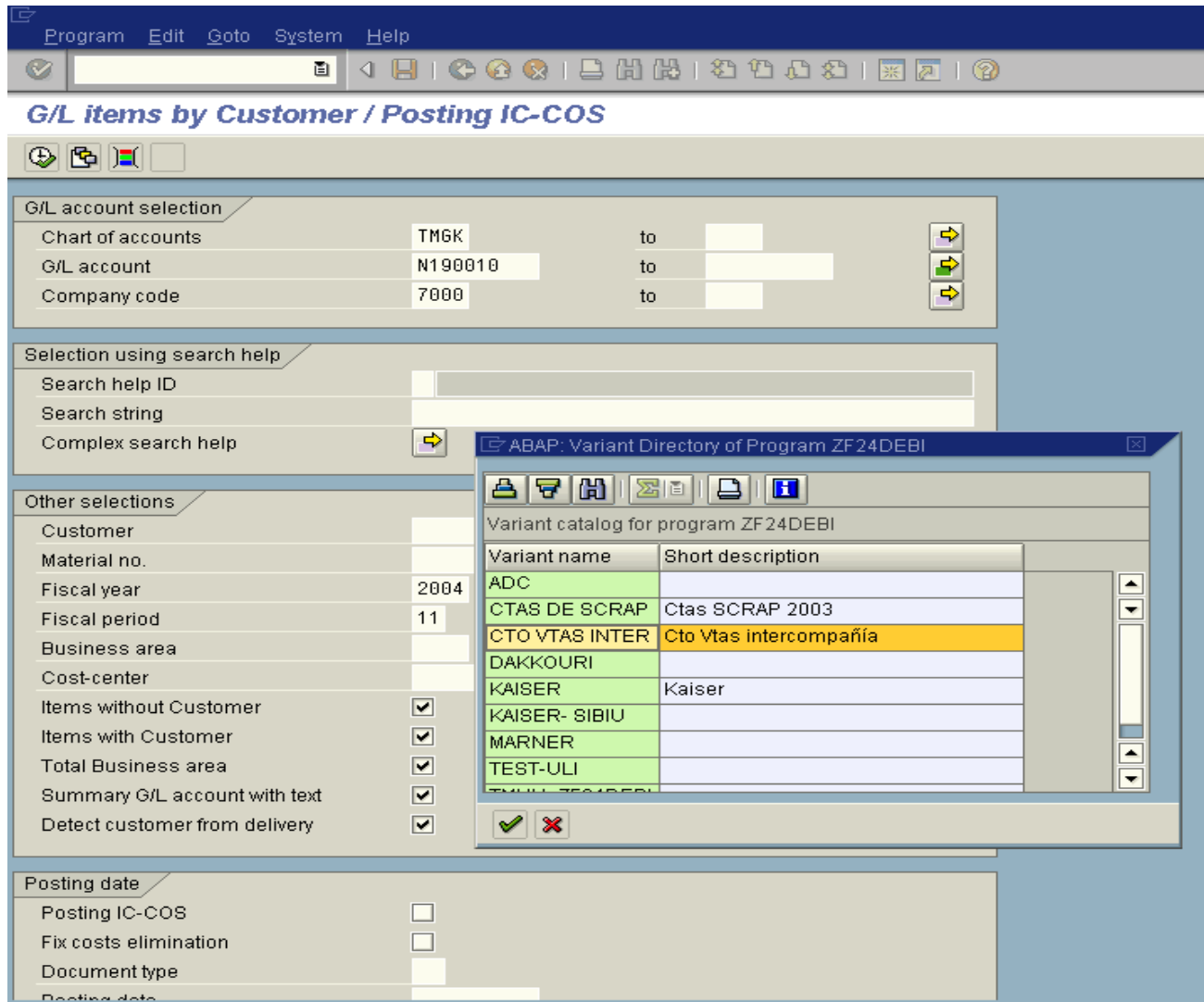
#### Access the transaction by:

<b>SAP Menu Path</b>	
<b>Transaction Code</b>	SA38

Start the program “ABAP: Execute Program” by putting in the transaction code “SA38” into the SAP command field and pressing **ENTER**. On the following screen, enter the value “ZF24DEBI” into the “Program” field and click on the  icon:



In the transaction screen click on the  icon first and select the variant name “CTO VTAS INTER” in the dialog box. This will preset some values. Then enter the remaining values as shown below and click .

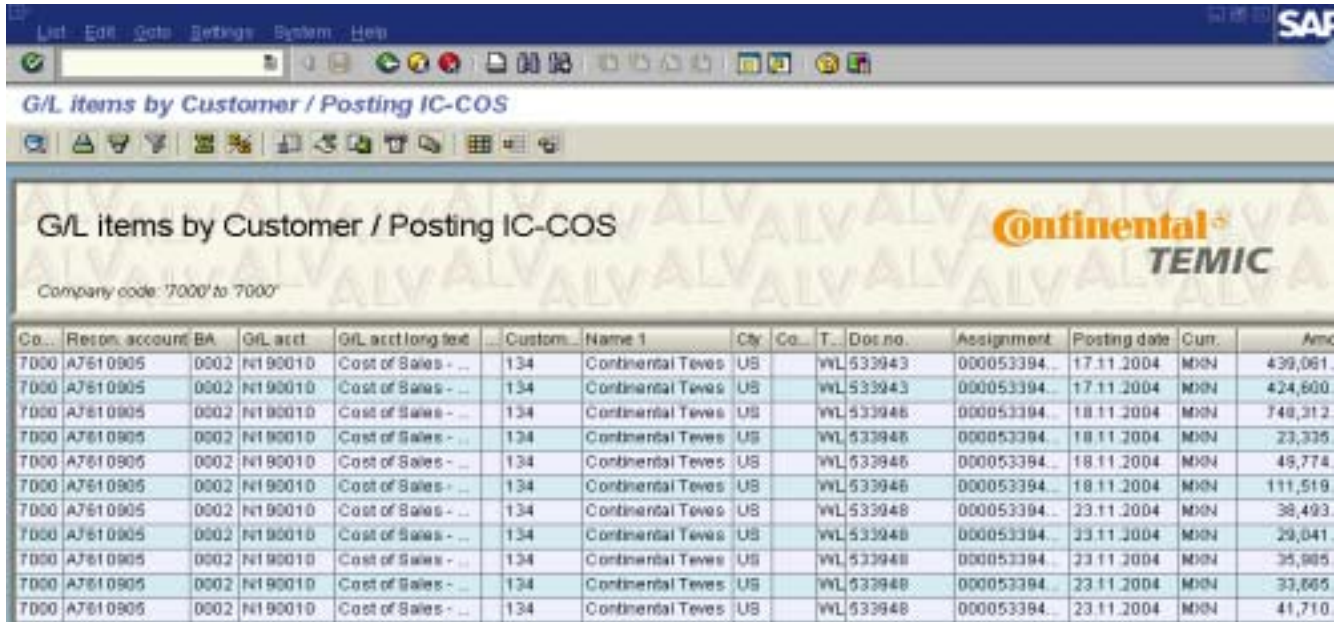


Field Name	Description	User Action and Values	Comments
Chart of accounts	Key that uniquely identifies a chart of accounts.	Enter the value "TM6K" standing for Gemeinschaftskontenrahmen TM3-Nbg.	Preset automatically by the variant
G/L account	The G/L account number identifies the G/L account in a chart of accounts.	Enter the account numbers "N190010", "N190021" and "N190014" using the multiple selection.	Preset automatically by the variant
Company code	Organizational unit within financial accounting.	Enter the values from "7000" representing TEMIC Mexico, S.A. de C.V.	Preset automatically by the variant
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Fiscal period	Select the period of the report.	Enter the number of the month being closed.	
Items without customer	Checking this parameter will include COS not assigned to a customer into the generated list.	Check the parameter.	
Items with customer	Checking this parameter will include COS assigned to a customer into the generated list.	Check the parameter.	
Total business area	Checking the parameter will add a Total row for business areas into the	Check the parameter.	



	generated list.		
Summary G/L account with text		Check the parameter.	
Detect customer from delivery		Check the parameter.	

As a result, you receive the following list of Cost of Sales by customer:



The screenshot shows the SAP report 'G/L items by Customer / Posting IC-COS' for company code '7000' to '7000'. The report displays a list of cost of sales items with the following columns: Co., Reason, account, BA, G/L acct, G/L acct long text, Custom., Name 1, City, Co., T., Doc no., Assignment, Posting date, Cur., and Amt.

Co.	Reason	account	BA	G/L acct	G/L acct long text	Custom.	Name 1	City	Co.	T.	Doc no.	Assignment	Posting date	Cur.	Amt
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533943	000053394...	17.11.2004	MDN	439,061.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	18.11.2004	MDN	424,600.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	18.11.2004	MDN	748,312.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	18.11.2004	MDN	23,335.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	18.11.2004	MDN	45,774.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	18.11.2004	MDN	111,519.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	23.11.2004	MDN	38,493.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	23.11.2004	MDN	29,041.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	23.11.2004	MDN	35,985.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	23.11.2004	MDN	33,665.		
7000	A7610905	0002	N190010	Cost of Sales - ...	134	Continental Teves	US	WVL	533946	000053394...	23.11.2004	MDN	41,710.		

Save the list (Menu: List→Save→File) to an excel file. See an example for November 2004 at Temic's network address [R:\Groups\Finance\Reporting\2004\2004-11\Cogs\\_Nov\\_2004.xls](R:\Groups\Finance\Reporting\2004\2004-11\Cogs_Nov_2004.xls).

Data from the list is summarized in a pivot table according to different COS types (G/L accounts N190010 COS-Own production Domestic/Foreign, N190014 COS-Adjustment Returns, N190021 COS-Trading Goods domestic/foreign) on one hand and business areas and customers on the other hand.

For the COS related to intercompany customers polizas are created and posted into the system. To do so use the transaction F-02 analogically as described in the chapter [6.2.1. Scrap and Material Valuations, part c\) – Manual Posting of Fix Cost Corrections](#).

Microsoft Excel - Cogs Nov 2004

File Edit View Insert Format Tools Data Window Help

And x 10

B14 = 50003

	A	B	C	D	E	F	G	H	I	J	K
1											
2		<b>Continental<sup>®</sup></b>									
3		<b>TEMIC</b>									
4											
5		Bases para la Reclasificación del COGS Noviembre 2004									
6		Fuente: ZF24CEDB									
7		Amf.in.los			Credit = 50		Credit = 50		Credit = 50		
8				05.acct	05.acct long term						
9				0199910	0199911	0199921	Grand Total				(Debit=40)
10		BA	Custom	Make 1	Cost of Sales - Own Production - Domestic/Foreign	COS Adjustment - Returns	Cost of Sales Trading Goods - Domestic/Foreign		Subc Accounts	COGS Accounts	
11	1	311	Mercedes Benz U.S		1,807		1,807				
12		752	DaimlerChrysler AG Auburn Hills		3,452,881		3,452,881				
13		1971	Codens S Aleman		2,124,372		2,124,372				
14		1977	Johnson Controls		1,855,535		1,855,535				
15	1	50003	TEMIC Distribution Center-Hahn		21,092,719	3,812	21,095,721		M0670101	N1960101	21,095
16	1	<b>Total</b>			<b>28,317,894</b>	<b>3,812</b>	<b>28,328,495</b>				
17	2	129	Continental Teves AG & Co. OHG		32,831,892		32,831,892		M0660105	N1940105	32,831
18		134	Continental Teves		88,007,523	764,877	88,772,400		M0660905	N1940905	88,772
19		137	Continental Teves Morganon		0		0				
20		1425	Continental Teves Corporation		6,187,395		6,187,395		M0661305	N1941305	6,187
21		50003	TEMIC Distribution Center-Hahn		82,415		82,415		M0670101	N1960101	82
22		50000	TEMIC 0032 Operation IngoStadt		57,384		57,384		M0670301	N1960301	57
23		50010	TEMIC AUTOMOTIVE (PHILS.), INC.				121,546		M0674002	N1964002	121
24	2	<b>Total</b>			<b>127,295,298</b>	<b>794,877</b>	<b>128,583,423</b>				
25	3	1292	General Motors do Brasil Ltda		204,829		204,829				
26		2007	General Motors de		329,473		329,473				
27		2089	Peugeot Citroen do Brasil		242,349		242,349				
28		50003	TEMIC Distribution Center-Hahn		66,291,517	2,012,779	68,304,296		M0670101	N1960101	68,304
29			TEMIC 0030 Operation Nuernberg				10,251		M0670204	N1960204	10
30		50014	TEMIC 0032 Profit IngoStadt				15,247		M0670303	N1960303	15
31		50030	TEMIC V014 Salespl. JF Hunter J.S		903,949		903,949		M0670103	N1960103	903
32	3	<b>Total</b>			<b>67,872,196</b>	<b>2,012,779</b>	<b>70,498,282</b>				
33	4	97	Volkswagen de Mexico S.A. de C.V		3,131,819		3,131,819				

## 7.3 Step


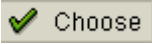
### 7.3.1 Transaction SQ01 (Sales and Cost of Sales Integration)

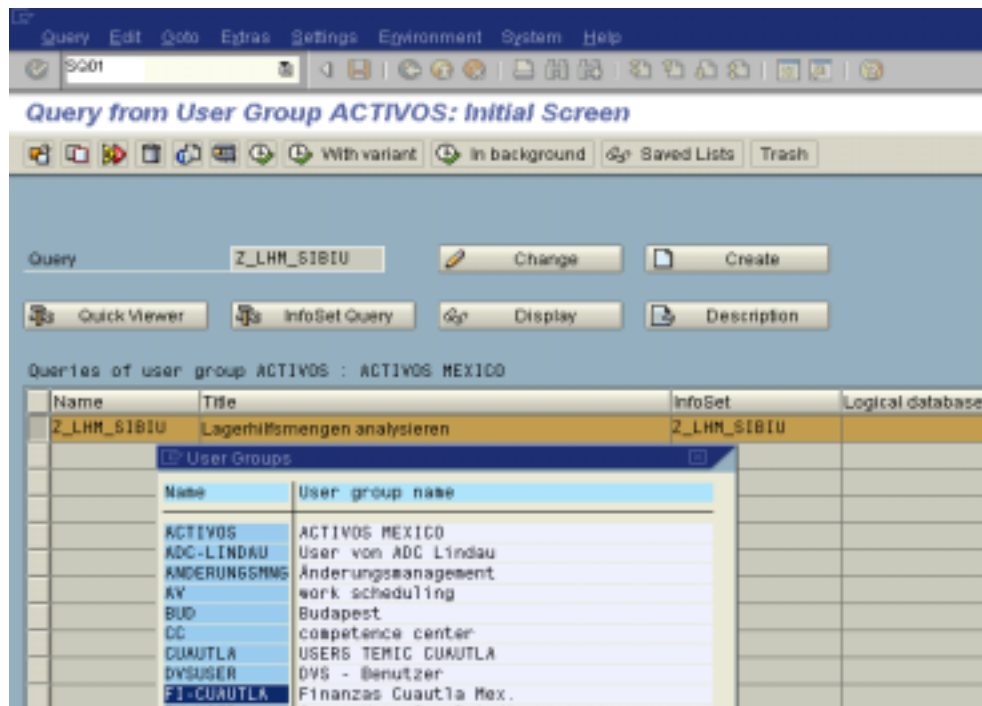
#### Overview



In this procedure a SAP query is carried out using the transaction SQ01. A cumulative list of Sales and its corresponding Cost of Sales (COS) from the beginning of the current fiscal year up to the month being closed is generated and saved in the network. This file is used for further calculations.

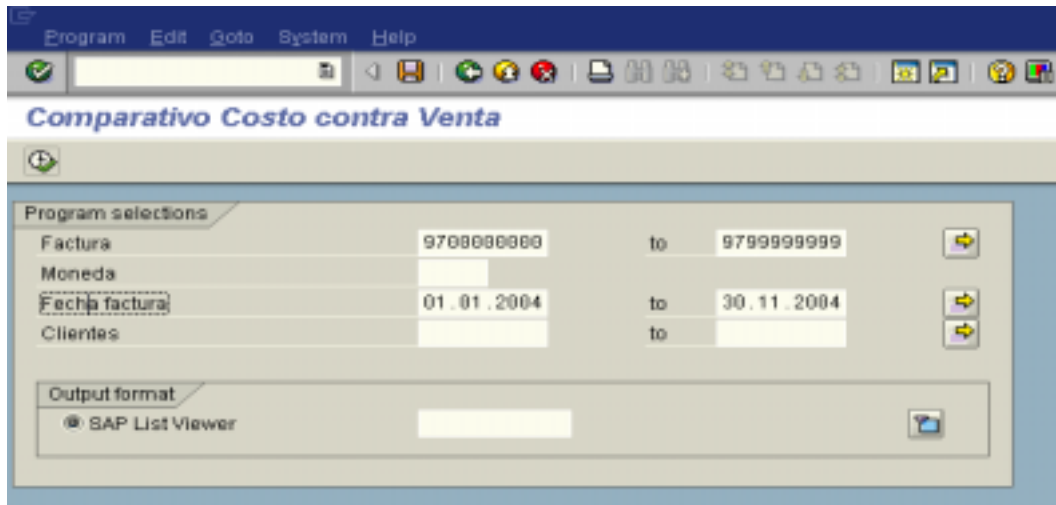
Access the transaction by:

<b>SAP Menu Path</b>	Tools/ ABAP Workbench/ Utilities/ SAP Query/ SQ01 - Queries
<b>Transaction Code</b>	SQ01

Call the transaction SQ01. In the transaction screen click on the “Other user group”  icon. Select the “FI-CUAUTLA” user group and confirm by clicking on .



From the list of info sets that appears select the info set with the name “COMPA\_CTO\_VTA” (Comparative Costs of Sales vs. Sales) and click on the  icon. In the next screen, enter the values as shown on the picture below, i.e. select all invoices from the beginning of the fiscal year up to the actual month being closed. Proceed by clicking on the  icon:



Field Name	Description	User Action and Values	Comments
Factura	Number that uniquely identifies the invoice.	Enter the values from “9700000000” to “9799999999”. This will include all the invoices to processing.	
Fecha factura	The billing date of the invoice.	Enter the time period from the beginning of the fiscal year to the last day of the month being closed.	
SAP List Viewer	Mode of output display.	Check the indicator.	

The sales in the output list you receive are organized according to the single invoice numbers.

Factura	Fecha	No. Cto	Nombre del Cliente	Mon.	T.C.	Código	Descripción	z
9700039079	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0002722E0	ASK*ER25 NISSAN ABS 2WD	
9700039080	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0002722E0	ASK*ER25 NISSAN ABS 2WD	
9700039081	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	00057776E0	ASK*ER25 SSANGYONG A100 2WD	2,
9700039082	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	00057776E0	ASK*ER25 SSANGYONG A100 2WD	1,
9700039083	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	00057776E0	ASK*ER25 SSANGYONG ESP Y220	
9700039084	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0006052D0	ASK*ER25 NISSAN ESP TT MY04	
9700039085	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0006052D0	ASK*ER25 SSANGYONG ESP W150	
9700039086	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0006052D0	ASK*ER25 SSANGYONG ESP W150	
9700039087	02.01.2004	1425	Continental Teves Corporation	EUR	14.04000	0006052D0	ASK*ER25 SSANGYONG ESP W150	
9700039088	02.01.2004	1425	Continental Teves Corporation	JPY	0.10490	0002722E0	ASK*ER25 NISSAN ABS 2WD	
9700039089	02.01.2004	1425	Continental Teves Corporation	JPY	0.10490	0002722E0	ASK*ER25 NISSAN ABS 2WD	
9700039090	02.01.2004	1425	Continental Teves Corporation	JPY	0.10490	00057776E0	ASK*ER25 SSANGYONG A100 2WD	2,
9700039091	02.01.2004	1425	Continental Teves Corporation	JPY	0.10490	00057776E0	ASK*ER25 SSANGYONG A100 2WD	1,

There is a file in the Temic’s network at

<R:\Groups\Finance\Reporting\2004\ 2004-YTD\Sales YTD 2004.xls>

containing all invoices with sales and the respective cost of sales which is actualized every month. Update the file by saving the output list (Menu: List→Save→Local File...→Spreadsheet) but be sure to make a backup of the file first. You can study the structure of the old file.



Microsoft Excel - Sales YTD 2004

Detalle de Facturación y Costo STD Ene-Dic 2004

Factura	Cve	Par	Fecha	No. Cto	Nombre del Cliente	Mon.	T.C.	Rec	Type	ITEM	Código	Type
9700039079	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00002722	0000272200	1 FN
9700039080	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00002722	0000272200	1 FN
9700039081	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	0000777600	1 FN
9700039082	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	0000777600	1 FN
9700039083	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	0000777600	1 FN
9700039084	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008952	0000895200	1 FN
9700039085	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	0000893600	1 FN
9700039086	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	0000893600	1 FN
9700039087	1	0201	0204	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	0000893600	1 FN
9700039088	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00002722	0000272200	1 FN
9700039089	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00002722	0000272200	1 FN
9700039090	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	0000777600	1 FN
9700039091	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	0000777600	1 FN
9700039092	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	0000777600	1 FN
9700039093	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008952	0000895200	1 FN
9700039094	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008936	0000893600	1 FN
9700039095	1	0201	0204	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008936	0000893600	1 FN

The mentioned file contains several further worksheets with pivot tables displaying the sales data from various perspectives.

Microsoft Excel - Sales YTD 2004

Net sales & STD Cost (YTD 2004)

53520368.7211

Type	Mon.	No. C	Nombre del Cliente	Qty	Net S (HC)	STD C (HC)	C-1 (HC)	Net S (MOON)	STD C (MOON)
1 FN	EUR	326	Continental Teves AG & Co. OHG	725,697	34,598,984	20,608,441	8,224,784	424,910,841	273,052,526
1 FN	EUR	1425	Continental Teves Corporation	-	685	348	280	7,688	1,642,647
1 FN	EUR	8080	TEMIC Distribution Center Hiale	2,072,222	94,325,683	48,898,086	26,030,637	1,318,580,696	881,277,820
1 FN	EUR	8080	TEMIC VOLT Salego, Cuernavaca	662	10,865	7,264	3,262	84,688	32,660
1 FN	EUR	8080	TEMIC 0803 Operation Ingolstadt	880	5,025	3,725	1,311	69,780	84,740
1 FN	EUR	8002	AGRA	31	31	24	282	432	4,281
1 FN	EUR	8044	TEMIC 0803 Protop, Ingolstadt	520	4,730	3,622	1,088	81,940	49,272
1 FN	EUR	8047	TEMIC AUTOMOTIVE ELECTRONIC	85	887	337	80	7,692	4,884
1 FN	EUR	8382	General Motors do Brasil Ltda	-	-	-	-	-	1,746
1 FN	EUR	8080	Prageot Citroen do Brasil	10,080	286,031	124,262	80,522	1,562,389	1,238,680
1 FN	EUR Total	-	-	3,792,024	145,087,633	96,827,855	35,464,470	1,743,584,370	1,028,053,026
1 FN	USD	226	Chai Chan Motor Co., Ltd	337	25,781	11,262	5,427	284,280	82,417
1 FN	USD	70	Trabco Temico, S.A. de C.V.	82,980	2,954,642	1,804,495	1,048,877	23,380,980	14,496,374
1 FN	USD	87	Inokologos de Mexico S.A. de C.V.	622,922	2,496,283	1,746,728	782,662	28,788,641	17,789,786
1 FN	USD	04	Continental Teves	2,027,540	98,471,080	76,529,128	38,022,672	1,781,767,417	878,284,285
1 FN	USD	276	ABS TEMIP DE MEXICO S.A. DE C.V.	880	1,080	864	696	20,580	10,742
1 FN	USD	702	Quamir-Cargos Asa Auburn Hills	82,476	3,243,658	2,364,628	983,022	48,943,090	28,082,328
1 FN	USD	8982	AGC Incorporated	85,381	441,671	236,041	80,529	4,983,282	1,075,082
1 FN	USD	8080	TEMIC Distribution Center Hiale	680	28,795	21,458	5,237	294,582	87,584
1 FN	USD	8080	TEMIC VOLT Salego Auburn Hills/USA	81,085	2,428,086	1,528,082	695,024	27,474,087	16,881,980

## 8 Subprocess - Personnel Expenses

### 8.1 Step

#### 8.1.1 Transaction KSA3 (Social Benefits Actual Accrual)

##### Overview

Accrual calculation is a method of evenly spreading costs that occur at irregular intervals throughout the periods involved.

Operating expenses are often allocated differently in financial accounting than in cost accounting. If, for example, an expense incurred in external accounting covers a whole year, you must assign a proportion of the whole to each individual cost accounting period. You distribute irregularly-occurring expenses, according to cost-origin, on the months in which they are incurred.

In TEMIC this procedure is applied in case of Social Benefits costs like vacation or Christmas bonus salaries etc.


This allows you to avoid irregularities within cost accounting that would otherwise lead to unacceptable cost fluctuations from one settlement period to the next that with possible effects on prices. Because costs in CO must be posted by period, accrual calculation provides a means of preventing these fluctuations. Costs allocated in this manner are termed accrued costs. The even distribution of a one-off expense is referred to as time-based accrual calculation. With the aid of the accrual calculation functions, you can take these costs into account in the Controlling component.

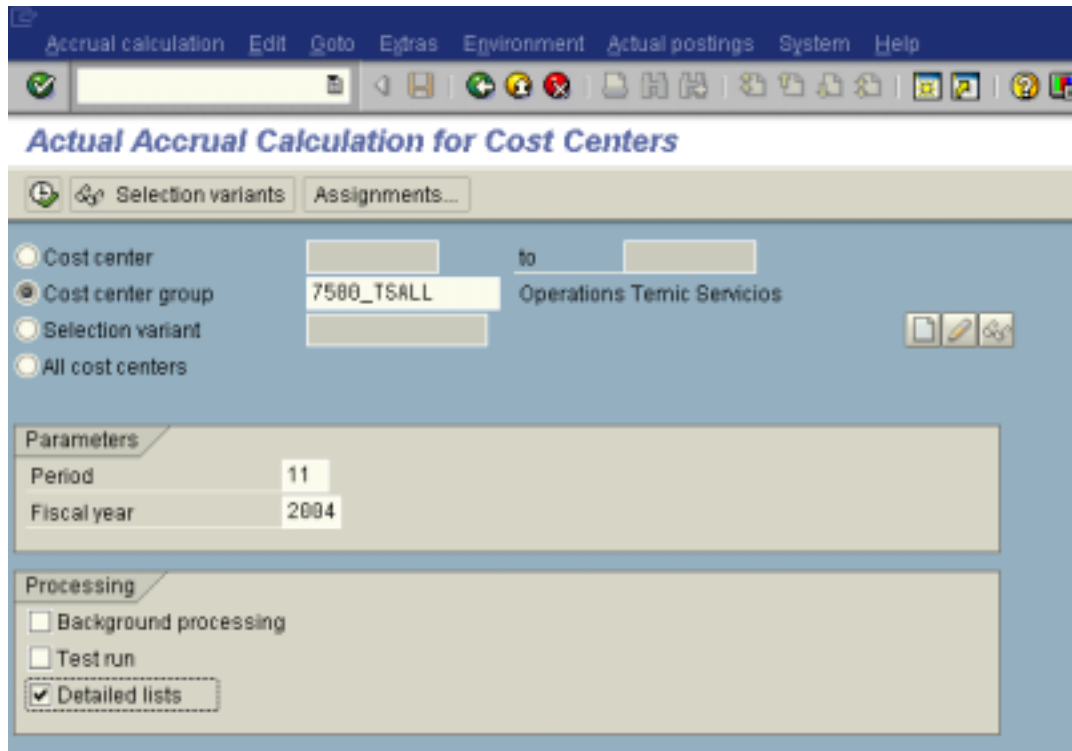
In case of Temic, the accruals are calculated in the Controlling component based on the costs posted there. The accrual calculation method using percentage is applied. The percentage method gives you the chance to calculate and post overheads for special Cost-elements based on other cost-elements by percentages. With this procedure you generate a correct distributions to the periods for the whole year.

You can execute accrual calculations after you have defined an overhead structure and maintained the relevant data for this structure. The posting date of actual accrual is always the last day of calendar month.


##### Access the transaction by:

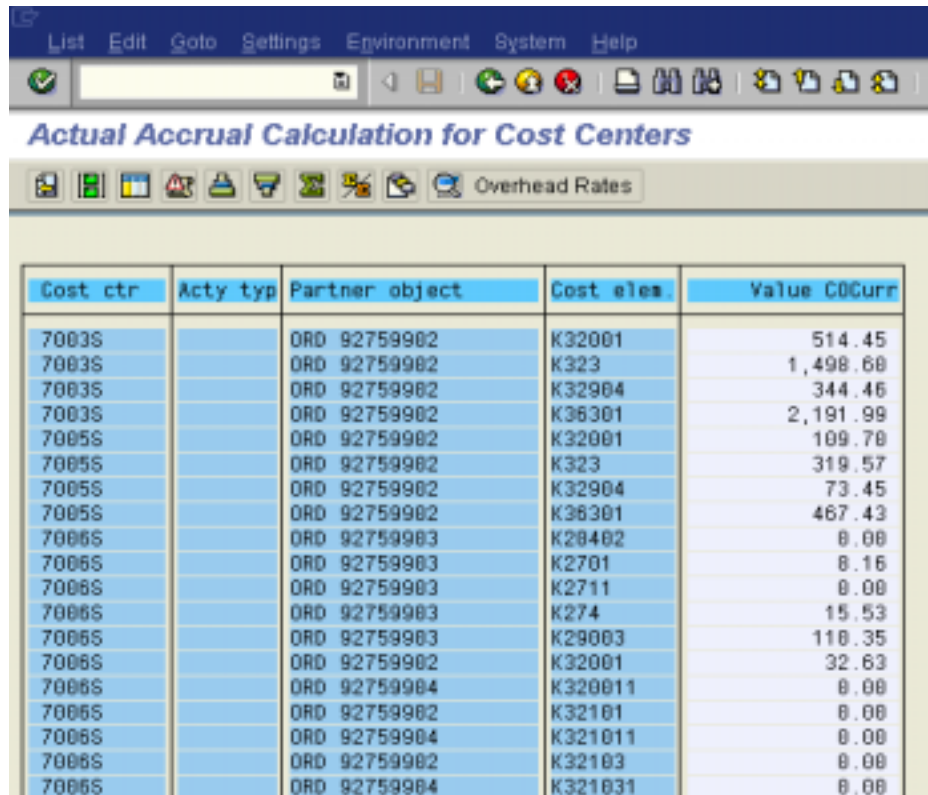
<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ Accrual Calculation/ KSA3 – Actual Accrual for Cost Centers
<b>Transaction Code</b>	KSA3

In the following screen enter the values as shown below and click on :



Field Name	Description	User Action and Values	Comments
Cost center group	An organisational unit for grouping together several cost centers.	Enter the value "7500_TSALL". This will include all Operation Temic Servicios cost centers to procession.	
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	

In the displayed basic list click on the  icon to get a detailed list. You can see the amounts of actual accruals calculated:



Cost ctr	Acty typ	Partner object	Cost elem.	Value COCurr
7003S		ORD 92759902	K32001	514.45
7003S		ORD 92759902	K323	1,498.60
7003S		ORD 92759902	K32904	344.46
7003S		ORD 92759902	K36301	2,191.99
7005S		ORD 92759902	K32001	109.70
7005S		ORD 92759902	K323	319.57
7005S		ORD 92759902	K32904	73.45
7005S		ORD 92759902	K36301	467.43
7006S		ORD 92759903	K20402	0.00
7006S		ORD 92759903	K2701	0.16
7006S		ORD 92759903	K2711	0.00
7006S		ORD 92759903	K274	15.53
7006S		ORD 92759903	K29003	110.35
7006S		ORD 92759902	K32001	32.63
7006S		ORD 92759904	K320011	0.00
7006S		ORD 92759902	K32101	0.00
7006S		ORD 92759904	K321011	0.00
7006S		ORD 92759902	K32103	0.00
7006S		ORD 92759904	K321031	0.00

For the purposes of social benefits accrual calculation, internal orders (accrual orders) with numbers ranging from “92750102” to “92759904” are defined in the system. These internal orders serve to accumulation of fix and variable social benefits costs in each business area.

In general, the following name convention for accrual orders is used:

Convention: length 8 digits, external numbers

92xxxx01 = Order for the percentage-method (Wages fix)

92xxxx02 = Order for the percentage-method (Salaries fix)

92xxxx03 = Order for the percentage-method (Wages variable)

92xxxx04 = Order for the percentage-method (Salaries variable)

xxxx stands for the relevant business area

The orders are credited by the KSA3 transaction and are later settled according to their settlement rules to the appropriate cost centers in the next transaction KO8G.



## 8.1.2 Transaction KO8G (Actual Settlement of Internal Orders)


### Overview

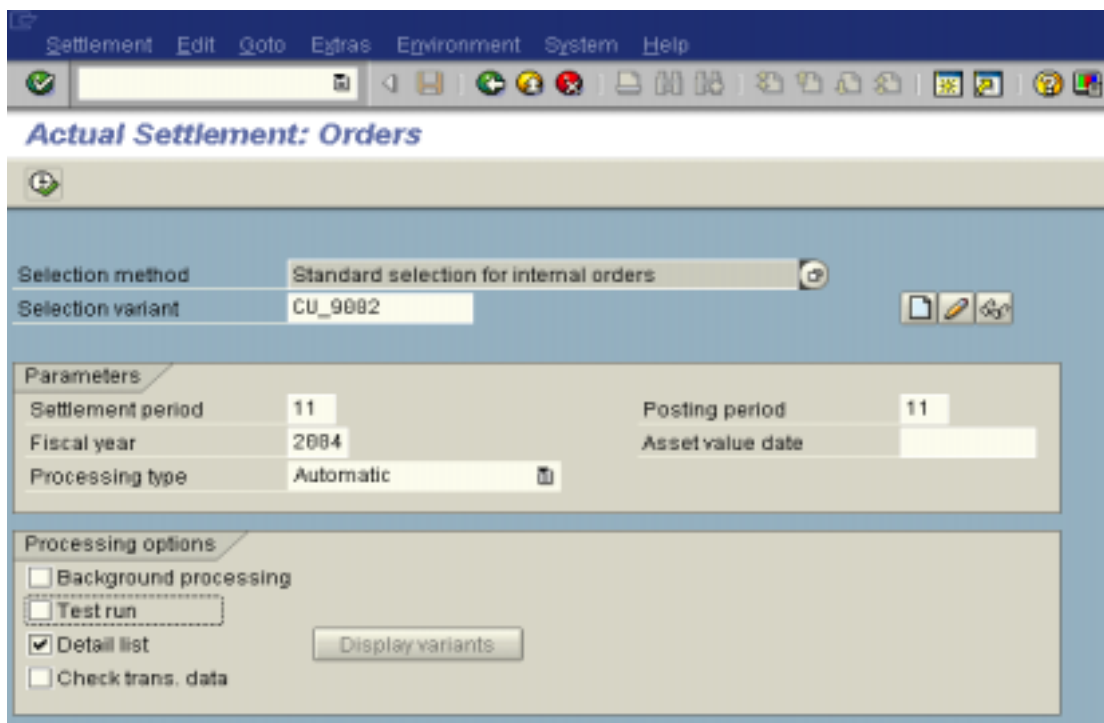
Internal orders are normally used to plan, collect, and settle the costs of internal jobs and tasks. The SAP system enables you to monitor your internal orders throughout their entire life-cycle; from initial creation, through the planning and posting of all the actual costs, to the final settlement and archiving.

In this transaction, the costs incurred by the internal orders in the previous transaction are transferred to the appropriate cost centers.

### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ Settlement of Internal Orders/ KO8G – Act. Settlement: Int.-/Maint. Orders
<b>Transaction Code</b>	KO8G

In the following screen enter the values as shown below and click on :



Field Name	Description	User Action and Values	Comments
Selection method	Select the type of internal orders to be processed.	Enter the value "Standard selection for internal orders".	
Selection variant	Select the variant for procession.	Enter the value "CU_9002"	
Settlement	Indicates the period for which internal	Enter the number of the actual month for	

Period	orders are to be settled.	which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which settlement is to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Processing type	Select the transaction processing type.	Choose the value 'Automatic'.	Use context help for more information about processing types.
Posting period	The period in which the settlement results are posted. The posting date is the last day of the posting period.	Enter the same month as in the field 'Settlement period'.	The posting period can be longer than, or the same as the settlement period.
Detail list	Check the indicator for getting more detailed information on the result of the transaction.	Check the indicator.	Optional

In the displayed basic list informing you about the processing parameters click on the icon to see the details of settled orders including the sending cost elements and receiving objects. Use the icons

Sender and Receiver :

The screenshot shows the SAP 'Actual Settlement: Orders Detail list' window. The title bar includes 'List Edit Goto Settings Extras Environment System Help'. Below the title bar is a toolbar with various icons. The main window has a menu bar with 'Basic list', 'Sender', 'Receiver', 'Accounting documents', and 'Settlement rule'. The main content area is titled 'Detail list - Settled values' and contains a table with the following data:


Sender	Short text: Sender	Value	COCurr	Additional information
ORD 92750102	Social Benefits salaries fix BODY			
CTR 7186S		0.00		
G/L 7500/0001/C21535		0.00		
G/L 7500/0001/C23625		0.00		
G/L 7500/0001/C23725		0.00		
G/L 7500/0001/C23745		0.00		
G/L 7500/0001/C23765		0.00		
G/L 7500/0001/C32105		0.00		
ORD 92750103	Social Benefits wages variable BODY			
CTR 7186S		0.00		
G/L 7500/0001/C21545		0.00		
G/L 7500/0001/C23535		0.00		
G/L 7500/0001/C23555		0.00		
G/L 7500/0001/C23585		0.00		
ORD 92750104	Social Benefits salaries variable BODY			
CTR 7186S		0.00		
G/L 7500/0001/C21535		0.00		
G/L 7500/0001/C23625		0.00		

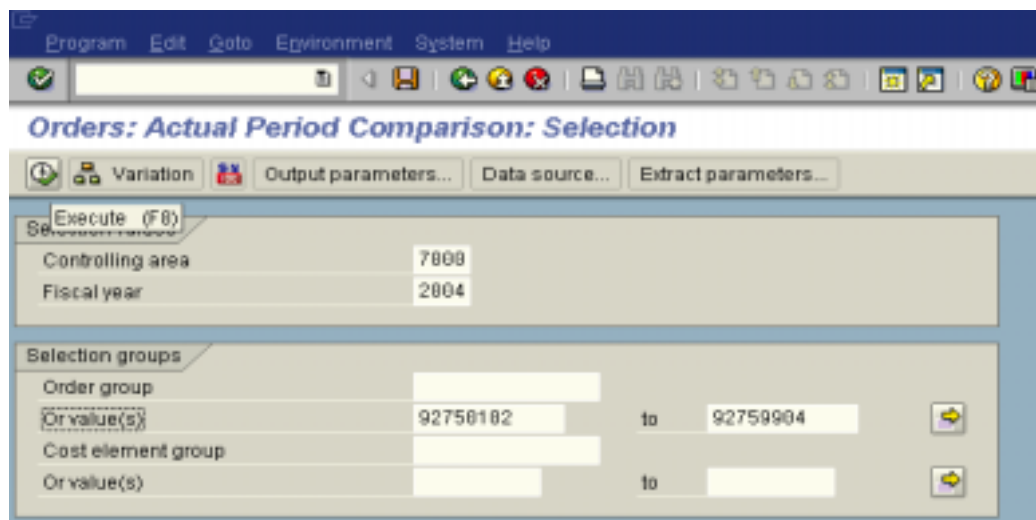
### Checking the result of settlement

You can check whether all the costs from internal orders have been fully settled by using the report “S\_ALR\_87013003”.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Internal Orders/ Information System/ Reports for Internal Orders/ Actual-Actual Comparison/ S_ALR_87013003 - Orders: Actual Period Comparison
<b>Transaction Code</b>	S_ALR_87013003

Launch the report and fill in the values as shown below. Click on  to proceed:



Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value “7000” representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Or value(s)	Select the range of internal orders for processing.	Enter the range from “92750102” to “92759904”.	

In the report, you can check the orders that have been processed (settled). If the settlement passed off successfully, the cell in the row “Balance” in the actual month column should be empty like on the picture below:

Report Edit Goto View Extras Settings System Help

Orders: Actual Period Comparison

Variation: Order

- Order group
  - 92750102 Social Benefits salaries fx BODY
  - 92750103 Social Benefits wages variable BODY
  - 92750104 Social Benefits salaries variable BODY
  - 92750202 Social Benefits salaries fx ABS
  - 92750203 Social Benefits wages variable ABS
  - 92750204 Social Benefits salaries variable ABS
  - 92750302 Social Benefits salaries fx OCC
  - 92750303 Social Benefits wages variable OCC
  - 92750304 Social Benefits salaries variable OCC
  - 92750402 Social Benefits salaries fx PTC
  - 92750403 Social Benefits wages variable PTC
  - 92750404 Social Benefits salaries variable PTC
  - 92750602 Social Benefits salaries fx TAEM
  - 92750603 Social Benefits wages variable TAEM
  - 92750604 Social Benefits salaries variable TAEM
  - 92759902 Social Benefits salaries fx CENTRAL
  - 92759903 Social Benefits wages variable CENTRAL
  - 92759904 Social Benefits salaries variable CENTRA

Costs

	A	B	L	M
1				
2		<b>Cost elements</b>	<b>Period 10</b>	<b>Period 11</b>
- 27	K20402	Social security- var	567,556.11	
- 28	K2701	Vacation bonus variable	63,816.62	60,533.38
- 29	K2711	Christm.Gr Wages var	362,020.65	
- 30	K274	Subsidy capital form	121,457.45	115,208.70
- 31	K32001	Vacation pay-salary-fix	68,271.33	93,058.58
- 32	K320011	Vacation pay-var.	29,600.21	30,820.73
- 33	K32101	Annual Bonus	599,600.60	
- 34	K321011	Annual Bonus-variable	269,967.06	
- 35	K32103	Christm. gratif. fix	593,663.86	
- 36	K321031	Christm. gratif.-var	267,393.12	
- 37	K323	Subsidy Wealth Forma	198,877.39	271,083.73
- 38	K3231	Subs.wealth form var	66,226.70	69,782.14
- 39	K36002	Social security-fix	268,243.77	
- 40	K360021	Social security-var.	111,966.99	
- 41	K36301	Exp.pension salary %	290,896.29	396,510.50
- 42	K363011	Exp.pension-sal.var	126,122.62	131,323.11
- 43	S29004	Settl. soc. benefit wa	440,665.20	214,740.64
- 44	S37601	Settl. soc. ben. sa fix	65,531.41	62,945.26
- 45	* Settled costs		4,491,875.27	1,466,006.77
- 46	** Balance			

## 9 Subprocess - 7500 – 7000 Transfer

### 9.1 Step


#### 9.1.1 Transaction ZK41UMBKST (Intercompany Costs Transfer)

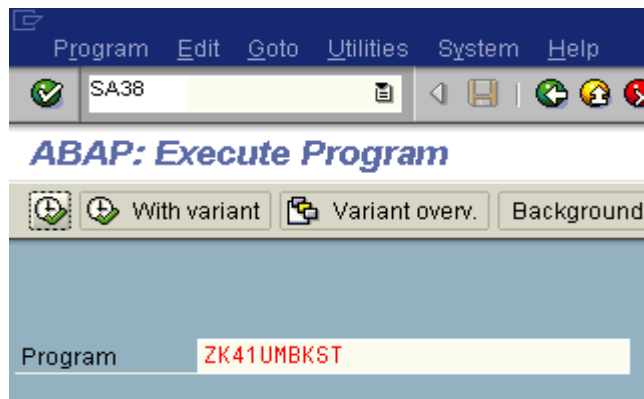
##### Overview


In this transaction an intercompany transfer of cost center costs from the company code 7500 to company code 7000 is carried out.

**Access the transaction by:**

<b>SAP Menu Path</b>	
<b>Transaction Code</b>	SA38

Start the transaction “ABAP: Execute Program” by putting in the transaction code “SA38” into the SAP command field and pressing  . On the following screen, enter the value “ZK41UMBKST” into the “Program” field and click on the  icon:



In the transaction screen enter the values as shown below and click .

Program Edit Goto System Help

**Transfer of Costcenter Costs**

Other selections

Company code	7500		
Cost-center	7000S	to	7999S
Posting period(MM/YYYY)	12		2004

Details for re-posting

R-Company code	7000
document type	SA
Posting date	31.12.2004
Date of doc.	31.12.2004
Document header text	COSTOS PERSONAL

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value "7500" representing TEMIC Servicios, S.A. de C.V.	
Cost-center	Select the cost centers to be transferred.	Enter the values in the interval from "7000S" to "7999S".	
Posting period (MM/YYYY)	Select the posting period for the costs transfer.	Enter the number and year of the month being closed.	
R-Company code	Company code of the company to which the costs should be transferred.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V.	
Document type	Select the document type used for posting the documents in accounting.	Enter the value "SA" standing for GL booking.	
Posting date	Date which is used when entering the document into the system.	Enter the number of the month being closed.	
Date of doc.	The date on which the original document was issued.	Enter the number of the month being closed.	
Document header text	Text displayed in the document header.	Enter the value "COSTOS PERSONAL".	

A list of cost centers to be transferred from the company 7500 to 7000 has been generated. Make sure that the list doesn't include any errors and save it to a MS Excel file (Menu: System → List → Save → Local file). See an example at

[R:\Groups\Finance\Reporting\2004\2004-11\Transfers 7000\\_7500.xls](R:\Groups\Finance\Reporting\2004\2004-11\Transfers 7000_7500.xls).

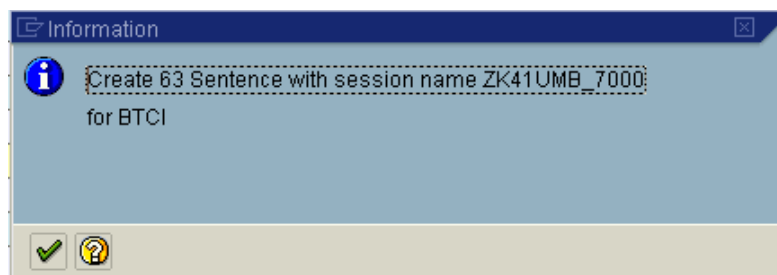
Then click the Create Batch Input icon to create a batch input session.

Transfer of Costcenter Costs

Transfer from Comp 7500 to Comp 7000 Periode 05/2004

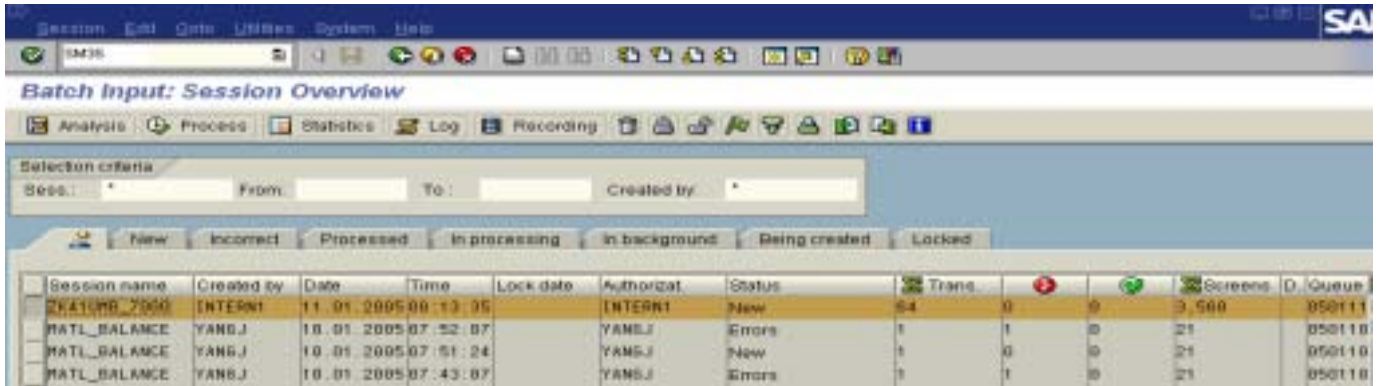
KJA	Trans-CC	Clear.- CC	BA	Tx	Cost element	Amount
K	7002	7999	0099	VD	K19602	691,919.17
K	7002	7999	0099	VD	K196021	21,701.13
K	7002	7999	0099	VD	K77002	271,020.00
K	7002	7999	0099	VD	K770021	23,900.00
K	7002	Total				998,540.30
K	7003	7999	0099	VD	K18701	2,234.63
K	7003	7999	0099		K30001	82,603.33
K	7003	7999	0099		K310	3,300.00
K	7003	7999	0099		K32001	3,187.01
K	7003	7999	0099		K32101	17,352.47
K	7003	7999	0099		K32103	7,276.01
K	7003	7999	0099	VD	K321031	6,052.34
K	7003	7999	0099		K323	8,057.73
K	7003	7999	0099		K32401	59,763.84
K	7003	7999	0099		K32904	1,322.91
K	7003	7999	0099		K35002	30,684.67
K	7003	7999	0099		K36301	12,937.04

A dialog box informs you about successful session creation:

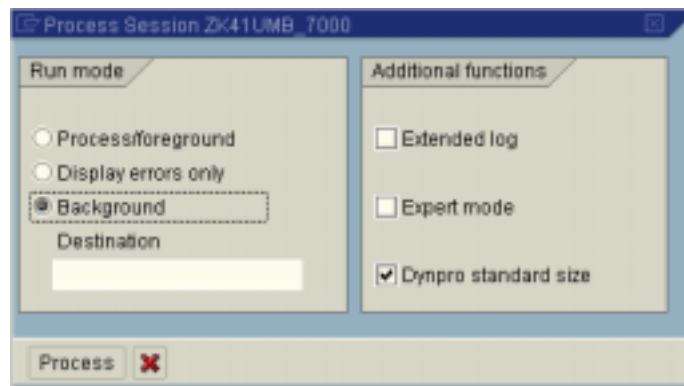


Use the transaction “SM35” to display the Batch Input Session Overview. Select your session and click on the Process icon to process the session:





In the dialog box that appears check the “Background” and “Dynpro standard size” options. The latter option resets the screen to its standard size avoiding so possible errors during processing. Confirm by clicking **Process** and wait until the session proceeding is completed:

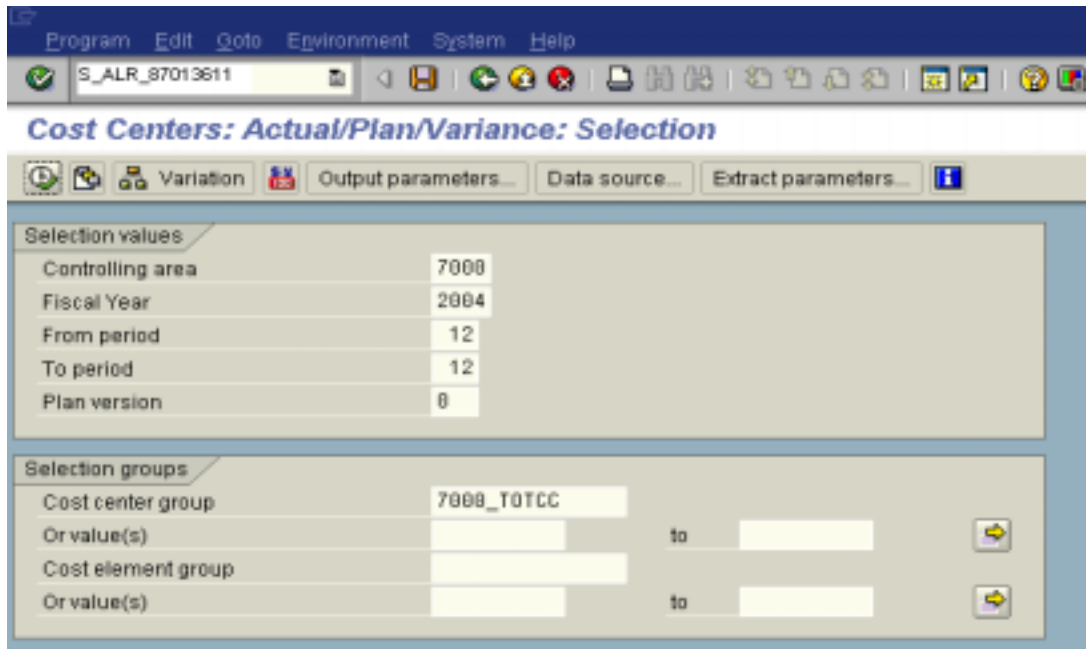


After session completion use the report S\_ALR\_87013611 to check whether the cost center transfer passed off without errors:

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ Plan-Actual Comparisons/ S_ALR_87013611 – Cost Centers: Actual/Plan/Variance
<b>Transaction Code</b>	S_ALR_87013611

In the transaction screen enter the values as shown below and click



Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value "7000" representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for processing.	Enter the current fiscal year.	
From period	Select the month for processing.	Enter the number of the month being closed.	
To period	Select the month for processing.	Enter the number of the month being closed.	
Plan version	Controlling area related collection of year-dependent indicators for planning data.	Enter the default version "0".	
Cost center group	Select the cost center group to be processed.	Enter the value "7000_TOTCC". This is an overall cost center knot including cost center groups "7000_TMALL", "7500_TSALL", "7000_DUMMY".	See the pictures below to see the cost center structure.

The sum of actual costs stated in the row "Over/underabsorption" for the cost center group "7500\_TSALL" and "7000\_DUMMY" should be equal to zero as on the pictures below:

Report Edit Goto View Extras Settings System Help

Cost centers: actual/plan/variance

Variation: Cost center

- 7000-TOTCC Continental Automotive TCE
  - 7000\_TSMALL Operations Continental A
    - 7001\_BODY1 OP Segment BCE
    - 7002\_ABS2 OP Segment ABS
    - 7003\_OCC3 OP Segment OCC
    - 7004\_PTC4 OP Segment PTC
    - 7006\_TAEM6 OP Segment E-Drive
    - 7099\_CEN99 OP Central Service C
    - 7500\_TSALL Operations Temic Service**
    - 7501\_BODY1 TS Segment BCE
    - 7502\_ABS2 TS Segment ABS
    - 7503\_OCC3 TS Segment OCC
    - 7504\_PTC4 TS Segment PTC
    - 7506\_TAEM6 TS Segment E-Drive
    - 7599\_CEN99 TS Central Service C
  - 7000\_DUMMY Dummy Knot for Temic C
    - 7199 BCE Credit CC Pers.
    - 7299 ABS Credit CC Pers.
    - 7399 OCC Credit CC Pers.
    - 7499 PTC Credit CC Pers.
    - 7699 TAEM Credit CC Pers.
    - 7899 CEN Credit CC 0098
    - 7999 CEN Credit CC Pers.

Cost centers: actual/plan/variance Date:

Cost center/Group: 7500\_TSALL  
 Person responsible: \*  
 Reporting period: 12 to 12 200

Cost elements	Act costs	
K80209	Charg. telephone	
K82001	Office material	220.58
K82009	Miscellaneous Sup	18,831.79
K82012	Income sales cant	76,789.96-
K83001	Audit Fees (Consu	
K83002	Consultation Fee	22,489.25
K83003	Legal Fees	5,182.08
K83005	consulting/ PR	7,917.77
K850	Educational Books	
K86901	Miscellaneous	48,842.79
K86908	Oth. Outsid Servi	1,400.00
K87201	Transfers to exte	305.74-
K89009	Non-deductible V	421,423.59
K89013	Various Company T	4,593.64
K891	Motor-vehicle tax	
S29004	Settl soc. benefit	374,625.15
S37601	Settl soc. ben. sa.	
* Debit		12,666,378.24
S29004	Settl soc. benefit	
S37601	Settl soc. ben. sa.	
* Credit		
** Over/underabsorption		<12,666,378.24

**Cost centers: actual/plan/variance**

Variation: Cost center

- 7000-TOTCC Continental Automotive TCE
  - 7000\_TMALL Operations Continental Au
    - 7001\_BODY1 OP Segment BCE
    - 7002\_ABS2 OP Segment ABS
    - 7003\_OCC3 OP Segment OCC
    - 7004\_PTC4 OP Segment PTC
    - 7006\_TAEM6 OP Segment E-Drive
    - 7099\_CEN99 OP Central Service Cc
  - 7500\_TSALL Operations Temic Servicic
    - 7501\_BODY1 TS Segment BCE
    - 7502\_ABS2 TS Segment ABS
    - 7503\_OCC3 TS Segment OCC
    - 7504\_PTC4 TS Segment PTC
    - 7506\_TAEM6 TS Segment E-Drive
    - 7599\_CEN99 TS Central Service Cc
    - 7000\_DUMMY Dummy knot for Temic.C**
    - 7199 BCE Credit CC Pers.
    - 7299 ABS Credit CC Pers.
    - 7399 OCC Credit CC Pers.
    - 7499 PTC Credit CC Pers.
    - 7699 TAEM Credit CC Pers.
    - 7899 CEN Credit CC 0098
    - 7999 CEN Credit CC Pers.

Cost centers: actual/plan/variance Date:

Cost center/Group: 7000\_DUMMY  
 Person responsible: \*  
 Reporting period: 12 to 12 2004

Cost elements	Act. costs	
K88209	Charg. telephone	
K82001	Office material	220.50-
K82009	Miscellaneous Sup	18,831.79-
K82012	Income sales cant	76,789.96
K83001	Audit Fees (Consu	
K83002	Consultation Fee	22,489.25-
K83003	Legal Fees	5,162.00-
K83005	consulting/ PR	7,917.77-
K850	Educational Books	
K86901	Miscellaneous	48,842.79-
K86908	Oth. Outsid Servi	1,400.00-
K87201	Transfers to exte	306.74
K89009	Non-deductible V	421,423.59-
K89013	Various Company T	4,593.64-
K891	Motor-vehicle tax	
S29004	Settl. soc. benefit	
S37601	Settl. soc. ben. sa.	
* Debit		12,666,378.24-
S29004	Settl. soc. benefit	
S37601	Settl. soc. ben. sa.	
* Credit		
** Over/underabsorption		12,666,378.24-

If the sum of the two amounts is equal to zero you are finished with the process.

### Manual Correction Posting

If the two marked amounts don't coincide you have to determine the cost centers/cost elements where transfer failed and make a manual correction posting. See an example of such correcting measures in the file <R:\Groups\Finance\Reporting\2004\2004-11\Transfers 7000 7500.xls> and the poliza at <R:\Groups\Finance\Reporting\2004\2004-11\Polizas manuales IA Nov.xls#Corrección 7000 7500>.

Use the transaction "FB01" for posting the correcting document. Call the transaction, enter the data as on the picture below and click on the icon:

Document Edit Goto Extras Settings Environment System Help

FB01

### Post Document: Header Data

Held document Act assignmt model... G/L item fast entry Post with reference

Document date	31.11.2004	Type	SA	Company code	7000
Posting date	31.11.2004	Period	1	Currency/rate	MXN
Document number				Translation dte	
Reference	CORRECCION DE TRA			Cross-CC no.	
Doc.header text	CORRECCION DE TRASPASO				
Trading part.BA					

Enter the correcting posting items from the prepared poliza into the form. When finished post the document by clicking on the icon:

Document Edit Goto Extras Settings Environment System Help

Enter GL Booking: Add G/L account items

Act assignmt model... G/L item fast entry Tax amounts

Company code 7000 TEMIC Mexico,S.A. de C.V.  Calculate tax

PK	Account	Amount	MXN	Tx	BA	Cost ctr	Order	CoCd
40	K2701	7.92			0002	7299		
40	K274	15.06			0002	7299		
40	K29003	107.04			0002	7299		
50	K2701	7.92			0002	7282		
50	K274	15.06			0002	7282		
50	K29003	107.04			0002	7282		
40	K32001	16.14			0004	7499		
40	K320011	4.14			0004	7499		
40	K323	46.98			0004	7499		

## 10 Subprocess – Fixed Assets

### 10.1 Step

#### 10.1.1 Transaction AFAR (Recalculate Depreciation)

##### Overview

It might be necessary to recalculate planned annual depreciation in certain company codes or for individual assets. This might be necessary if:

- you have changed a depreciation key,
- you have made mass changes that you programmed yourself, and these changes affected data relevant to depreciation,
- you want to calculate subsequent revaluation (after the legacy data transfer is closed) using current index figures. In order to correctly calculate replacement values, however, you can only use index series that calculate historically.

This transaction enables you to recalculate planned annual depreciation using the depreciation terms that are valid at the time that you start the report. You can also run the report in test mode. However, you can only recalculate planned depreciation for fiscal years that are still open.


After the system recalculates the planned annual depreciation, it creates a statistical log with the total number of assets processed and the number of assets with errors. You can check the assets with errors using the asset value display transaction.

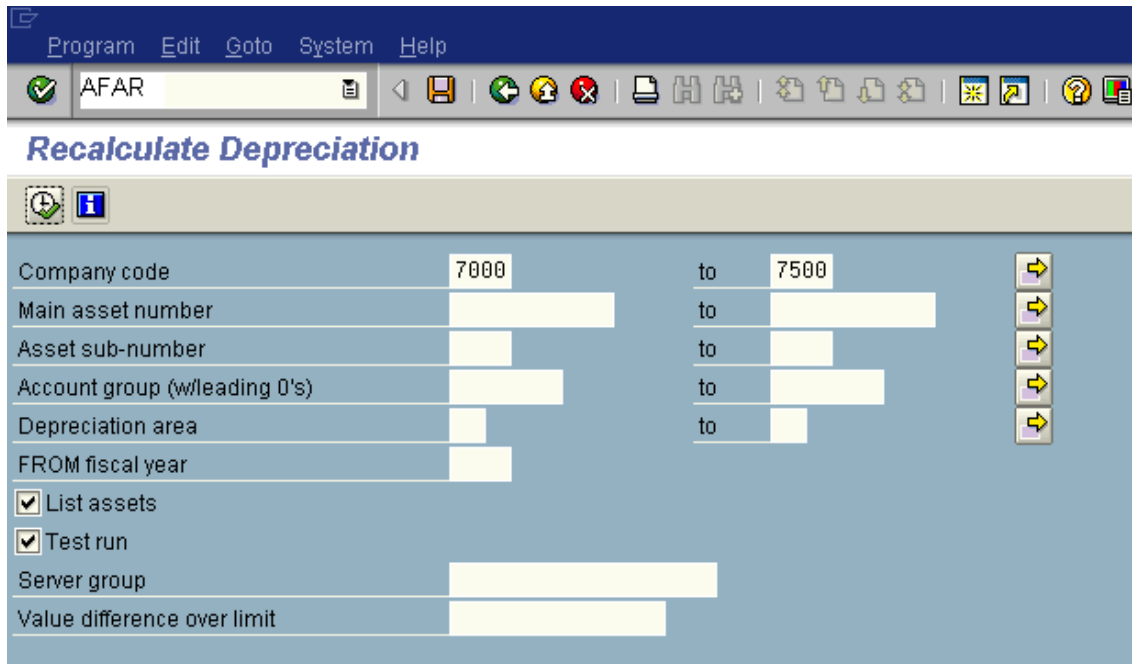
The depreciation posting program corrects the periodic depreciation for the fiscal year. It does so by correcting the depreciation in periods that are still to be posted in the fiscal year. To determine this depreciation, the system uses the newly calculated annual depreciation and the periodic depreciation that has already been posted.

For performance reasons, the depreciation recalculation program should only be carried out as background processing. Therefore, start the report as a background job (in the selection screen of the report: *Program* → *Exec. in background*).

##### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ Fixed Assets/ TCE:Period-End-Closing Fixed Assets/ AFAR – Recalculate Values
<b>Transaction Code</b>	AFAR

In the transaction screen enter the values as shown below and click , use the “test run” option first. You can use the online regime:



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
List assets	If this indicator is set all posted assets will be listed with the respective posted depreciation.	Check the indicator.	
Test run	If you set this indicator, then the program will be started in test mode.	Check the indicator.	In this mode, the system does not make any changes to the database or to the archive but all checks are carried out.

The statistics at the bottom of the displayed list informs you about the number of processed assets, assets with errors and number of assets with changed depreciation parameters for each company code. Go through the list of changed assets to make sure that the changes have been calculated correctly.



SA

List Edit Goto System Help

Recalculate Depreciation

Recalculate Depreciation 9

TEST RUN  
CoCd: 7500 ISR Fiscal area MXN Fyear: 2004

Asset number	Description	Depreciation type	Old	New	Difference
6362	0 Auto Touareh Full (Wolfgang Guntner)	Ordinary deprec.	0.00	0.74	0.74-
2500		Ordinary deprec.	0.00	4.66	4.66-
Total ISR Fiscal area MXN		Ordinary deprec.	0.00	4.66	4.66-

Recalculate Depreciation 10

Statistics  
=====

Company code 7000 2004

Processed assets 7,893  
Assets with errors 0  
Changed assets 9  
Changed year segments His.Fisc.MXN 2  
ISR MXN 8  
GroupUS-6AMP 1

Company code 7500 2004

Processed assets 25  
Assets with errors 0  
Changed assets 8  
Changed year segments ISR MXN 8

AFAR fru40

If the suggested changes are OK you can run the AFAR transaction again without the “Test run” option checked. This is possible to do only in the background mode (Menu: Program → Execute in background):

Program Edit Goto System Help

Execute F8  
Execute and print Ctrl+P  
Execute in background F9  
Exit Shift+F3

Company code 7800 to 7500  
Main asset number to  
Asset sub-number to  
Account group (w/leading 0's) to  
Depreciation area to  
FROM fiscal year to  
 List assets  
 Test run  
Server group  
Value difference over limit

Set the print parameters and click

**Background Print Parameters**

Output device: C028      Cuautila\_Accounting

Number of copies: 1

---

**Number of pages**

Print all

Print from page: 1 To 1

---

**Spool request**

Name: RAAFAR00\_INT

Title: \_\_\_\_\_

Authorization: \_\_\_\_\_

---

<p><b>Spool options</b></p> <p><input checked="" type="checkbox"/> Print immediately</p> <p><input checked="" type="checkbox"/> Delete after output</p> <p><input checked="" type="checkbox"/> New spool request</p> <p>Print priority: 5 Medium</p> <p>Spool retention per.: 8 Day(s)</p> <p>Archiving mode: Print only </p>	<p><b>Cover sheets</b></p> <p><input checked="" type="checkbox"/> SAP cover page</p> <p><input checked="" type="checkbox"/> OperSys cover page</p> <p><input type="checkbox"/> Selection cover page</p> <p>Recipient: INTERN1</p> <p>Department: FINANCE</p>
---	--

---

**Print settings**

Report page: 65 Rows       Only text

Report width: 132 Columns

Format: X\_65\_132


---

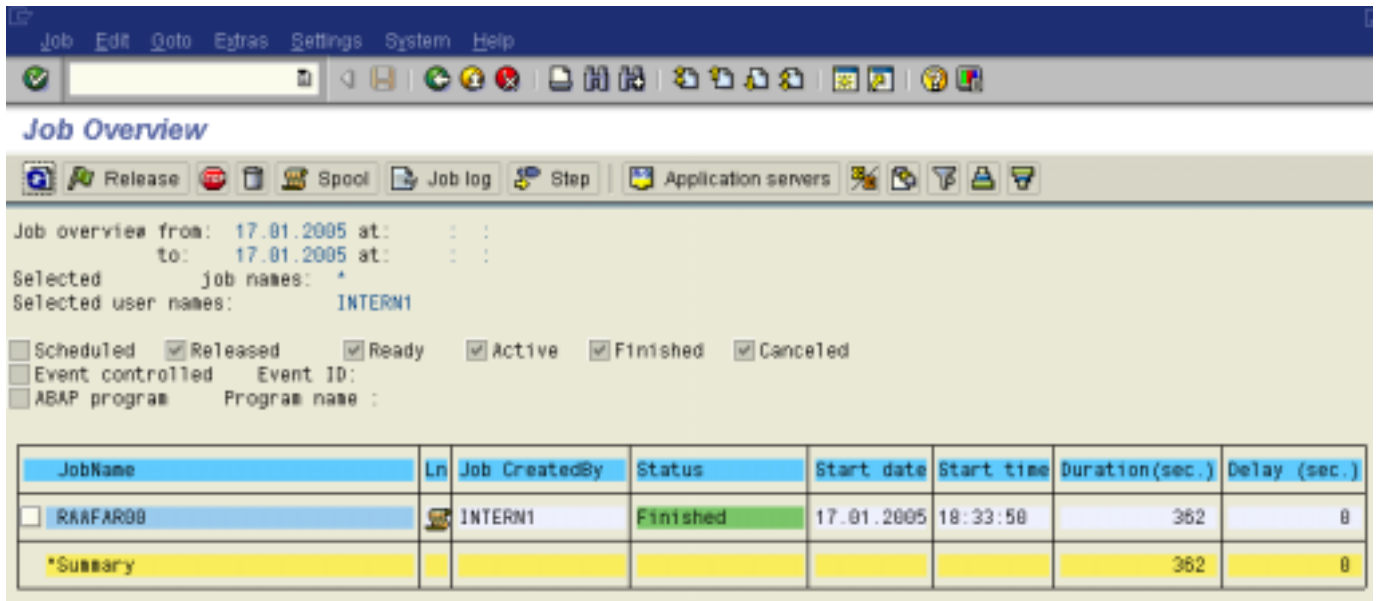
User-specific print parameters

Continue (Shift+F1)

Click the **Immediate** icon to start the procession immediately and save by clicking on :

Start the SM37 transaction which is a tool for processing background jobs (Menu: System → Services → Jobs → Job overview) or directly from the command line.

Click on the  Execute icon and check whether your background job has got the status “finished”:



The screenshot shows the SAP Job Overview interface. The title bar includes 'Job Edit Quote Extras Settings System Help'. Below the title bar is a toolbar with icons for Release, Spool, Job log, Step, and Application servers. The main area displays job overview information for the date 17.01.2005. The selected job name is RRAFARB0, created by user INTERN1. The status is 'Finished'. A table below shows the job details:

JobName	Ln	Job CreatedBy	Status	Start date	Start time	Duration(sec.)	Delay (sec.)
<input type="checkbox"/> RRAFARB0		INTERN1	Finished	17.01.2005	18:33:50	362	0
*Summary						362	0


## 10.1.2 Transaction RAANALYZE01 (Determine Locked CC and IO)

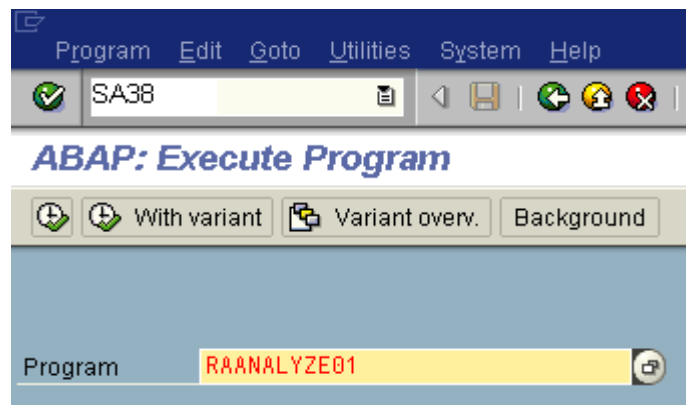
### Overview


In this transaction you can check whether any of the cost centers and internal orders that are used by the following transaction AFAB are not blocked.

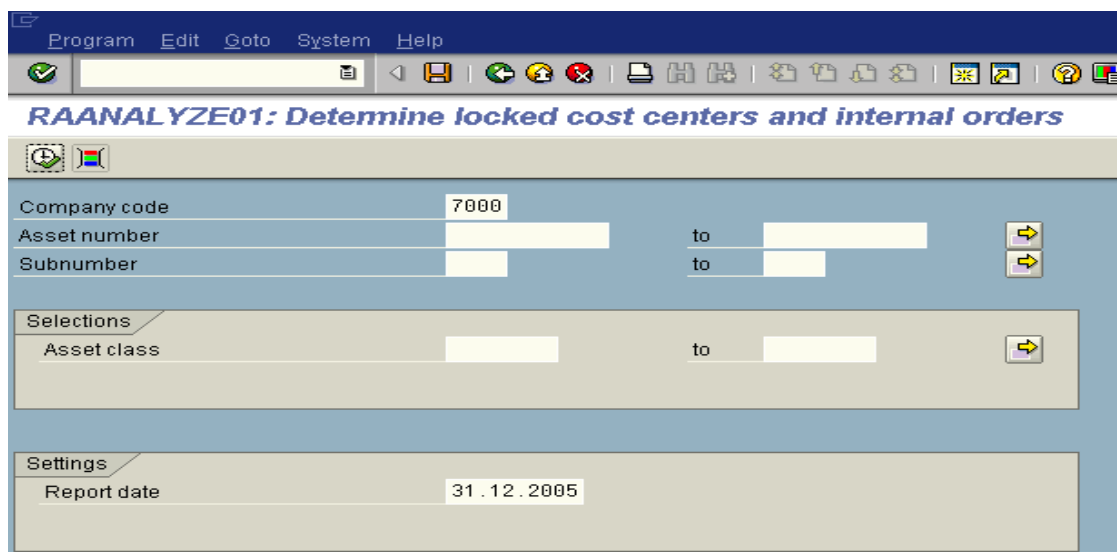
Access the transaction by:

<b>SAP Menu Path</b>	
<b>Transaction Code</b>	SA38

Start the program “ABAP: Execute Program” by putting in the transaction code “SA38” into the SAP command field and pressing  . On the following screen, enter the program name “RAANALYZE01” into the “Program” field and click on the  icon:

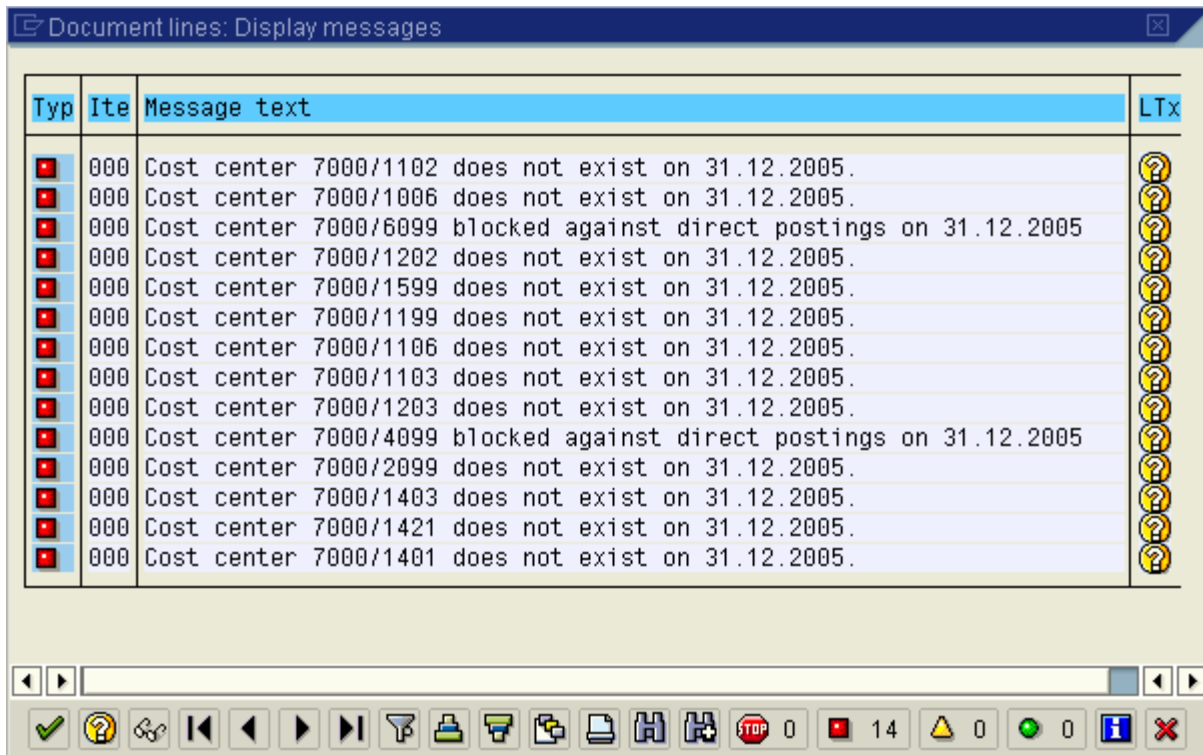


In the transaction screen enter the values as shown below and click .



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from "7000" representing TEMIC Mexico,S.A. de C.V.	
Report date	Select the report date.	Enter the final day of fiscal year.	

Check the blocked cost centers in the displayed list:



Typ	Itc	Message text	LTx
■	000	Cost center 7000/1102 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1006 does not exist on 31.12.2005.	?
■	000	Cost center 7000/6099 blocked against direct postings on 31.12.2005	?
■	000	Cost center 7000/1202 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1599 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1199 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1106 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1103 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1203 does not exist on 31.12.2005.	?
■	000	Cost center 7000/4099 blocked against direct postings on 31.12.2005	?
■	000	Cost center 7000/2099 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1403 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1421 does not exist on 31.12.2005.	?
■	000	Cost center 7000/1401 does not exist on 31.12.2005.	?

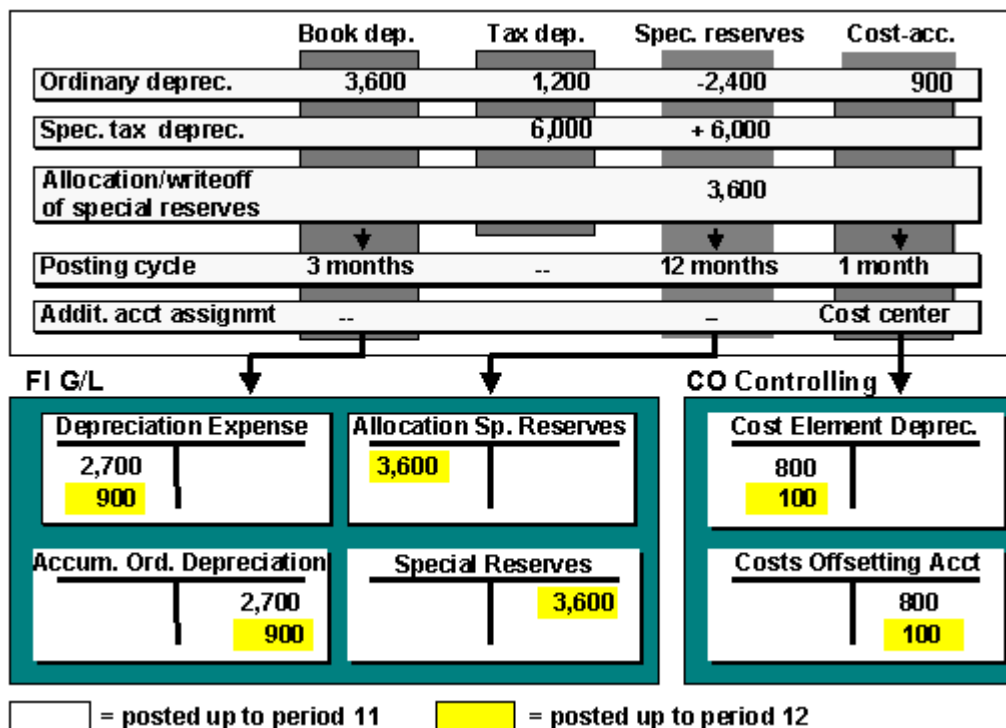
### 10.1.3 Transaction AFAB (Posting Depreciation)

#### Overview

The program creates batch input sessions for posting depreciation to the G/L accounts in Financial Accounting and/or to Controlling.

Every asset transaction in the R/3 System FI-AA component immediately causes a change of the forecasted depreciation. However, it does not immediately cause an update of the depreciation and value adjustment accounts for the balance sheet and profit and loss statements. The planned depreciation is posted to the general ledger when you run the periodic depreciation posting run.


The calculation and scheduling of depreciation, interest and revaluation are automatically controlled by keys in the system, or you can control them manually using a special posting transaction. In both cases, planned depreciation from Asset Accounting must be periodically posted to the corresponding asset and expense accounts of the general ledger. You carry out this posting using a batch input session. In addition to the various depreciation types, interest and revaluation, this batch input session also posts the allocation and writing off of special reserves.

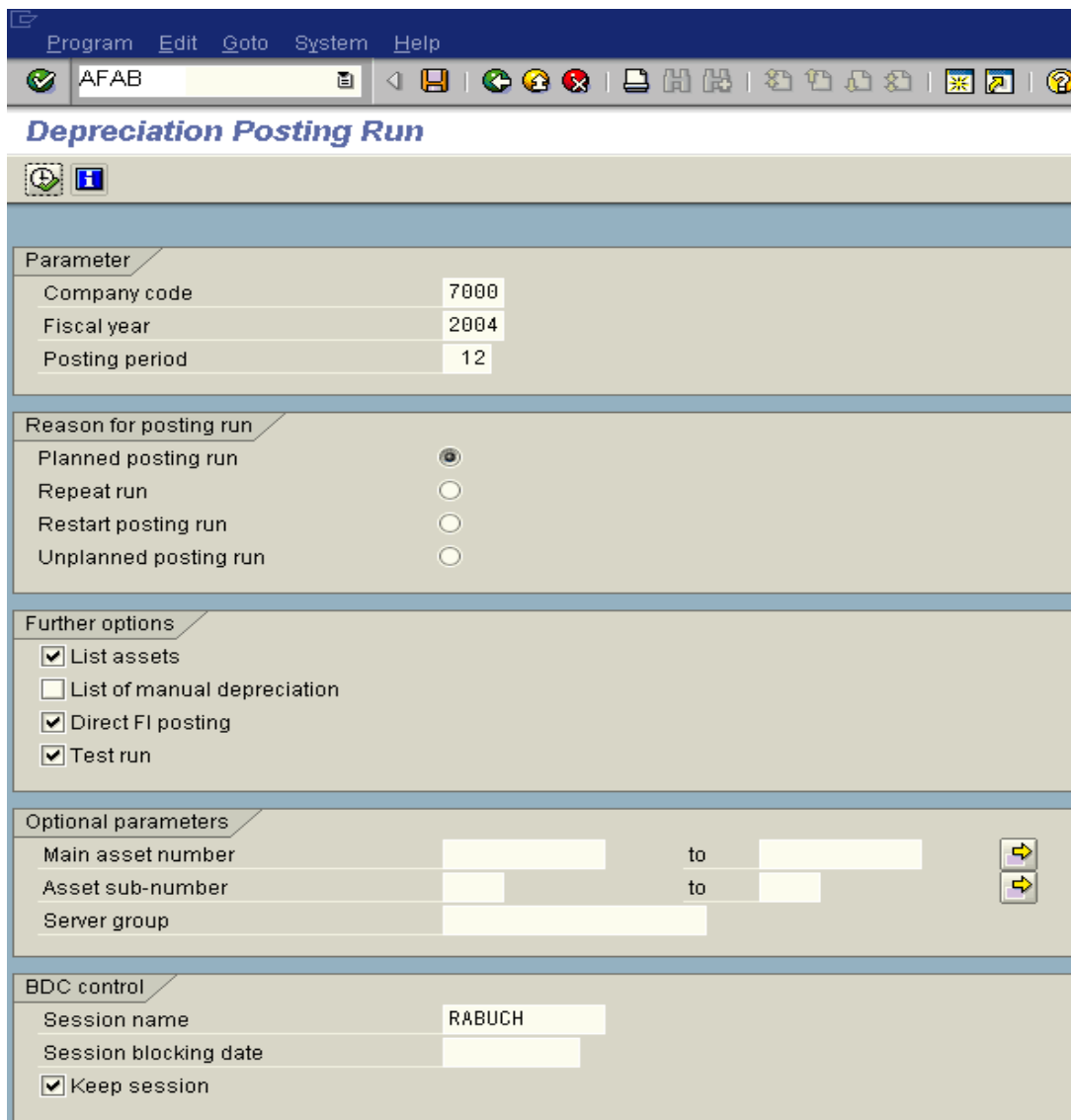




**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ Fixed Assets/ Periodic Processing/ Depreciation Run/ AFAB – Execute
<b>Transaction Code</b>	AFAB

Run the transaction in the “Test run” mode first. In the following screen enter the values as shown below and click on . If any dialog box appears regarding online processing limitations, confirm and proceed further:



The screenshot shows the SAP AFAB transaction screen titled "Depreciation Posting Run". The interface includes a menu bar (Program, Edit, Goto, System, Help) and a toolbar with various icons. The main content area is divided into several sections:

- Parameter:**
  - Company code: 7000
  - Fiscal year: 2004
  - Posting period: 12
- Reason for posting run:**
  - Planned posting run:
  - Repeat run:
  - Restart posting run:
  - Unplanned posting run:
- Further options:**
  - List assets
  - List of manual depreciation
  - Direct FI posting
  - Test run
- Optional parameters:**
  - Main asset number: [ ] to [ ]
  - Asset sub-number: [ ] to [ ]
  - Server group: [ ]
- BDC control:**
  - Session name: RABUCH
  - Session blocking date: [ ]
  - Keep session

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V.	
Fiscal year	Select the fiscal year for the depreciation posting.	Enter the current fiscal year.	
Posting period	Select the month for the depreciation posting.	Enter the number of the month being closed.	
Planned posting run	Set this indicator if you are dealing with the next regular depreciation posting run.	Check the indicator.	The system then determines the next period to be posted in according to the defined depreciation posting frequency (monthly).
List assets	Set this indicator, if you want the system to list all posted assets with their posted depreciation.	Check the indicator.	
Direct FI posting	When you set this indicator, the system does not create a batch input session. Instead it posts directly to the General Ledger. Therefore, you should set this indicator only if you are certain that documents will be created correctly.	Check the indicator.	If you set this indicator, and the program terminates because of an error, you have to set this direct posting indicator again when you restart the program.
Test run	If you set this indicator, then the program will be started in test mode.	Check the indicator.	In this mode, the system does not make any changes to the database or to the archive but all checks are carried out.
Session name	Name of the batch input session. The integrated posting to the FI System, which is automatically generated, will be processed under this name.	Name your session so that you can identify it among others later, e.g. enter the value "RABUCH".	
Keep session	Batch input sessions are automatically deleted after being processed. If you want to save the session, mark this parameter with an X to prevent the session from being deleted.	Check the indicator.	

This posting run uses a batch input session to post the planned depreciation for each posting level for each individual asset as a lump sum amount. The system creates posting sessions with postings per depreciation area and account group in accordance with the posting cycles specified in Customizing. As posting date, the system uses the last day of the period. When the system posts depreciation, it creates collective documents. It does not create separate documents for each asset.

After processing, the following output list appears (see picture below). It shows the planned depreciation for the fiscal year, the depreciation which has been posted up to this period, and the depreciation to be posted in this period, for each account group, depreciation area and each asset item. Correlation of the list and the posting documents is aided by the inclusion of the internally assigned document numbers in the list.

Depreciation Posting Run for company code 7000

Depreciation Posting Run

CoCd 7000 TEST RUN Book depreciation REN Per 2004/012-01

Account group 100 Business area 0099

Main number	SNo	Name	Doc no	Deprac. type	planned	posted	to post
11	0	NAVE INDUSTRIAL CUAUTLA		Ordinary deprec.	426,456.00-	390,918.00-	35,538.00-
13	0	AMPLIAC ANDEN CARGA Y DESCARGA (ANTICIP)		Ordinary deprec.	19,757.00-	18,110.00-	1,647.00-
13	1	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	2	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	3	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	4	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	5	AMPLIAC ANDEN CARGA Y DESCARGA (ESTIMAC)		Ordinary deprec.	9,334.32-	8,556.32-	778.00-
13	6	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	7	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	8	ANTICIPO AMPLIACION ANDEN		Ordinary deprec.	2,000.00-	1,034.00-	1,000.00-
13	9	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	10	EXTRACCION DE NUCLEOS CARPETA ASFALTICA		Ordinary deprec.	20.50-	25.50-	3.00-
13	11	FOTOGRAFIAS ANDEN AMPLIACION		Ordinary deprec.	96.00-	88.00-	8.00-
13	12	EXTRACCION DE NUCLEOS CARPETA ASFALTICA		Ordinary deprec.	20.50-	25.50-	3.00-
13	13	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	14	HONORARIOS RESIDENCIA OBRA AMPLIAC ANDEN		Ordinary deprec.	00.00-	74.00-	0.00-
13	15	ESTIMAC Y SALDO TOTAL AMPLIAC ANDEN		Ordinary deprec.	6,363.70-	5,933.70-	530.00-

If there is no error message like on the picture above you can execute the transaction without the “Test run” option checked. This is possible to do only in the background processing mode:

Program Edit Goto System Help

Execute F8  
Execute and print Ctrl+P  
Execute in background F9  
Exit Shift+F3

Parameter

Company code 7000  
Fiscal year 2004  
Posting period 12

Reason for posting run

Planned posting run   
Repeat run   
Restart posting run   
Unplanned posting run

Further options

List assets  
 List of manual depreciation  
 Direct FI posting  
 Test run

Optional parameters

Main asset number \_\_\_\_\_ to \_\_\_\_\_  
Asset sub-number \_\_\_\_\_ to \_\_\_\_\_  
Server group \_\_\_\_\_

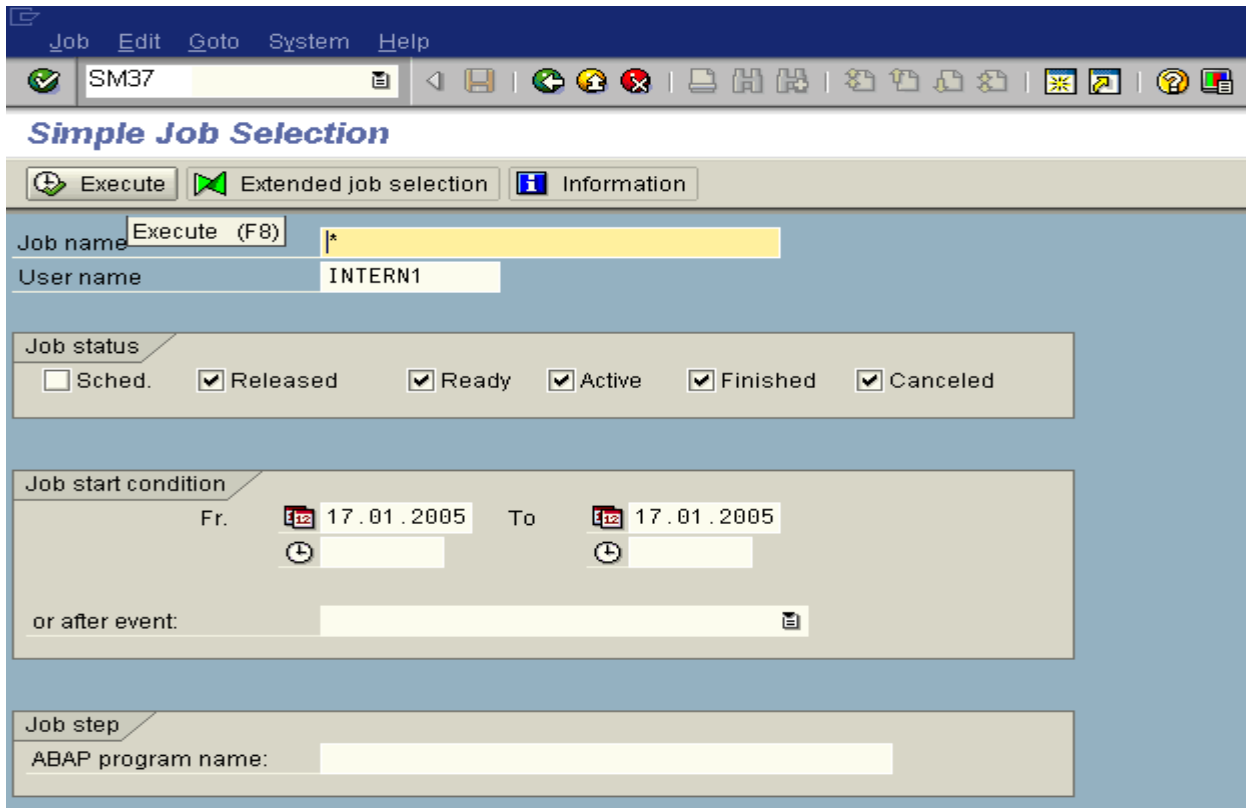
BDC control

Session name RABUCH  
Session blocking date \_\_\_\_\_  
 Keep session

In the next screen, set the print parameters and click . In the following screen, click on the icon to start the procession immediately and save by clicking on . The following confirmation message should appear:

Background job was scheduled for program RABUCH00

Start the SM37 transaction which is a tool for processing background jobs (Menu: System → Services → Jobs → Job overview) or directly from the command line.



Click on the icon and check whether your background job has got the status “finished”:




## 10.1.4 Transaction ASKB (Periodic Asset Posting)

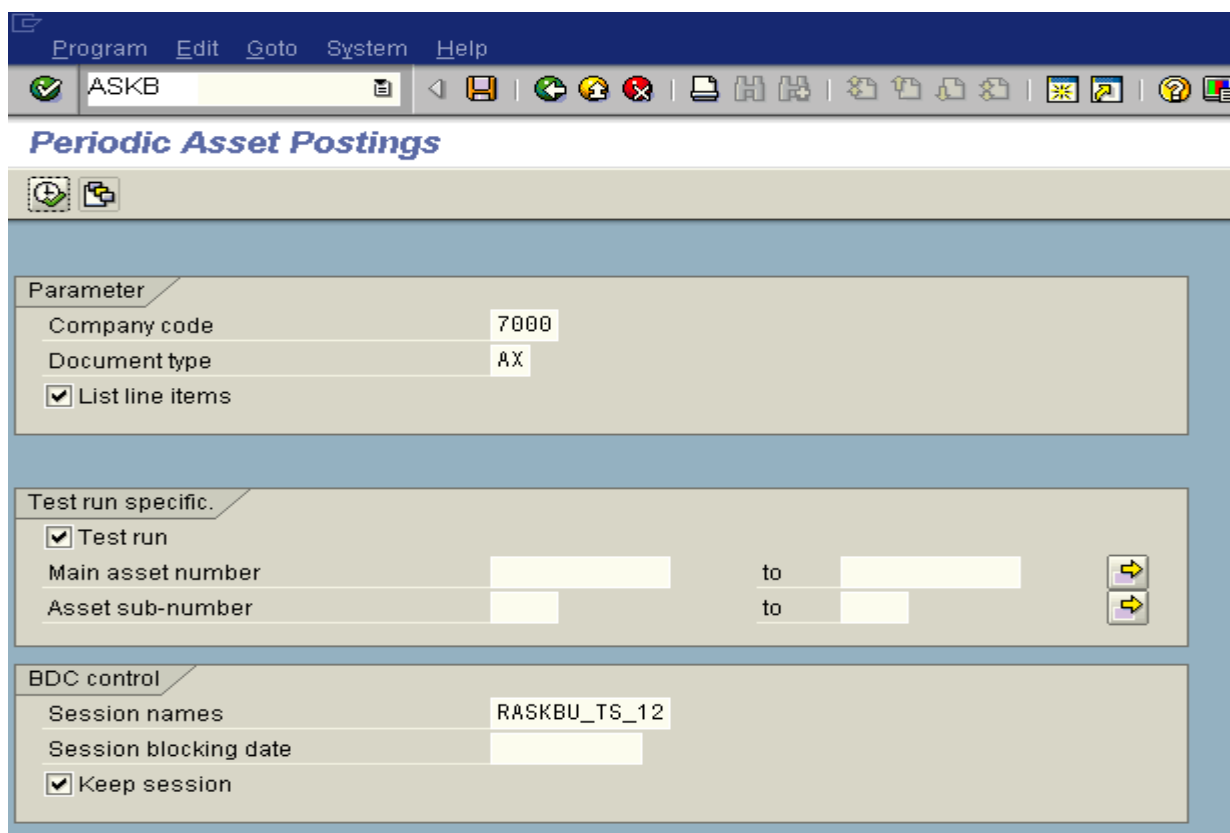
### Overview

In this transaction, automatic posting from depreciation area to General Ledger is carried out.

### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ Fixed Assets/ Periodic Processing/ ASKB – Periodic Posting
<b>Transaction Code</b>	ASKB

Run the transaction in the “Test run” first. In the following screen enter the values as shown below and click on .

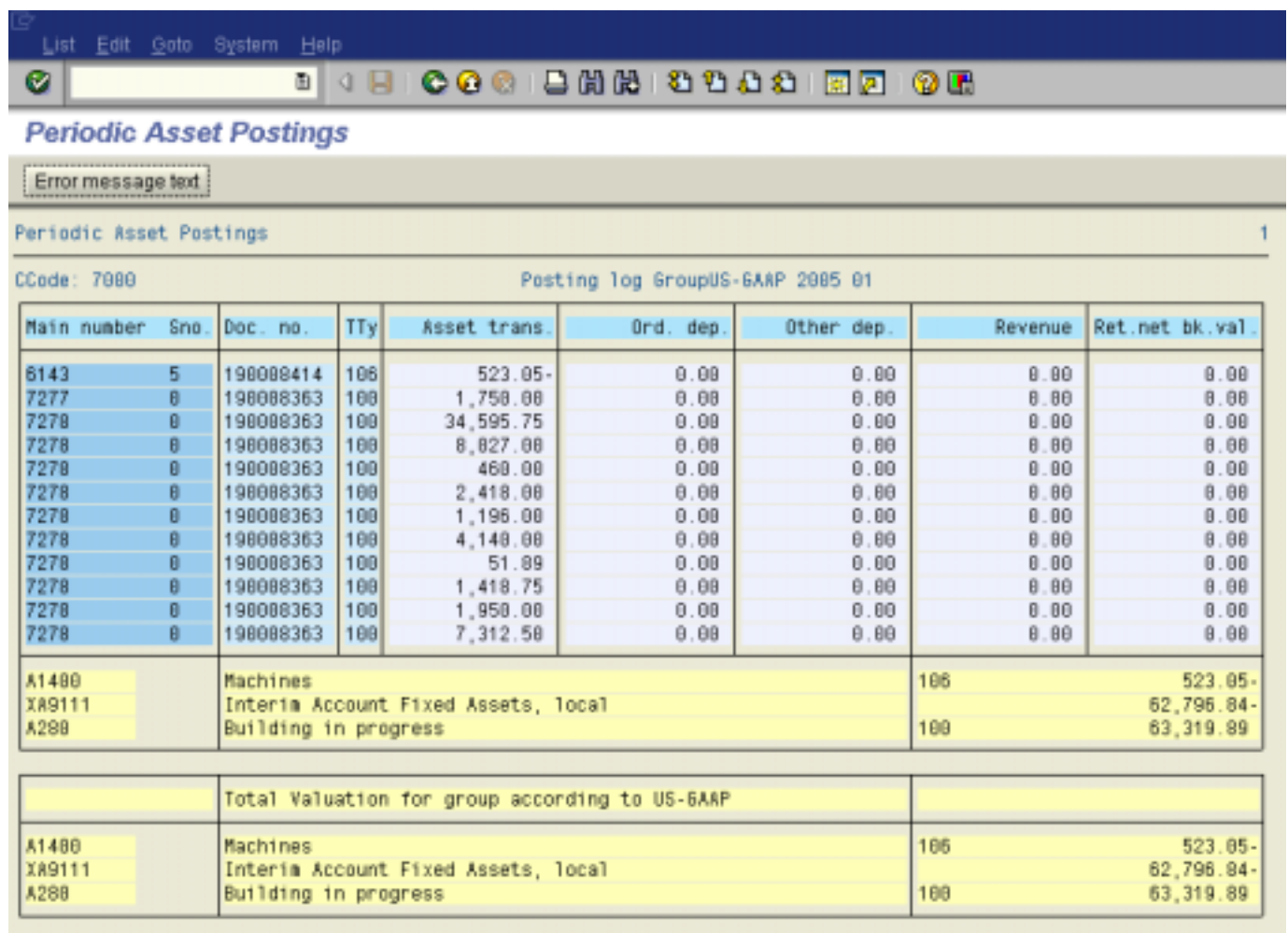


The screenshot shows the SAP ASKB transaction screen with the following settings:

- Parameter:**
  - Company code: 7000
  - Document type: AX
  - List line items
- Test run specific:**
  - Test run
  - Main asset number: [ ] to [ ]
  - Asset sub-number: [ ] to [ ]
- BDC control:**
  - Session names: RASKBU\_TS\_12
  - Session blocking date: [ ]
  - Keep session

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V..	
Document type	Select the document type used for posting the documents in accounting.	Enter the value “AX” standing for AM posting batch.	
List line items	If this indicator is set all posted assets	Check the indicator.	

	will be listed with the respective posted depreciation.		
Session names	Name of the batch input session. The integrated posting to the FI System, which is automatically generated, will be processed under this name.	Name your session so that you can identify it among others later, e.g. enter the value "RASKBU_TS_MONTH" where MONTH stands for the number of the month being closed.	
Keep session	Batch input sessions are automatically deleted after being processed. If you want to save the session, mark this parameter with an X to prevent the session from being deleted.	Check the indicator.	



The screenshot shows the SAP 'Periodic Asset Postings' screen. At the top, there is a menu bar with 'List', 'Edit', 'Goto', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main title is 'Periodic Asset Postings'. There is a text box for 'Error message text'. Below that, the screen displays 'Periodic Asset Postings' with a page number '1'. The 'CCode' is '7000' and the 'Posting log Group' is 'US-6AAP 2005 01'. The main data table has the following columns: Main number, Sno., Doc. no., TTy, Asset trans., Ord. dep., Other dep., Revenue, and Ret.net bk.val. The table contains 14 rows of asset transactions. Below the main table, there are summary rows for 'Machines', 'Interim Account Fixed Assets, local', and 'Building in progress'. The total valuation for the group according to US-6AAP is also shown.

Main number	Sno.	Doc. no.	TTy	Asset trans.	Ord. dep.	Other dep.	Revenue	Ret.net bk.val.
6143	5	190000414	106	523.05-	0.00	0.00	0.00	0.00
7277	0	190008363	100	1,750.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	34,595.75	0.00	0.00	0.00	0.00
7278	0	190008363	100	8,027.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	460.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	2,418.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	1,196.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	4,140.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	51.89	0.00	0.00	0.00	0.00
7278	0	190008363	100	1,418.75	0.00	0.00	0.00	0.00
7278	0	190008363	100	1,950.00	0.00	0.00	0.00	0.00
7278	0	190008363	100	7,312.50	0.00	0.00	0.00	0.00
A1400		Machines					106	523.05-
XA9111		Interim Account Fixed Assets, local						62,796.84-
A288		Building in progress					100	63,319.89
Total Valuation for group according to US-6AAP								
A1400		Machines					106	523.05-
XA9111		Interim Account Fixed Assets, local						62,796.84-
A288		Building in progress					100	63,319.89

If there is no error message like on the picture above you can execute the transaction without the "Test run" option checked. This is possible to do only in the background processing mode (Menu: Program → Execute in background). Proceed analogically as described in the part [10.1.1](#).

## 10.1.5 Transaction Y\_TA1\_36000186 (Transfer by Transaction Type for FIRE)

### Overview


The report creates a posting for FIRE depending on transaction type of asset accounting. The assignment of the transaction type to GL-account is made by table /TEVES/FIAA0005Z. This table will maintain by FIBF.

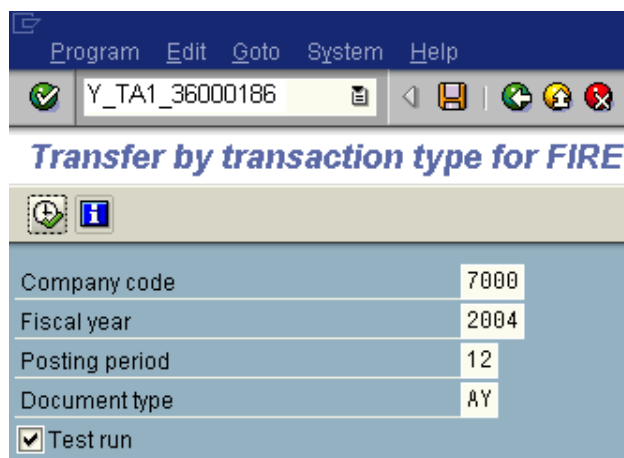
The report creates postings only for such source documents that were created since the last run of this report.

The report uses following clearing account: Axxxx2 (XAxxxx2). This clearing account together with the original accounts Axxxx (XAxxxx) should be zero after a run.

### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Financial Accounting/ Fixed Assets/ TCE: Period-End-Closing Fixed Assets/ Y_TA1_36000186 – TEVES/FIAA0040 – Transfer by transaction type for FIRE
<b>Transaction Code</b>	Y_TA1_36000186

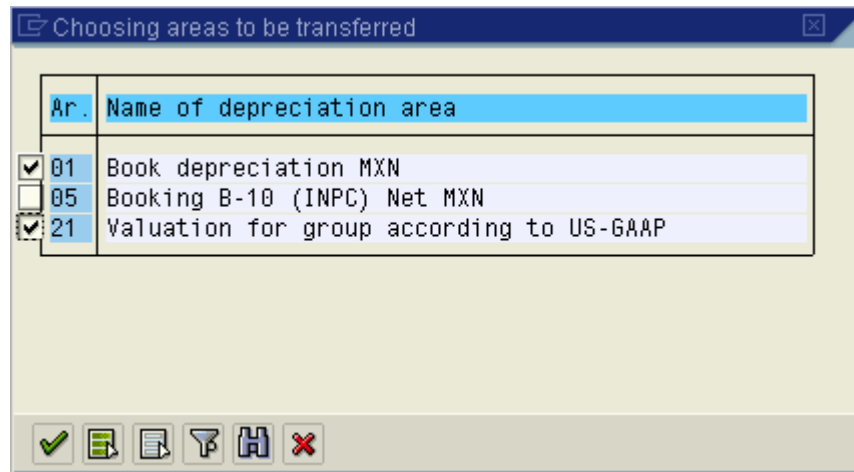
Run the transaction in the “Test run” first. In the following screen enter the values as shown below and click on .



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V..	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Posting period	Select the posting period.	Enter the number of the month being closed.	
Document type	Select the document type used for posting the documents in accounting.	Enter the value “AY” standing for AM Line – switch Movement.	

In the dialog box, check the two depreciation areas as shown on the picture below:





### Transfer by transaction type for FIRE

Transfer by transaction type for FIRE						
CoCode	Period	Bus.area	Account	Debit	Credit	Currency
7000	01/2005	0002	A09001	15,221.20	0.00	MXN
7000	01/2005	0002	A09002	0.00	15,221.20	MXN
7000	01/2005	0002	A14001	329,219.44	0.00	MXN
7000	01/2005	0002	A14002	0.00	329,219.44	MXN
7000	01/2005	0002	A20001	86,722.09	0.00	MXN
7000	01/2005	0002	A20002	0.00	86,722.09	MXN
7000	01/2005	0002	A22001	0.00	253.60	MXN
7000	01/2005	0002	A22005	1,273.84	0.00	MXN
7000	01/2005	0002	A22002	0.00	1,020.24	MXN
7000	01/2005	0002	A23061	17,480.60	0.00	MXN
7000	01/2005	0002	A23065	177.14	0.00	MXN
7000	01/2005	0002	A23062	0.00	17,657.74	MXN
7000	01/2005	0002	A28001	2,609,961.04	0.00	MXN
7000	01/2005	0002	A28005	875.28	0.00	MXN
7000	01/2005	0002	A28002	0.00	2,610,836.32	MXN
7000	01/2005	0002	XA09001	15,221.20	0.00	MXN
7000	01/2005	0002	XA09002	0.00	15,221.20	MXN
7000	01/2005	0002	XA14001	329,219.44	0.00	MXN
7000	01/2005	0002	XA14005	0.00	523.05	MXN
7000	01/2005	0002	XA14002	0.00	328,696.39	MXN
7000	01/2005	0002	XA20001	86,722.09	0.00	MXN
7000	01/2005	0002	XA20002	0.00	86,722.09	MXN
7000	01/2005	0002	XA22001	0.00	253.60	MXN
7000	01/2005	0002	XA22005	1,273.84	0.00	MXN
7000	01/2005	0002	XA22002	0.00	1,020.24	MXN

If there is no error message like on the picture above you can execute the transaction without the “Test run” option checked. This is possible to do only in the background processing mode (Menu: Program →Execute in background). Proceed analogically as described in the part [10.1.1](#).

# 11 Subprocess - Miscellaneous

## 11.1 Step

### 11.1.1 Transaction ZF24POST (Interest Calculation)

#### Overview

Calculated interest is an accounting concept used to express the costs of owning inventory. In TEMIC, it's calculated for business areas 406 (PTC) and 410 (E-drive). Calculated interest line item appears fourtimes in the FIRE P&L statement, however, the total balance of all 4 line items is always equal to zero, having so rather informational character only. The 4 P&L items are the following:

30341000 - OVC - Calc Int  
 31023000 - Calculated Interest  
 31061000 - Calculated Interest  
 32250000 - Calculated Interest

Posting rules (including the credit and debit account numbers to be posted and formulas for calculating interest amounts) are defined in the transactions ZFI\_POST\_01 and ZFI\_POST\_02. The interest itself is calculated and posted using the transaction ZF24POST.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ Posting Calculatory Interest/ ZF24POST – Create FI documents according rule tables
<b>Transaction Code</b>	ZF24POST

In the following screen enter the values as shown below and click on :

Program Edit Goto System Help

ZF24POST

**Create Post Document's according Rule table**

Selection

Company code	7000			
Fiscal Year	2004			
Posting month	11	to	11	↔
Business area		to		↔
posting rule	1	to		↔

Info fro BTCI

Posting date ? 30.11.2004

Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value "7000" representing TEMIC Mexico, S.A. de C.V..	
Fiscal Year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Posting month	Select the posting period.	Enter the number of the month being closed.	
Posting rule	Select the definition of interest calculation rules.	Enter the value "1".	
Posting date	Date which is used when entering the document into the system.	Enter the last day of the month being closed.	

List Edit Goto Settings System Help

**Create Post Document's according Rule table**

Direct-Input

**Create Post Document's according Rule table**

Company Code : 7000 fir 05-05 2004 Rule: 01-01

COIF1	CoCode	post. rule	ser. No	BA	Type	Document header text	Debit acc.	Credit acc.	Fin. slver	Text	Structure value	Percent	Posting value
CO	7000	1	1	0004	ZA	Calculated interest	K895	K8951	FIRE	30110000	1,590,768.48-	0.653	10,387.72-
CO	7000	1	2	0004	ZA	Calculated interest	K8952	K8953	FIRE	30110000	1,590,768.48-	0.653	10,387.72-
											1,590,768.48-	0.000	20,775.44-
CO	7000	1	1	0006	ZA	Calculated interest	K895	K8951	FIRE	30110000	5,015,891.43-	1.020	51,162.09-
CO	7000	1	2	0006	ZA	Calculated interest	K8952	K8953	FIRE	30110000	5,015,891.43-	1.020	51,162.09-
											5,015,891.43-	0.000	102,324.18-

As a base for interest calculation the P&L node "30110000 – Total Sales" is used. This amount is stated in the "Structure value" column. By applying the business area respective percentage rate which is provided by the german controlling headquarters the "Posting value" is calculated.

Click on the Direct-Input icon to post the documents. After the posting the system will display the document number in the information line.

## 11.2 Step

### 11.2.1 Transaction KB31N (Headcount Maintenance)

#### Overview

In this transaction you enter the statistical key figure Headcount (actual numbers of employees for each cost center) which is used as a tracing factor for period-based cost allocations.

*Example of using statistical figure for allocation:*

The canteen costs are apportioned monthly to all the cost centers in the company based on the number of employees in each cost center. The statistical key figure "Headcount" is used as the tracing factor for assessing (apportioning) the costs.

For this purpose, the Headcount key figure has to be maintained up to date. Use the transaction KB31N to enter the actual values:

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Center Accounting/ Actual Postings/ Statistical Key Figures/ KB31N - Enter
<b>Transaction Code</b>	KB31N

The screenshot shows the SAP KB31N transaction interface. At the top, there is a menu bar with 'Posting', 'Edit', 'Goto', 'Extras', 'System', and 'Help'. Below the menu bar is a toolbar with various icons. The main window title is 'Enter Statistical Key Figures'. There are two tabs: 'Entry data' (selected) and 'Additional info'. The 'Entry data' tab contains the following fields:

- Doc. date: 30.11.2004
- Postg date: 30.11.2004
- DocumentNo: (empty)
- Ref. doc.: (empty)
- Doc. text: (empty)
- Period: 1
- Number ranges: (button)
- Confirm: (button)


Below the 'Entry data' tab, there are two input fields: 'Scm variant' and 'Cost center', followed by a 'List entry' button. Below these fields is a table with the following columns: 'ItemNo.', 'Rec. Cctr', 'StatKF', 'Cat.', 'Total quantity', 'UM', and 'Text'. The table contains the following data:


ItemNo.	Rec. Cctr	StatKF	Cat.	Total quantity	UM	Text
0000	7003	HDCNT			10	
0000	7005	HDCNT			1	
0000	7006	HDCNT			4	
0000						
0000						
0000						
0000						
0000						
0000						
0000						

In the screen that appears, list the headcount numbers for each cost center as outlined on the picture above. The headcount data is provided by the Human Resources department on a monthly basis and is usually available in the following file:

<R:\Groups\Finance\Reporting\2004\2004-11\Headcount\Cuautla P-Planung Formdatei 2004-p-Nov.xls>

Field Name	Description	User Action and Values	Comments
Doc. date	The date on which the original document was created.	Enter the last day of the month being closed.	
Postg. date	Date on which the document is entered into the system.	Enter the last day of the month being closed.	
Rec. CCtr.	Receiving Cost Center. Key specifically identifying the cost center selected as the receiver object.	Enter all of the TEMIC's cost center numbers.	Use the above mentioned file.
StatKF	Select the key uniquely identifying a statistical key figure.	Enter the value "HDCNT".	
Cat.	Statistical Key Figure Category. Field defining whether type of the values is "fixed" or "totals".	You can't edit this field. However, the value "2" representing the "totals" type will be automatically filled in by the system.	Key figures defined as "totals" values are valid only in the posting period in which they are entered.
Total quantity	Total quantity per period.	Enter the actual headcount values from the file mentioned above.	
UM	Unit of measure.	You can't edit this field. However, the value "HCT" representing "headcount" will be automatically delivered by the system.	

Once all the data is entered, click on the  icon to post a document:

 Document is posted under number 50001601

### TIP

You can see an example of "headcount" document using the transaction KB33N – Display. (Search for a document number from the previous period).

## 12 Subprocess – CO-PA Assessment

### 12.1 Step

#### 12.1.1 Transaction KEU5 (Run Assessment Cycles CUPA 14, CUPA 24, CUPA 54)

##### Overview

This transaction is used to transfer cost center actual costs to the Profitability Analysis (CO-PA) component at the end of the period using the assessment method. Each Temic plant must maintain the following cycles:

- XXPA14 = Assessment of Target Costs (Outbound-Freight) of Plant XX for year 2004
- XXPA24 = Assessment of Variances (variable costs) of Plant XX for year 2004
- XXPA54 = Assessment of Remaining Costs (fixed costs) of Plant XX for year 2004

Two types of Profit Analysis (PA) are distinguished:


- costing-based-PA (margin-analysis structure) and
- account-based-PA (P&L-structure)

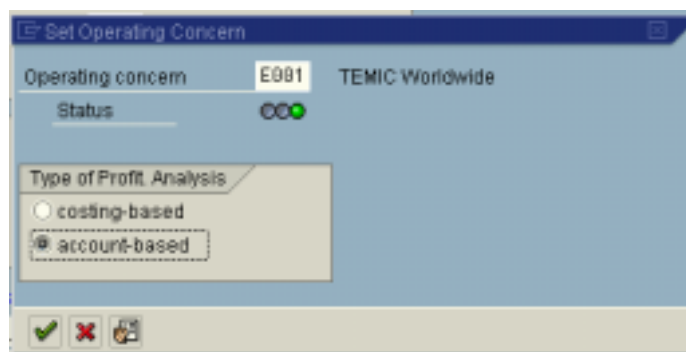
If you run the cycle the assessment creates postings for the account-based (with secondary cost-element category 42 which are linked to specific lines in the P&L-structure) and for the costing-based COPA (on value-fields).

##### Access the transaction by:

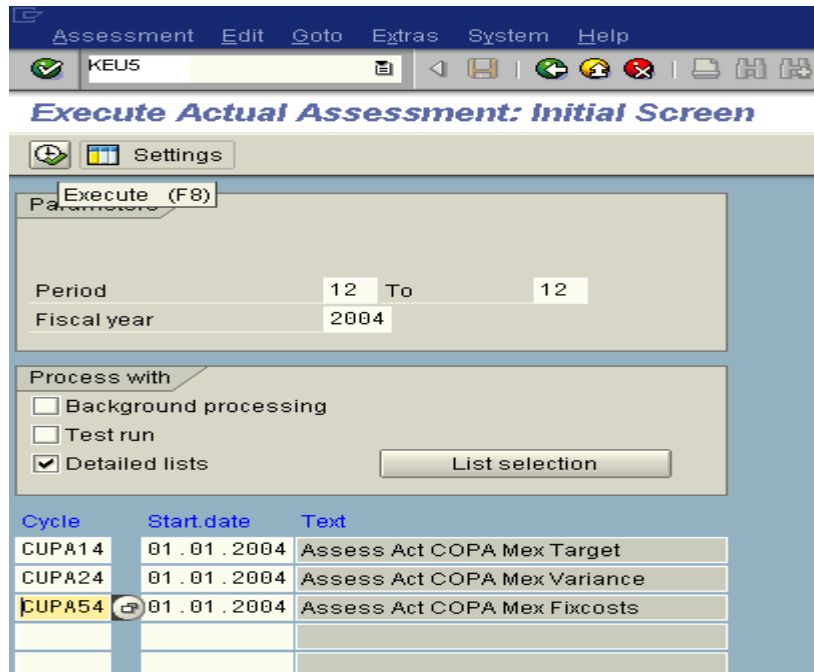
<b>SAP Menu Path</b>	Accounting/ Controlling/ Profitability Analysis/ Actual Postings/ Period-End Closing/ Transfer Cost Center Costs-Process Costs/ KEU5 - Assessment
<b>Transaction Code</b>	KEU5

In the dialog box “Set Operating Concern” – field Operating concern - enter the value “E001” representing “TEMIC Worldwide”.

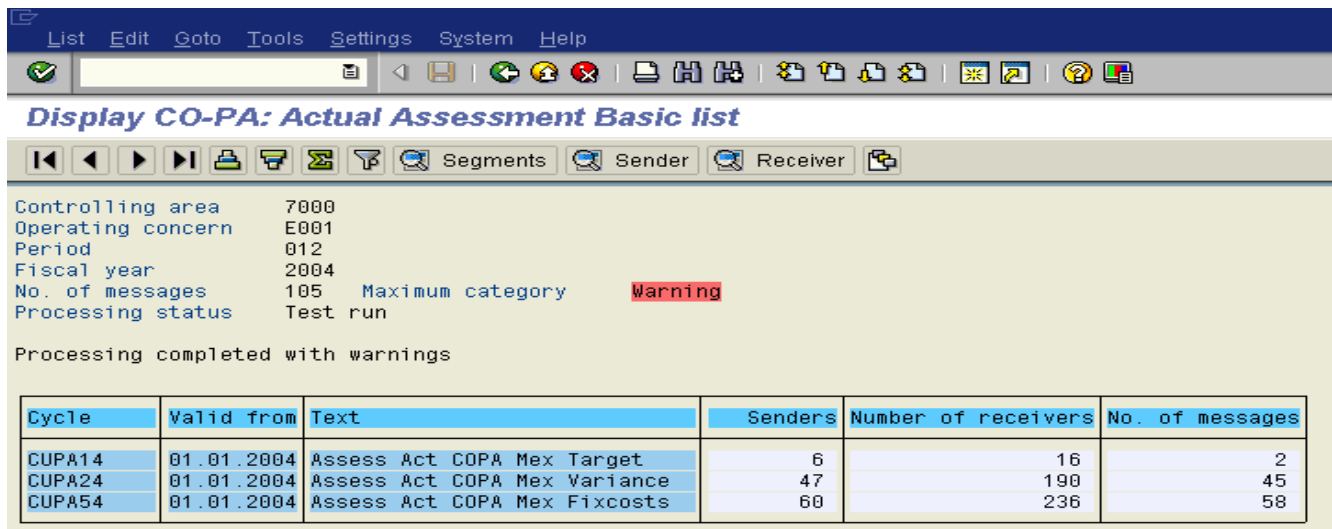
Check the “account-based” type of Profitable Analysis and confirm by clicking on :



In the following screen enter the values as shown below and click on :



Field Name	Description	User Action and Values	Comments
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	
Cycle	Select the assessment cycle containing the necessary sender-receiver relationships.	Enter the value "CUPA14" (Assess Act CO-PA Mex Target), "CUPA24" (Assess Act CO-PA Mex Target), "CUPA54" (Assess Act CO-PA Mex Fixcosts).	Number "4" represents the current fiscal year.



The result of assessment for all 3 executed cycles is displayed in the basic output list. You can analyze it analogously as described in the part [4.1.1. – Allocations Distribution](#).



## 13 Subprocess - Variances Calculation

### 13.1 Step

#### 13.1.1 Transaction KSS1 (Variances Calculation for Cost Centers)

##### Overview

Variances in the Controlling component (CO) at period-end closing can be due to several causes:

- Planning was overshoot/undershot
- The actual costs on the cost center differ from the target costs
- Over-/under-absorption occurs on the cost center

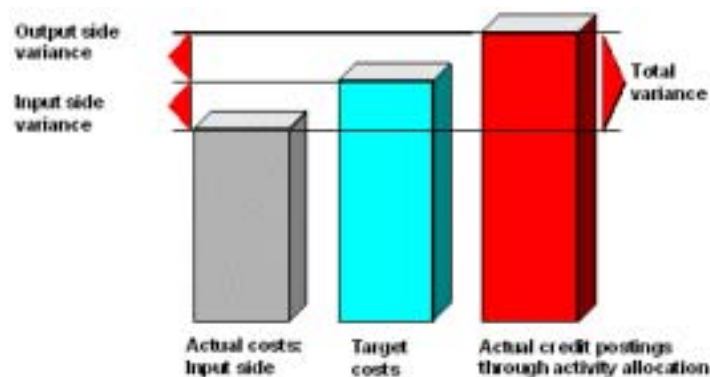
Variance calculation lets you analyze the causes of these variations. Variance calculation is based on the reconciled planning of internal activity between cost centers and the costs thereby incurred. Variances are the differences between actual costs and plan costs or target costs. They are displayed separately for a cost center, divided into fixed and variable portions. Where possible, they are classified by cost element.

Variance calculation distinguishes between cost centers with activity types (such as production cost centers) and those without (such as administrative cost centers). Actual costs are always posted as activity-independent. To determine the activity input, you therefore need to split the actual costs and the activity-independent plan or target costs of cost centers with activity types on the activity types (Actual Cost Splitting). In this way, you can analyze the reasons for the variances for a given cost center activity. Variance calculations compare detailed planning on the activity type level with the corresponding actual costs.

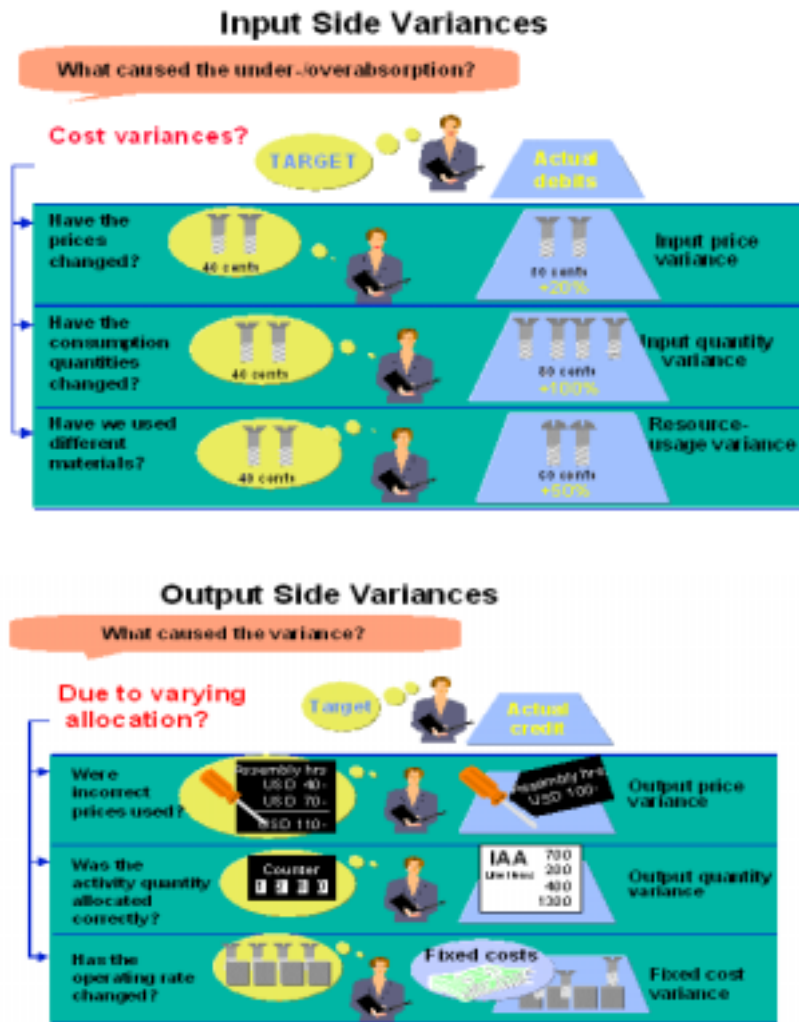
In order to compare plan with actual costs, you must determine the actual activity produced by the cost center or business process in contrast with planning. Variance calculation is therefore carried out on the basis of target costs. Variance calculation allows you to analyze the actual balance. The system determines the variances of the target costs from the actual costs split on the activity types, as well as from the allocated actual costs in the different variance categories by cost element for each cost center/activity type. Cost center variances can result from the following situations:

- Too few or too many costs were debited (Input-Side Variances)
- Too few/too many costs were allocated (Output-Side Variances)

These causes can occur separately or together, meaning that variances can originate on both the input and output side of a cost center:



## Variance Causes



When calculating the variances, the System:

- Calculates the target costs first
- Splits the actual costs on the activity types
- Calculates variances by cost center, activity type based on the data

You can use reporting tools to further analyze the variance calculation results. These means that you can display relevant data divided into fixed and variable portions, or as totals:

- Plan costs and quantities
- Operating rate
- Target costs and quantities
- Actual costs and quantities
- Variance categories

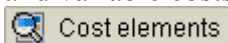
Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ TCE: Period-End-Closing Accounting (FI/CO)/ Variance Calculation and Splitting on Cost-centers/ KSS1 – Variance Calculation: Cost-centers
<b>Transaction Code</b>	KSS1

In the following screen enter the values as shown below and click on

Field Name	Description	User Action and Values	Comments
Cost center group	Select the cost center group to be processed.	Enter the value "7000_TMALL" standing for Operations Continental Automotive Mexicana.	
Period	Indicates the period for which variances are to be calculated.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which variances are to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	

A basic list screen containing computed variances has appeared. You can display and analyze a detailed list for every cost center by clicking on its respective row. There you can see the variances splitted to fix and variable costs and according to their causes. By selecting a cost center and clicking on the



icon, you can display the composition of variances according to the cost elements.

Variances Calculation for Cost Centers: List Screen

Costelements

Period: 012  
 Fiscal year: 2004  
 Target cost version: 0  
 Currency: USD  
 Cost element group: U\_GES

Target costs for total variances: American Dollar

Processing status: Test run  
 Number of messages: 71  
 Message type: Error

Display variant SAP Basic List List sorted by Costcenter, Activitytype

Cost_ctr	Description	Acttyp	Op.rate	Target costs	Control costs	Act.costs alloc	Variance	Var. (%)
7001	Facility		0.00	0.00	23,700.60	0.00	23,700.60	0.00
7002	Canteen/ Transport		0.00	0.00	2,825.01	0.00	2,825.01	0.00
7003	Human Resources		0.00	1,250.00	8,524.36	0.00	8,524.36	681.95
7004	Medical Services		0.00	0.00	22.64	0.00	22.64	0.00
7005	Public Relations		0.00	0.00	1,113.96	0.00	1,113.96	0.00
7006	Technical School		0.00	0.00	0.00	0.00	0.00	0.00
7011	IT-Office & Network		0.00	0.00	1,131.04	0.00	1,131.04	0.00
7012	IT- ERP		0.00	0.00	0.00	0.00	0.00	0.00
7012	IT-Production		0.00	0.00	114.21	0.00	114.21	0.00
7020	Material Admin.		0.00	0.00	5,294.59	0.00	5,294.59	0.00
7021	General Wareh. Incoe	NAT	0.00	0.26	1,795.27	0.00	1,795.27	690,488.48
7021	General Wareh. Incoe	TE	0.00	0.26	1,795.26	0.00	1,795.26	690,484.62
7022	General Wareh. outgo		0.00	0.00	0.00	0.00	0.00	0.00
7025	Purchasing		0.00	0.00	14.51	0.00	14.51	0.00
7060	Prod. Management		0.00	0.00	7,978.80	0.00	7,978.80	0.00
7061	Plant 2 Management		0.00	0.00	4,553.52	0.00	4,553.52	0.00
7063	Production Planning		0.00	0.00	103.29	0.00	103.29	0.00

### 13.1.2 Transaction KSS2 (Actual Fix/Variable Cost Splitting)

#### Overview

If you have posted actual costs exclusively to cost centers, these costs must be apportioned (split) on the activity types (e.g. machine or labor minutes in a production cost center). It is only in this way that you can compare the actual costs with the target costs (are calculated as actual quantity x planned price) of the activity types and display the variances by activity type. Actual cost splitting makes it possible to divide costs into fixed and variable portions. You can also use it to carry out target/actual comparisons and to calculate actual prices.

The actual costs are split in two stages:

- In the **first splitting step**, the system distributes actual costs by cost element to the activity types based on the target costs or target quantities.
- If no target costs exist for a cost element, the R/3 System uses the target costs of the assigned cost element group to determine a tracing factor for the first splitting step.

This entails:

- The distribution of primary costs (costs that arise through the consumption of goods and services that originate from outside the company), based on the target costs.
- The distribution of secondary costs (cost elements that represent the activity values produced during internal cost allocations) - indirect activity allocation - based on the target quantities, if these exist. If this is not the case, the distribution is based on the target costs.

By splitting costs you can compare actual costs directly with target costs.

A second splitting step is necessary if:

- No target costs or quantities exist for the cost element or cost element group. In this case, the basis for actual cost splitting is missing.
- Activity-**independent** target costs or quantities exist. In this case, the portion of actual costs corresponding to the activity-independent target costs (or quantities) remains on the cost center.

In the second splitting step, the actual costs are distributed on the activity types according to splitting rules. If you have not defined any splitting rules for a cost center, the R/3 System splits actual costs based on the equivalence numbers for the activity types. The system treats actual costs as fixed costs after the second splitting step.

To further compare actual costs with target costs, the system also distributes the plan and target costs based on the same tracing factors. Plan cost splitting uses only the second splitting step.

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ Controlling/ TCE: Period-End-Closing Accounting (FI/CO)/ Variance Calculation and Splitting on Cost-centers/ KSS2 – Actual Cost Splitting: Cost-centers
<b>Transaction Code</b>	KSS2

In the following screen enter the values as shown below and click on

Field Name	Description	User Action and Values	Comments
Cost center group	Select the cost center group to be processed.	Enter the value "7000_TMALL" standing for Operations Continental Automotive Mexicana.	
Period	Indicates the period for which variances are to be calculated.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which variances are to be calculated.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	

A basic list screen containing splitted costs has appeared. You can display and analyze a detailed list for every cost center by clicking on its respective row. There you can see the costs splitted to fix and variable. By selecting a cost center and clicking on the Cost elements icon, you can display the costs composition according to the cost elements.

Actual Cost Splitting: List

Display variant SAP Basic List List sorted by Costcenter, Activitytype

Cost_ctr	Description	ActTyp	Op_rate	Target costs	Control costs	Tgt. Fixed costs	Ctrl. fixed
7221	ABS Wareh. / Incoming	HAT	0.00	26,423.05	56,759.05	26,423.05	56,759.05
7222	ABS Warehouse/ outgo	QUA	0.00	6,039.94	31,367.80	6,039.94	31,367.80
7231	Prod. SMD ABS	TE	53.50	150,633.74	26,587.55	103,576.17	176.37
7231	Prod. SMD ABS	TGB	83.50	162,555.95	66,210.33	103,575.91	176.36
7232	Backend ABS ER20	TE	52.89	75,317.86	1,972.11	51,493.48	686.54
7232	Backend ABS ER20	TGB	62.30	106,393.83	23,471.38	51,493.18	686.54
7233	Backend ABS ER25	TE	81.12	293,286.14	11,584.57	102,632.98	164.58
7233	Backend ABS ER25	TGB	82.49	210,418.53	71,598.70	102,632.69	164.55
7234	Prod. Laser Cover La	TE	81.86	10,789.97	0.00	4,760.85	0.00
7234	Prod. Laser Cover La	TGB	182.24	4,759.81	0.00	4,759.81	0.00
7235	Prod. Membrane ABS	TE	86.48	7,979.93	0.00	2,939.97	0.00
7235	Prod. Membrane ABS	TGB	96.42	2,939.75	0.00	2,939.75	0.00
7236	Prod. Silicon I ABS	TE	83.45	8,417.26	80,825.80	3,879.54	0.00
7236	Prod. Silicon I ABS	TGB	83.45	4,758.01	0.00	3,879.30	0.00
7237	Prod. Flash MK25	TE	0.00	435.59	0.00	435.59	0.00
7237	Prod. Flash MK25	TGB	0.00	435.56	0.00	435.56	0.00
7238	ABS Prod. Pcn1. Pool	TE	0.00	0.01	0.00	0.01	0.00
7240	Prod. Flash MK25 E	TE	0.00	340.19	0.00	340.19	0.00
7240	Prod. Flash MK25 E	TGB	127.30	339.99	0.00	339.99	0.00
7241	Prod. SMD ABS MK25E	TE	143.26	34,876.02	1,161.36	29,861.30	6.36
7241	Prod. SMD ABS MK25E	TGB	162.83	49,337.63	1,942.41	29,861.87	6.35
7242	Backend ABS MK25 E	TE	124.65	96,881.42	4,423.14	49,260.16	560.48
7242	Backend ABS MK25 E	TGB	186.93	94,769.08	18,655.20	49,259.93	560.48
7243	Prod. load test	TE	0.00	0.00	0.00	0.00	0.00
7243	Prod. load test	TGB	0.00	0.00	0.00	0.00	0.00
7244	ANALISIS DE FALLAS	TE	0.00	0.00	0.00	0.00	0.00
7245	Conector Sealing App	TE	0.00	0.00	0.00	0.00	0.00
7245	Conector Sealing App	TGB	0.00	0.00	0.00	0.00	0.00



## 13.2 Step


### 13.2.1 Transaction KALC (Reconciliation FI-CO)

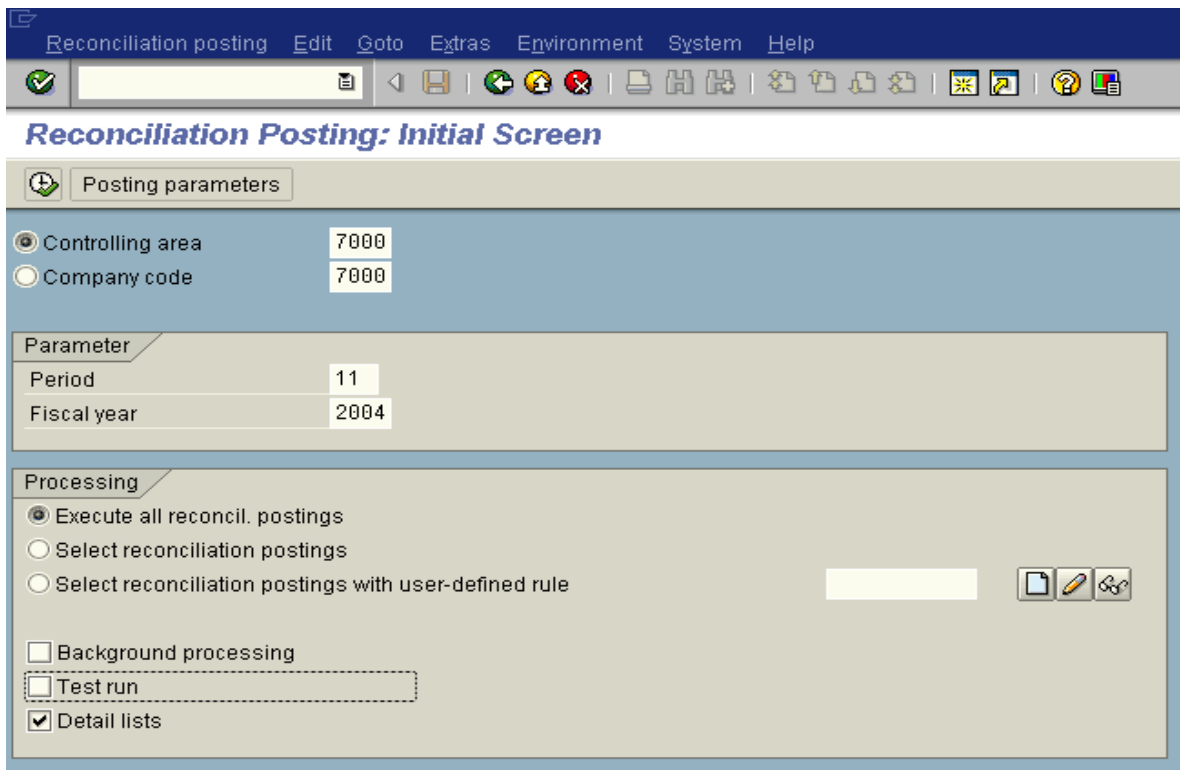
#### Overview

In this transaction, the SAP R/3 System determines the amounts in cost accounting that have flowed across company codes, functional areas, or business areas due to, for example, activity allocation, assessment, distribution, and reposting of costs. It then executes the reconciliation posting. This information must be transferred to the FI component (which has the organizational units, company code, business area and functional area) because it has a direct effect on the balance sheet and the income statement (for example, activating costs). CO data that flows within one company code, functional area, or business area does not influence the accounts in FI.

#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Cost Element Accounting/ Actual Postings/ KALC – Reconciliation with FI
<b>Transaction Code</b>	KALC

In the following screen enter the values as shown below and click on :



The screenshot shows the SAP 'Reconciliation Posting: Initial Screen' interface. The title bar includes 'Reconciliation posting' and menu options like 'Edit', 'Goto', 'Extras', 'Environment', 'System', and 'Help'. Below the title bar is a toolbar with various icons. The main content area is divided into several sections:

- Posting parameters:** Contains radio buttons for 'Controlling area' (selected) and 'Company code'. The 'Controlling area' field contains the value '7000' and the 'Company code' field contains '7000'.
- Parameter:** A table-like section with two rows: 'Period' with value '11' and 'Fiscal year' with value '2004'.
- Processing:** Contains several options:
  - 'Execute all reconcil. postings' (selected)
  - 'Select reconciliation postings' (unselected)
  - 'Select reconciliation postings with user-defined rule' (unselected) with an empty input field and icons for help, edit, and search.
  - 'Background processing' (unselected)
  - 'Test run' (unselected) with a dashed border around the checkbox.
  - 'Detail lists' (checked)

Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value "7000" representing TEMIC Cuautla.	
Period	Indicates the period for which reconciliation posting is to be carried out.	Enter the number of the actual month for which the monthly closing procedure is being performed.	
Fiscal Year	Indicates the fiscal year in which reconciliation posting is to be carried out.	Enter the number of the fiscal year for which the monthly closing procedure is being performed.	
Execute all reconcil. postings	Select cost flows to be reconciled.	Check the indicator. All cross-company code, cross-business area and cross-functional area cost flows internal to CO for the periods selected will be reconciled with Financial Accounting (FI).	
Detailed list	Select the indicator to display a more detailed output list.	Check the indicator.	

**Reconciliation Posting: Display Reconciled Cost Flows**

Display messages

Controlling area: 7000 TEMIC Cuautla  
 Fiscal year: 2004  
 Period: 005  
 Posting date: 31.05.2004  
 Processing status: Production run  
 No. of messages: 0  
 Max. category: No message  
 No. of postings: 4

Reconciled cost flows

CoCd	BA	FA	PaCC	TPBA	COCcy	G/L acct	Update status	Amount in CO crcy	Ref. doc.
7000	0001		7000	0003	USD	K90102	Updated	11,275.11	26001
7000	0002		7000	0003	USD	K90102	Updated	5,002.01 -	26002
7000	0003		7000	0001	USD	K90102	Updated	11,275.11 -	26003
7000	0003		7000	0002	USD	K90102	Updated	5,002.01	26004

The system has determined that two cost flows between different functional areas have occurred during the period. First a flow from the business area (BA) 0001 to the BA 0003 amounting to 11,275.11 USD and second a flow from the BA 0003 to BA 0002 amounting to 5,002.01 USD. For each row, one document has been posted (doc. type = 'RC'). In the case of the amount 11,275.11 USD, the cost flow has been debited (BA 0001) and credited (BA 0003) to the G/L account K90102 - Reconciliation Ledger -

Cost Allocation and credited (BA 0003) and debited (BA 0001) to the account A7600000 - Settlement of balances for business-areas. This ensures the correct costs structure in the financial accounting according to business area segments while the overall effect on the accounts' balances is equal to zero.

By double clicking on the amount you can display the actual cost line items for the cost flows and further go to the corresponding original documents:

Display Actual Cost Line Items for Reconciliation Ledger

DocumentNo	PRw	OTy	Object	Cost elem.	Σ Value	COCurr	PTy	Partner object	Trans	Vsn
3163905	16	ORD	140037256	S99101	1.85		ATY	7336/TE	RKL	0
3163905	19	ORD	140037256	S99105	0.71		ATY	7336/TGB	RKL	0
3163905	28	ORD	140037256	S99101	6.56		ATY	7337/TE	RKL	0
3163905	49	ORD	140037256	S99101	7.31		ATY	7340/TE	RKL	0
3163905	52	ORD	140037256	S99105	5.52		ATY	7340/TGB	RKL	0
3163908	1	ORD	140037010	S99101	5.45		ATY	7339/TE	RKL	0
3163908	4	ORD	140037010	S99105	0.70		ATY	7339/TGB	RKL	0
3163908	19	ORD	140037010	S99105	10.07		ATY	7338/TGB	RKL	0
3163908	22	ORD	140037010	S99101	2.16		ATY	7336/TE	RKL	0
3163908	25	ORD	140037010	S99105	0.83		ATY	7336/TGB	RKL	0
3163909	1	ORD	140037011	S99101	7.91		ATY	7339/TE	RKL	0
3163909	4	ORD	140037011	S99105	1.02		ATY	7339/TGB	RKL	0
3163909	19	ORD	140037011	S99105	14.62		ATY	7338/TGB	RKL	0
3163909	22	ORD	140037011	S99101	3.14		ATY	7336/TE	RKL	0
3163909	25	ORD	140037011	S99105	1.22		ATY	7336/TGB	RKL	0
3163962	1	ORD	140037013	S99101	12.46		ATY	7339/TE	RKL	0
3163962	4	ORD	140037013	S99105	1.60		ATY	7339/TGB	RKL	0
3163962	19	ORD	140037013	S99105	23.02		ATY	7338/TGB	RKL	0
3163962	22	ORD	140037013	S99101	4.94		ATY	7336/TE	RKL	0
3163962	25	ORD	140037013	S99105	1.91		ATY	7336/TGB	RKL	0
3163963	1	ORD	140037011	S99101	4.68		ATY	7339/TE	RKL	0
3163963	4	ORD	140037011	S99105	0.60		ATY	7339/TGB	RKL	0
3163963	19	ORD	140037011	S99105	8.63		ATY	7338/TGB	RKL	0
3163963	22	ORD	140037011	S99101	1.85		ATY	7336/TE	RKL	0
3163963	25	ORD	140037011	S99105	0.71		ATY	7336/TGB	RKL	0
					<b>11,275.11</b>					

## 14 Subprocess - Period Expenses ICO

### 14.1 Step

#### 14.1.1 Manual PE ICO Reconciliation

##### Overview

This issue is closely related with the concern consolidation activities.

The P&L Net Sales subitem *30111100 Net Sales ICO* represents all intercompany deliveries of semi-finished products. It represents a major part of TEMIC's Net Sales. The invoice to the receiving concern company must specify the split between the variable part (material price, LDC and MDC) and the remaining fixed part (variations, **period expenses** and profit). Net sales to group companies of materials and supplies as well as goods in progress do not count as net sales internal if they are intended for further processing. Any income arising from such sales are Net Sale ICO.

*The selling company has to record:*

- on the position *Net Sales ICO (30111100)* the net sales of the ICO sales,
- book the variable costs of the ICO sales on *Variable Costs ICO (30320000)*.

*Receiving companies has to record:*

- the Period Expenses ICO from the Net Sales ICO (the invoice value less the variable costs, **reported by the selling company**) on FS item *31014000 Period Expenses ICO*. This item does not require a split of the amount by partner unit.

Therefore, it is necessary to report to other concern companies with which ICO Sales have occurred during the period being closed (receiver units) the difference between *Net Sales ICO (30111100)* and *Variable Costs ICO (30320000)* balances which is to be posted to *PE ICO – (31014000)* by the receiving unit. In practice however, this information is not sent on a regular basis but rather only if it is required by any of the receiving units.

See an example of a PE ICO report at

[R:\Groups\Finance\Reporting\2004\2004-11\FC 11+1\ICO Sales Elim FC11+1 04\\_CUA.xls](R:\Groups\Finance\Reporting\2004\2004-11\FC 11+1\ICO Sales Elim FC11+1 04_CUA.xls).

See the picture below. TEMIC as sending unit 641 is obliged to report to responsible persons in the receiving/partner units the PE ICO amounts that are calculated as a difference between Net Sales ICO and Var. Cost ICO.

Receiving unit must add difference between ICO Sales and PE ICO to *Variable Manufacturing Costs (30335000)*. The variable manufacturing costs contain all variable standard costs of production incurred for products sold.

Analogical steps have to be done on the TEMIC's side in the ICO business transactions when TEMIC acts as a receiving unit and receives a PE ICO information from the supplying companies.

Microsoft Excel - ICO Sales Elem\_FC11+104\_CUA

File Edit View Insert Format Tools Data Window Help

100%

Book1

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>l/Co. Sales and Cost</b>											
2												Version 1 (2006/03)
3	Sending Cons. Unit:	641			Fcst:	11+1/04		Currency:	TM00N			
4												
5								30111100	30320000	31014000	Check	Responsible
6	Posting FIRE unit:	Partner Unit	Outlet	SeP	rec. PMS	rec. Plant	Net Sales ICO	Var. Cost ICO	BE ICO			
7												
8	1a)	641/400/70	402	400	70	400	24	444,409	-365,036			Fernando Lucio
9	2a)	641/400/70	415	400	70	400	15	1,156,515	-943,545			Fernando Lucio
10	3a)	641/400/70	431	400	70	400	58	120,830	-98,579			Fernando Lucio
11	4a)	641/400/70	601	400	70	400	9	1,723	-1,117			Fernando Lucio
12	5a)	641/406/70	601	406	70	406	9	23,636	-13,658			Fernando Lucio
13	6a)	641/407/70	601	407	70	407	9	1,033,137	-814,761			Fernando Lucio
14	7a)	641/407/70	601	407	70	407	65	1,800	-1,660			Fernando Lucio
15	8a)	641/408/70	601	408	70	408	9	364,326	-259,308			Fernando Lucio
16	9a)	641/410/70	602	410	70	410	67	9,978	-9			Fernando Lucio
17	10a)	641//										#N/A
23												
24	1b)	402/400/24		400	24					-79,374		#N/A
25	2b)	415/400/15		400	15					-212,970		#N/A
26	3b)	431/400/58		400	58					-22,251		#N/A
27	4b)	601/400/9		400	9					-606		Stefan Unger
28	5b)	601/406/9		406	9					-9,978		Christine Schlechter
29	6b)	601/407/9		407	9					-218,376		Gerald Skomia
30	7b)	601/407/65		407	65					-140		Albin Schwarz
31	8b)	601/408/9		408	9					-106,018		Christian Heberle
32	9b)	602/410/67		410	67					-9,969		Andreas Kloss
33	10b)	//		0	0					0		#N/A
39												
40		Total Unt 641						3,166,354	-2,497,672	-668,682	0	

## 15 Subprocess – P & L Report

### 15.1 Step

#### 15.1.1 Transaction KE30 (Export of P&L Report)

##### Overview


Using this transaction you export the P&L Report (long and short version) from the SAP CO-PA component to a MS Excel file.

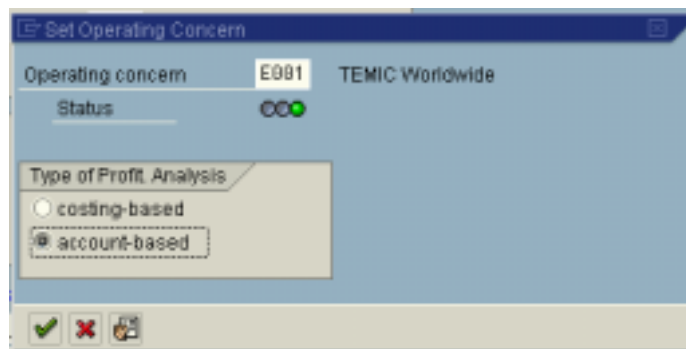
##### NOTE

The transaction KE30 will be replaced by the transaction ZF24FIRE in the future.

##### Access the transaction by:

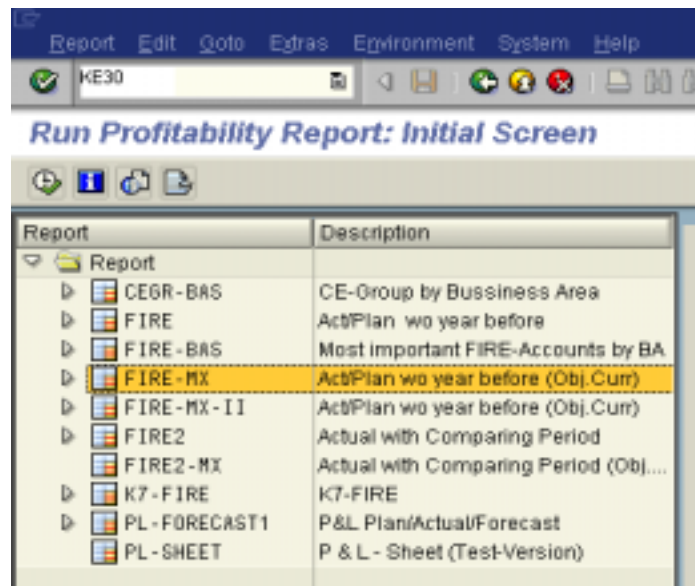
<b>SAP Menu Path</b>	Accounting/ Controlling/ Profitability Analysis/ Information System/ KE30 – Execute Report
<b>Transaction Code</b>	KE30

In the dialog box “Set Operating Concern” – field Operating concern - enter the value “E001” representing “TEMIC Worldwide”. Check the “account-based” type of Profitable Analysis and confirm by clicking on :

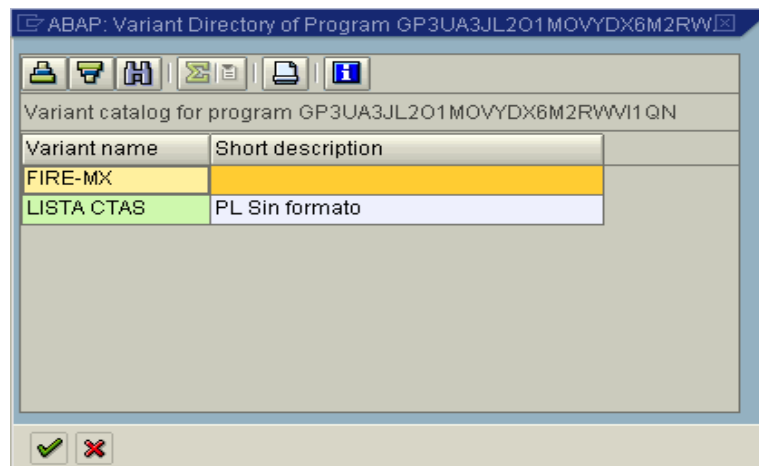


##### a) Export the Long version of P&L

In the following screen choose by double-clicking the report FIRE-MX - Act/Plan without year before (Obj. Curr.):

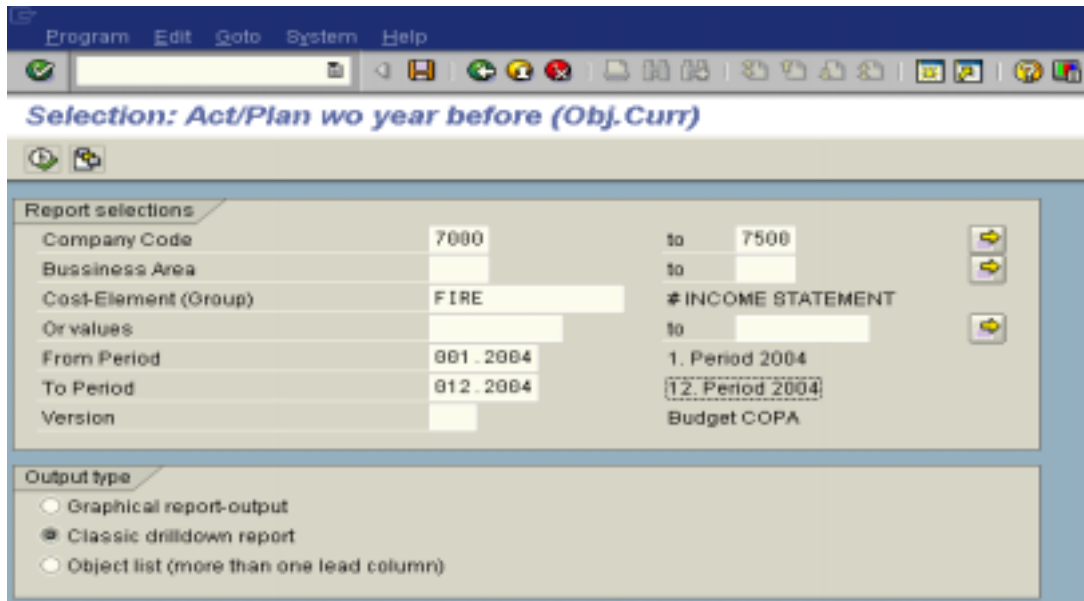


In the next screen click on the icon and in the dialog box choose the “FIRE-MX” Variant name. Confirm by clicking on :



In the following screen enter the values as shown below and click on :





Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico,S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Cost-Element (Group)	Select the cost element group used to generate the report.	Enter the value "FIRE" (# INCOME STATEMENT).	
From Period	Select the initial period for the report.	Enter the value "001.YEAR", i.e. the first month of the actual year.	YEAR stands for actual year number.
To Period	Select the final period for the report.	Enter the value "MONTH.YEAR", i.e. the number of the month being closed.	Use the format as one the picture.
Classic Drilldown Report	This indicator determines how reports are printed.	Check the indicator.	

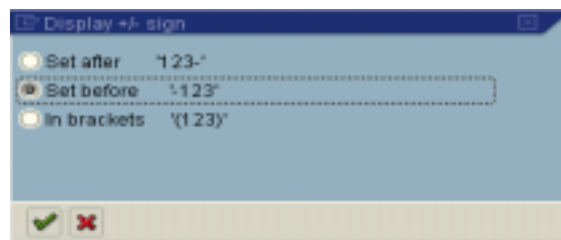
To navigate in the displayed report click successively the following objects:

- 1) **Company code** to summarize the company codes 7000 and 7500
- 2) **Business area** to highlight the items in the navigation menu
- 3) **Cost element** to display the cost element items in the report

The result of this is a report as on the second picture below.

### IMPORTANT

Click on the icon to change the number format. Choose **Display +/- sign** and then the "Set before" option. This will make the number format compatible with MS Excel. Confirm by clicking on :



Report Edit Data Navigate Extras Settings System Help

Execute Drilldown Report "Act/Plan wo year before (Obj.Curr)": Drill

ACT/Plan wo year before (Obj.Curr) Current data

Company Code: 7000..7500 Business Area: \*

3) Click here to display the Cost elements in the report

Company Code Multiple values

Navigation: Cost element, Product-Grouping

Company Code: 7000 TEMIC Mexico, S.A. de

1) Click here to hide the Company Code characteristic

2) Click here to highlight the navigation menu

Business area

Displayed in

Cost element	Value COCurr			
	Actual 001.2004-012.2004 1 MXN	\$VT \$VERS 001.2004-012.2004 1 MXN	Variance 1 MXN	Rel Variance Rel.Variance
e0001 Body (400)	14,907,700.52-	0.00	14,907,700.52-	●/o
e0002 HECU (400)	111,153,720.10	0.00	111,153,720.10	●/o
e0003 Occupant Safety (407)	21,204,374.00-	0.00	21,204,374.00-	●/o
e0004 Chassis & Powertrain	671,630.56-	0.00	671,630.56-	●/o
e0006 Electric - Drives (4	8,901,972.00	0.00	8,901,972.00	●/o
e0008 Central B	946,090.58	0.00	946,090.58	●/o
e0009 Central A	9,819,082.25	0.00	9,819,082.25	●/o
o Not assigned	182,761.93-	0.00	182,761.93-	●/o
<b>*Total</b>	<b>93,854,397.20</b>	<b>0.00</b>	<b>93,854,397.20</b>	<b>●/o</b>

Selection Date: 06.01.2005 User: INTERNI No. of Calls: 230

Save the report (Menu: System → List → Save → Local file) to a local file as an unconverted data format.

Report Edit Data Navigate Extras Settings System Help

Execute Drilldown Report "Act/Plan wo year before (Obj.Curr)": Drill

ACT/Plan wo year before (Obj.Curr) Current data (06.01.2005)

Company Code: 7000..7500 Business Area: \*

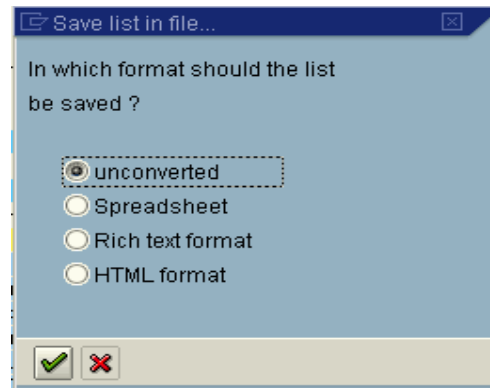
Company Code Multiple values

Navigation: Product-Grouping, Company Code, Business area

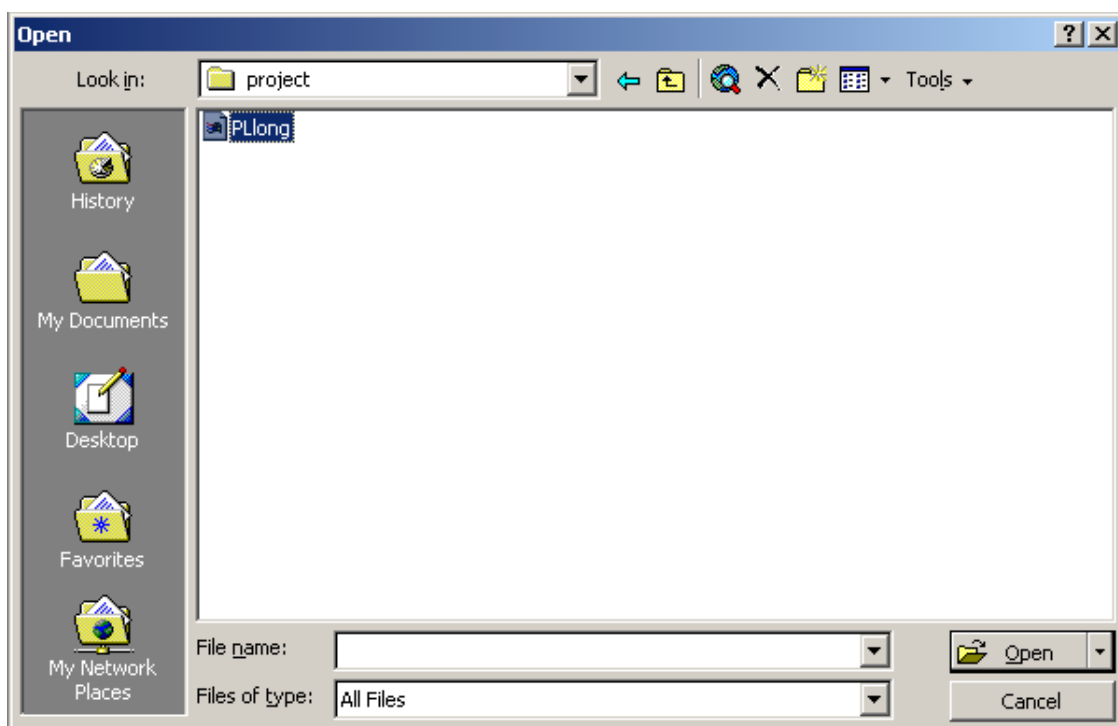
System menu: Create session, End session, Use profile, Services, Utilities, List, Services for object, Qlwd history, Own spool requests, Own jobs, Send message, Status..., Log off

Print, Print header, Office folders, Menu folders, Local file

Cost element	Value COCurr			
	Actual 001.2004-012.2004 1 MXN	\$VT \$VERS 001.2004-012.2004 1 MXN	Variance 1 MXN	Rel Variance
<b>FIRE # INCOME STATEMENT</b>	<b>82,925,498.89-</b>	<b>0.00</b>	<b>82,925,498.89-</b>	
# NIAT	82,947,546.89-	0.00	82,947,546.89-	
3000000 # Net income	82,947,546.89-	0.00	82,947,546.89-	
3100000 # Income t.	82,947,546.89-	0.00	82,947,546.89-	
31111 # Net income	146,575,397.21-	0.00	146,575,397.21-	
311111 # Earn.b.in	158,825,278.91-	0.00	158,825,278.91-	
3111111 # Net opera	162,280,781.23-	0.00	162,280,781.23-	
31111111 # Gross ear	252,884,588.16-	0.00	252,884,588.16-	



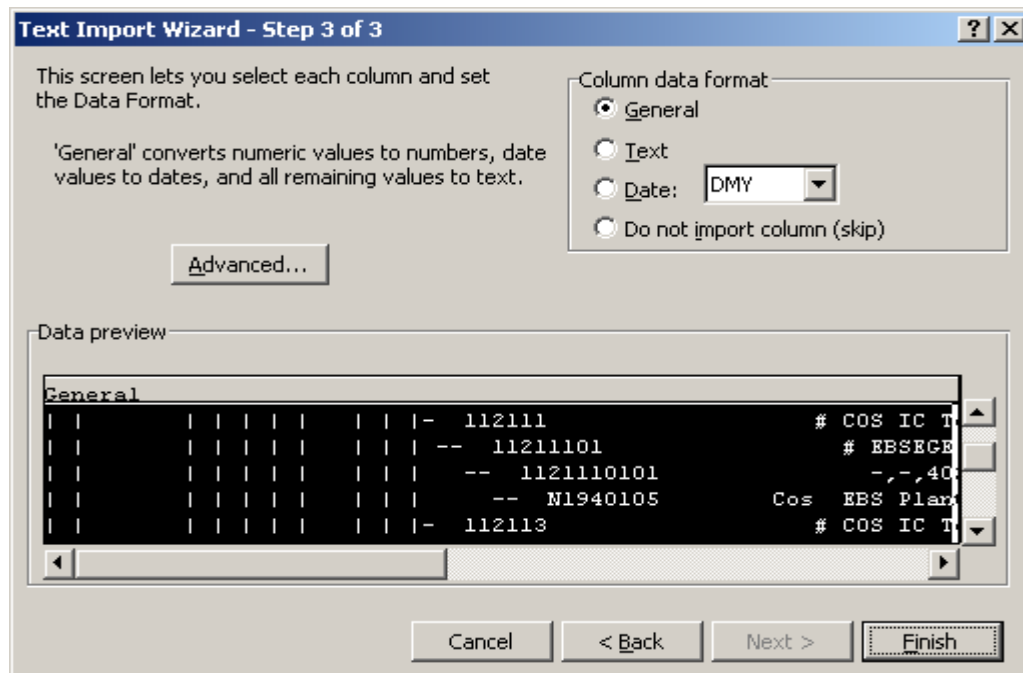
Open the local file in MS Excel:



In the "Text Import Wizard" choose "Fixed width" and click on Next >



Leave the Column data format set as “General” and click on Finish:



Delete the unnecessary rows and columns to get a file like on the picture below:

Microsoft Excel - P&L\_Jong

File Edit View Insert Format Tools Data Window Help

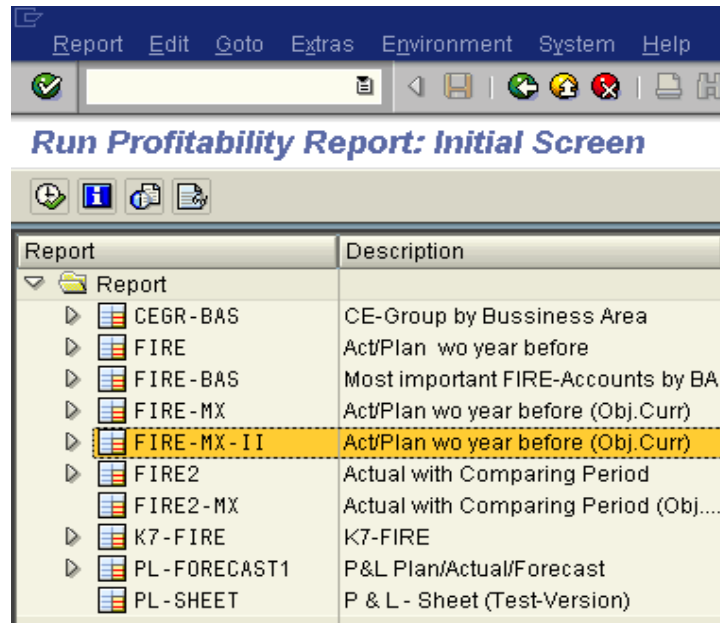
Arial 10

H32

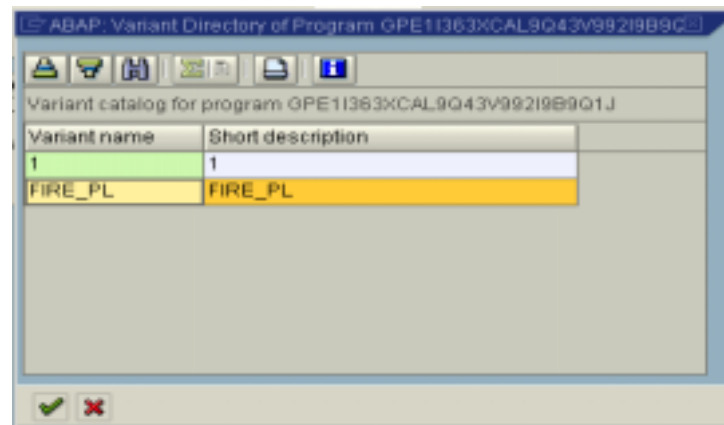
	A	B	C	D
1		-----		
2	Cost element	Actual		
3	Company Code: 7000..7500	001.2004-012.2004		
4	Displayed in	1 MxN		
5		-----		
6	FIRE # INCOME STATEMENT	-82,925,498.89		
7	3 # NIAT	-82,947,546.89		
8	- 31 36000000 # Net incm	-82,947,546.89		
9	- 311 37000000 # Net incm	-82,947,546.89		
10	- 3111 36000000 # Income f.	-82,947,546.89		
11	31111 33999999 # Net incm	-146,575,397.21		
12	311111 32999999 # Earn.b.in	-158,825,278.91		
13	3111111 31999999 # Net opera	-162,280,781.23		
14	31111111 31029999 # Gross mar	-252,864,508.16		
15	311111111 30999999 # Marg.cont	-525,948,325.75		
16	3111111111 30100000 # Sales	-3,325,372,820.97		
17	- 1111 30110000 # Net sales	-3,325,372,820.97		
18	11111 30113000 # Net sales	-237,401,784.70		
19	- 111111 "Sales out	-237,401,784.70		
20	1- M06010 Sales own p.domestic	-117,557,524.06		
21	1- M060107 Sales Cash Discount	-27.25		
22	1- M06030 Sales own prod. EU	0		
23	1- M0603209 Sales deduction	3,547,181.34		
24	1- M06050 Sales own p.- non-EU	-123,391,414.73		
25	- M060501 Sales others-no EU	0		
26	- 11112 30111100 # Net sales	-3,087,971,036.27		
27	1 111121 # Sales IC Temp. H32	443,713,651.51		

**b) Export the Short version of P&L**

While still logged in the KE30 transaction, choose the report FIRE-MX-II - Act/Plan without year before (Obj. Curr.) by double-clicking:



In the next screen click on the icon and in the dialog box choose the “FIRE-PL” Variant name. Confirm by clicking on :



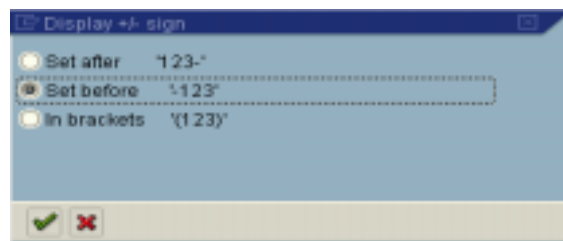
In the following screen, enter the same values as in the case of [P&L Long version export](#) and click on . You obtain the following report:



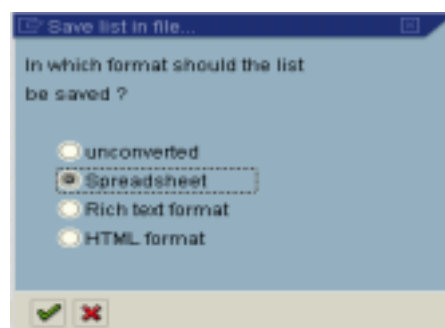
	A B S	B C C	P T C
30113000 Outside Sales, net	11-	19,544-	30,705-
30111100 Sales to other group companies	1,711,051-	1,002,459-	22,485-
..... Total Net Sales	1,711,051-	1,022,013-	53,190-
30320000 Var. Man. Costs - ICO	253,444	1,307,015	004,325
30335000 Var. Man. Costs -w/o ICO	65,024	5,725-	5,754
30341000 OVC - Calc Int.	0	0	0
30343000 Other Variable Costs - Freight	9,261	2,981	11,759
30342000 Other Variable Costs - Handling	0	0	0
30350120 FI - Variations	37,397	57,141	71,314
30350110 Raw Material Price Variations	17,014-	34,492-	20,424-
30350405 Variations Rework/Scrapage/Scra	2,350	4,332	6,521
30350406 Variations in Material Usage	0	0	0
30350407 Variations due to Start-up Cost	0	2,241	0
30350402 Other Production Variances	652	2,790-	16,966
30350700 R&A and gen warranty	586	3,358	3,563
..... Total Variations	351,600	1,424,880	099,688
..... Marginal Contribution	94,577-	286,181-	122,325-

**IMPORTANT**

Click on the icon to change the number format. Choose **Display +/- sign** and then the “Set before” option. This will make the number format compatible with MS Excel. Confirm by clicking on :



Save the report (Menu: System → List → Save → Local file) to a local file as a spreadsheet data format with an xls file suffix:



Open the file and delete the unnecessary rows and columns to obtain a file like on the picture below:

Microsoft Excel - P&L\_short

File Edit View Insert Format Tools Data Window Help

Arial 10

	A	B	C	D	E	F	G	H	I
1									
2	Act/Plan vs year before (Obj. Cur)			Current data (06.01.2006 17:57:28)					
3									
4	Company Code								
5									
6	Company Code								
7									
8									
9		B C E	A B S	O C C	P T C	e-Drive	GENERAL	I T C M	Not Assign
10									
11	30113000 Outside Sales, net	-94,218	-11	-19,544	-30,705	-92,924	0	0	0
12	30111100 Sales to other group companies	-351,958	-1,711,061	-1,002,468	-22,485	-8	0	0	0
13	..... Total Net Sales	-446,177	-1,711,061	-1,022,013	-53,190	-92,932	0	0	0
14									
15	30320000 Var. Man. Costs - ICO	253,444	1,397,815	804,325	16,120	9	0	0	0
16	30336000 Var. Man. Costs -w/o ICO	66,024	-5,725	5,754	21,166	64,349	0	0	0
17	30341000 OVC - Calc Int	0	0	0	366	956	0	0	0
18	30343000 Other Variable Costs - Freight	9,261	2,981	11,759	2,820	2,567	0	0	0
19	30342000 Other Variable Costs - Handling	0	0	0	0	0	0	0	0
20	30350120 FX - Variations	37,297	57,141	71,314	5,208	5,052	653	0	0
21	30350110 Raw Material Price Variations	-17,014	-34,492	-20,424	252	-1,027	112	0	0
22	30350406 Variations Rework/Spoilage/Scra	2,350	4,332	6,521	143	29	0	0	0
23	30350406 Variations in Material Usage	0	9	9	0	0	0	0	0
24	30350407 Variations due to Start-up Cost	0	2,241	0	0	0	0	0	0
25	30350402 Other Production Variances	652	-2,780	16,856	-2,885	7,038	0	0	0
26	30350700 R&A and gen warranty	586	3,358	3,953	123	0	0	0	0
27	..... Total Variations	351,600	1,424,880	899,698	43,313	78,964	966	0	0

## 15.2 Step

### 15.2.1 Transaction CONDIT FIRE (P&L Transport to FIRE)

#### Overview

In the CONDIT transaction you will upload the Actual P&L report to the BCS (Business Consolidation System), a component of the FIRE (Consolidation FInance REporting) system.

#### NOTE

A major part of procedures described in paragraph a) of this chapter will be replaced by the transaction ZF24FIRE in the future.

#### a) Creating the upload file

Use the long and short version of the P&L report that you exported using the transaction KE30 in the [chapter 15.1.1](#) to create an upload file.

As an example see the following file

<R:\Groups\Finance\Reporting\2004\2004-11\Actual Statements\P&L actual 11 2004-e.xls>


The marked “KE30 largo” and “KE30 corto YTD” worksheets on the Excel file picture below are the long and short versions of the P&L report prepared in the previous chapter.

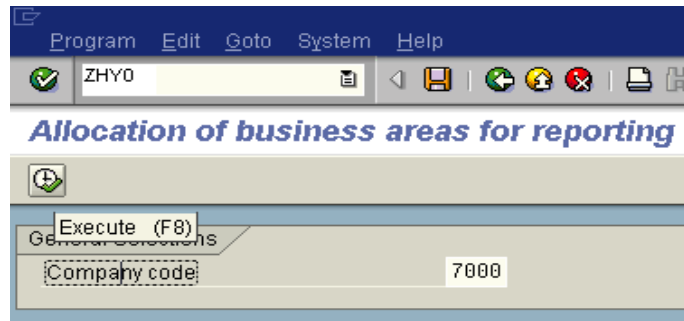
In the “final YTD” worksheet an adjustment to the short version of P&L is made apportioning the values from the common business areas “GENERAL”, “ITCM” and “not assigned” to the remaining product-related business areas. This distribution is calculated on the basis of percentage share of each business area on the company total sales.

To obtain the sales percentages you can use the transaction ZHY0:

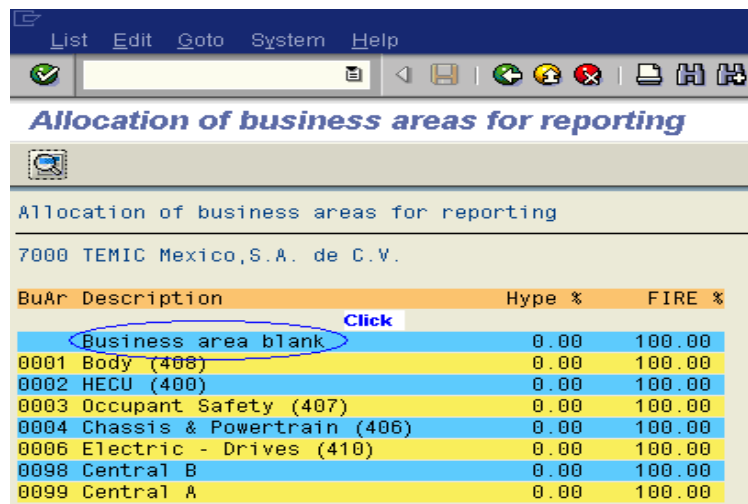
#### Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ FIRE/ ZHY0 – Allocation of business areas for reporting
<b>Transaction Code</b>	ZHY0

In the following screen, enter the value “7000” as the Company code and click on  to continue:



Double-click on the area selected on the picture below:



On the next screen, you can see the Sales percentages of the 5 basic business areas. For the consolidation purposes, TEMIC Cuautla is identified as Consolidation unit 641, Plant 70. The business areas are termed Outlets here. You can trace the relation between the two different numbering formats of business areas from the picture above.

System Help

to maintain percentage allocation

Company code 7000 TEMIC Mexico, S.A. de C.V.  
Business area

Business area Hyperion	%

Sum Percent  
0.00

FIRE Organization			
Consolidation Unit	Outlet	Plant	%
641	400	70	51
641	406	70	1
641	407	70	31
641	408	70	14
641	410	70	3

Sum Percent  
100.00

Compare the percentage numbers from the picture above with the percentage numbers in the first row of the Excel file below:

Microsoft Excel - P&L actual 11 2004-e

File Edit View Insert Format Tools Data Window Help

75%

Arsl

\\cnfs001\groups\Groups\Finance\Reporting\2004\2004-11\Actual

M53

		N	O	P	Q	R	S	T	U
		xVeetas							
		Hcs		Ecs		Jcs		Kcs	
		DESPUES DE ALLOCACIONES							
		BCE	ABS	OCC	PTC	TEA	Total		
5	3013000	Outside Sales, net	(85,490)	(1)	(17,343)	(25,441)	(89,688)	(218,578)	
6	3011100	Sales to other group companies	(328,890)	(1,592,262)	(325,997)	(22,517)	(9)	(2,859,588)	
9	3032000	Var. Man. Costs - ICD	236,13	1,290,927	744,236	4,746	9	2,286,033	
10	3033500	Var. Man. Costs -w/o ICD	56,512	(5,637)	4,999	17,207	62,344	125,325	
11	30043000	Other Variable Costs - Freight	8,350	2,677	18,857	2,45	2,85	26,484	
12	30042000	Other Variable Costs - Handling	-	-	-	-	-	-	
13	30041000	OVC Calc. Interest	-	-	-	310	88	1,231	
14	30058120	FX - Variations	35,297	51,640	66,480	4,628	4,955	160,000	
15	30058110	Raw Material Price Variations	(16,435)	(11,928)	(79,980)	120	(990)	(49,125)	
16	30058495	Variations Pework/Spoilage/Scrap	2,331	4,858	6,852	14	24	23,380	
17	30058496	Variations in Material Usage	-	9	3	-	-	10	
18	30058497	Variations due to Start-up Cost	-	2,241	-	-	-	2,241	
19	30058492	Other Production Variances	4,581	(2,474)	14,394	(2,391)	5,634	19,685	
20	30058790	R&A and gen warranty	810	1,777	1,212	52	-	3,859	
25	3811000	PE Production	27,855	102,660	35,594	2,126	18,549	177,494	
26	3812000	PE Materials Management	3,669	20,120	8,462	380	873	33,499	
27	3813000	PE Plant Administration	5,645	17,236	7,992	1,048	861	31,971	
28	3814000	Period Expenses - ICD	(2)	(177)	(183)	2,300	736	2,407	
29	3822000	Inventory valuations	1,363	(5,635)	1,68	67	770	(2,176)	
30	3823000	Calculated Interest	-	-	-	(310)	(98)	(1,231)	
31	3833000	R & D Licenses - Expenses	-	-	-	-	-	-	
32	3834000	Pat. Exp. Licenses	-	-	-	-	6,170	6,170	
33	3835000	R & D Allocation - Det	18,882	-	7,236	1,401	-	18,719	
34	3853000	GA Admin Services	3,363	28,927	5,497	51	261	38,719	
35	3841000	PE Selling	2,681	5,126	1,884	3	13	8,986	
36	3843000	PE Distribution	169	1,625	335	78	350	2,557	
39	3861000	Other Operational Income / Exp	11,798	(7,664)	2,572	(8)	(1,495)	5,236	
40	3869510	FX Realized Gain/ Loss	(1,795)	(4,332)	(3,297)	(394)	(459)	(10,186)	
41	3869620	PPE Disposal	190	888	(793)	1,220	166	1,670	
42	3861000	Calculated Interest	-	-	-	310	88	1,231	
43	3861051	ICD Provision	-	-	-	-	-	-	
47	32250000	Calculated Interest	-	-	-	(310)	(98)	(1,231)	
48	32270000	Service mark up ICD	472	2,478	379	51	34	4,210	
50	3381000	Interest Expense Internal	580	2,112	1,284	41	124	4,142	
52	3382000	Interest paid external	4	16	10	0	1	31	
53	3384000	Interest Income External	(126)	(467)	(280)	(9)	(27)	(903)	

RE30 largo RE30 corto YTD final ytd ZF24FIRE Upload file

**Note:** All figures in the FIRE system have to be entered in thousands without decimals.

On the “Upload file” worksheet on the picture below the structure of an upload file is prepared:

For a detailed explanation of P&L structure see the Financial Reporting Manual at [R:\Groups\Finance\Reporting\FiRe\FRM\\_complete.pdf](R:\Groups\Finance\Reporting\FiRe\FRM_complete.pdf).

The data is to be entered separately for each business area. To differentiate among the business areas a code for each business area in the column “Outlet” is entered.

The ICO Sales (30111100) as well as Variable Costs ICO (30320000) figures are taken from the long version of P&L and are to be entered in detail, divided according to different partner units.

The figures in the “Actual” column are actual P&L values according to the IFRS accounting standards. As for beginning of the year 2005, the US GAAP accounting standard is no more used for reporting. The IFRS accounting standard is used instead.

Microsoft Excel - P&L actual 11 2004-e

File Edit View Insert Format Tools Data Window Help

100%

\\cmfs001\groups\Groups\Finance\Reporting\2004\2004-11\Actual

D111 = 39000000

	A	B	C	D	E	F	G	H	I	J	K
	Cons Ur	Year	Period	Item	Sl	Partner	Outlet	SeP	rec.PM	Rec.Pla	Actual
2	641	2004	9	30111100		402	400	70	400	24	411608
3	641	2004	9	30111100		415	400	70	400	15	1056896
4	641	2004	9	30111100		431	400	70	400	58	110883
5	641	2004	9	30111100		601	400	70	400	9	-95007
6	641	2004	9	30111100		601	400	70	400	65	0
7	641	2004	9	30111100		611	400	70	400	69	824
8	641	2004	9	30111100		612	400	70	400	72	71
9	641	2004	9	30111100		615	400	70	400	71	7
10	641	2004	9	30111100		601	400	70	406	9	0
11	641	2004	9	30111100		601	400	70	407	9	0
12	641	2004	9	30111100		601	400	70	407	65	0
13	641	2004	9	30111100		601	400	70	408	9	0
14	641	2004	9	30111100		603	400	70	410	68	0
15	641	2004	9	30113000			400	70			11
16	641	2004	9	30320000		402	400	70	400	24	-301309
17	641	2004	9	30320000		415	400	70	400	15	-896706
18	641	2004	9	30320000		431	400	70	400	58	-87971
19	641	2004	9	30320000		601	400	70	400	9	-1178
20	641	2004	9	30320000		601	400	70	400	65	0
21	641	2004	9	30320000		611	400	70	400	69	-795
22	641	2004	9	30320000		612	400	70	400	72	-71
23	641	2004	9	30320000		615	400	70	400	71	-7
24	641	2004	9	30320000		601	400	70	406	9	0
25	641	2004	9	30320000		601	400	70	407	9	0
26	641	2004	9	30320000		601	400	70	407	65	0
27	641	2004	9	30320000		601	400	70	408	9	0
28	641	2004	9	30320000		603	400	70	410	68	0
29	641	2004	9	30335000			400	70			5637
30	641	2004	9	30341000			400	70			0
31	641	2004	9	30342000			400	70			0

KE30 largo / KE30 corto YTD / final ytd / ZF24FIRE / Upload file

In the worksheet “ZF24FIRE”, another SAP transaction ZF24FIRE is used to export the P&L data from SAP in a format, which is ready for a direct entry into the FIRE system.

**NOTE**

This transaction should replace the transaction KE30 in the future. However, this transaction was still being tested in the period when this documentation was created.

**Access the transaction by:**

<b>SAP Menu Path</b>	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ FIRE/ ZF24FIRE – FI-CO-PA FIRE Download (ZF24FIRE)
<b>Transaction Code</b>	ZF24FIRE

In the following screen enter the values as shown below and click on



Program Edit Goto System Help

**FI / CO-PA FIRE Download ( ZF24FIRE )**

**FI-Select.**

FI- Selection

Financial statement version FITM

Financial statement node \_\_\_\_\_ to \_\_\_\_\_

**CO-PA select.**

CO-PA Selection

Cost element group FIRE

CO-PA node \_\_\_\_\_ to \_\_\_\_\_

**General Selections**

Company code 7000 to 7500

Business area \_\_\_\_\_ to \_\_\_\_\_

Fiscal year 2004

Posting month 11

Scaling\_\_\_ 3/0

Skip zero balances

Create List ?  Create PC-Dataset ?

Minus bevor number ?  Minus after number ?

Version 400

**Parameters for special evaluations**

Display currency \_\_\_\_\_

Key date for translation \_\_\_\_\_

Exch.rate type for translation \_\_\_\_\_

Field Name	Description	User Action and Values	Comments
FI- Selection	Check this field if you want to select a financial statement version.	Check the field.	
Financial statement version	Specifies the key, which identifies the balance sheet or profit and loss statement version.	Enter the value "FITM".	
CO-PA Selection	Check this field if you want to make a CO-PA statement selection.	Check the field.	
Cost element group	Select the group of cost elements for the financial statement.	Enter the value "FIRE".	

Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico,S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
Fiscal year	Enter the fiscal year for the financial statement.	Enter the number of current fiscal year.	
Posting month	Enter the month for the financial statement.	Enter the number of the month being closed.	
Scaling	Control the output format of displayed amount using this parameter.	Enter the value "3/0". Amounts will be displayed in thousands without any decimal place.	
Skip zero balances	By checking this parameter the zero line items in the report will be skipped.	Check the parameter.	
Create List?	Generates a report in the form of a list.	Check the parameter.	
Minus bevor number?	Displays the minus sign in front of the number.	Check the parameter.	
Version	Select the type of data being generated.	Enter the value "400" standing for "Actual IFRS".	

**Data transfer to FIRE**

Displ.currency: MXN

Co..	PMS	Plant	Source	Account	FIRE Acc. description	Add. information	S..	Rec..	Rec..	Rec..	S..	Amount LC FI	Amount LC FIRE	Year	P..	Ve..
641	400	70	CO	30111100	Net sales ICO	GB0105		402	400	24		-411,608	411,608	2004	11	400
641	400	70	CO	30111100	Net sales ICO	GB0905		415	400	15		-1,056,850	1,056,850	2004	11	400
641	400	70	CO	30111100	Net sales ICO	GB1305		431	400	58		-110,883	110,883	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 0202		601	400	64		-50	50	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 0301		601	408	65		-469	469	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 0102		601	400	9		-1,437	1,437	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 4002		611	400	69		-824	824	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 5002		612	400	72		-90	90	2004	11	400
641	400	70	CO	30111100	Net sales ICO	BUGB 6002		615	400	71		-7	7	2004	11	400
641	400	70	CO	30113000	Net sales external	Sales outside c...						-11	11	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	GB0105		402	400	24		301,304	-301,304	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	GB0905		415	400	15		899,499	-899,499	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	GB1305		431	400	58		87,971	-87,971	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	BUGB 0202		601	400	64		45	-45	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	BUGB 0301		601	408	65		330	-330	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	BUGB 0102		601	400	9		803	-803	2004	11	400
641	400	70	CO	30320000	Variable costs ICO	BUGB 0101		601	408	9		85	-85	2004	11	400

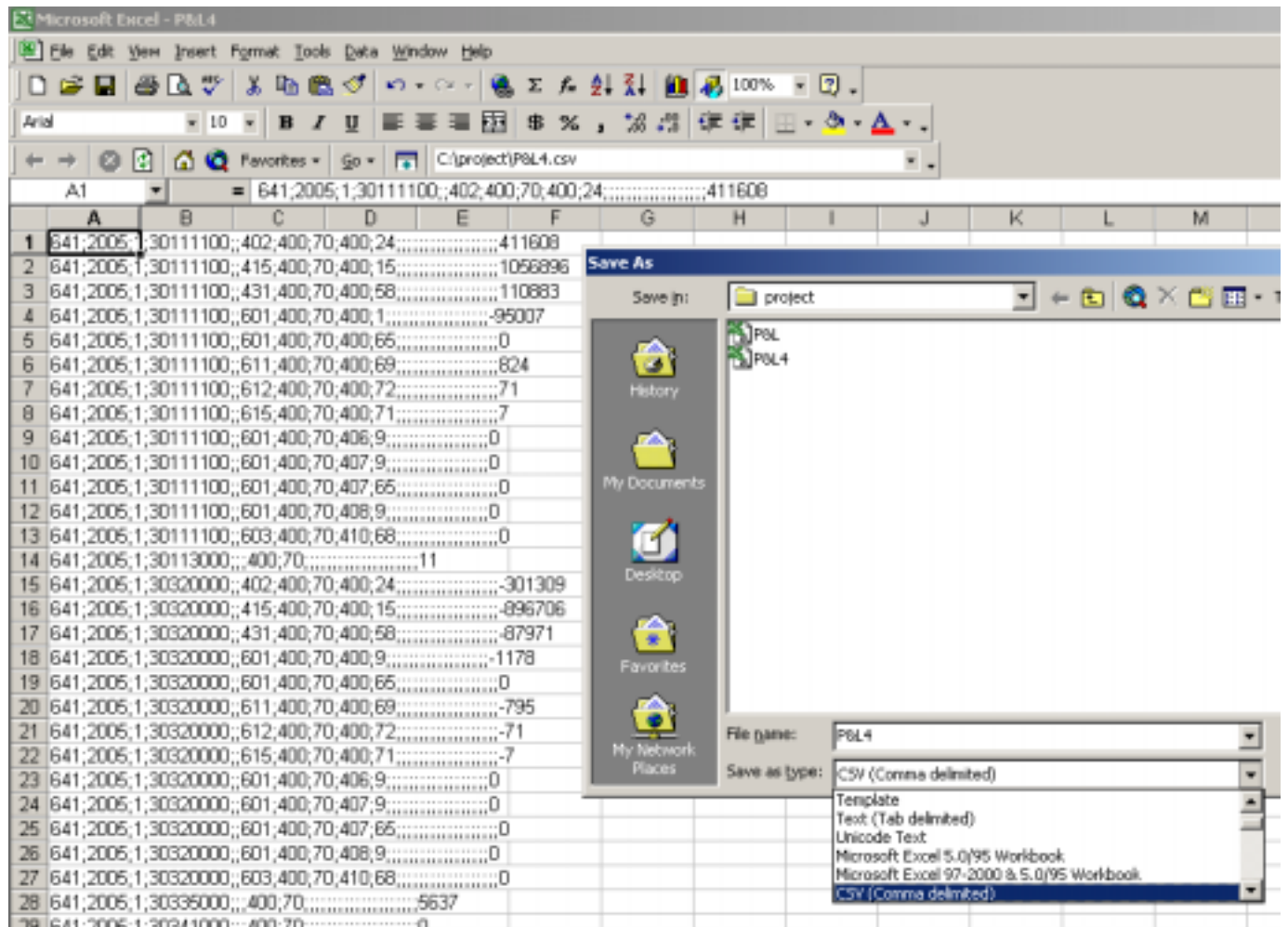
Note: Some slight adjustments are necessary to do in the exported report before uploading to FIRE.

Click on the icon to export the list into a MS Excel file and obtain a result as in the worksheet "ZF24FIRE".

### IMPORTANT

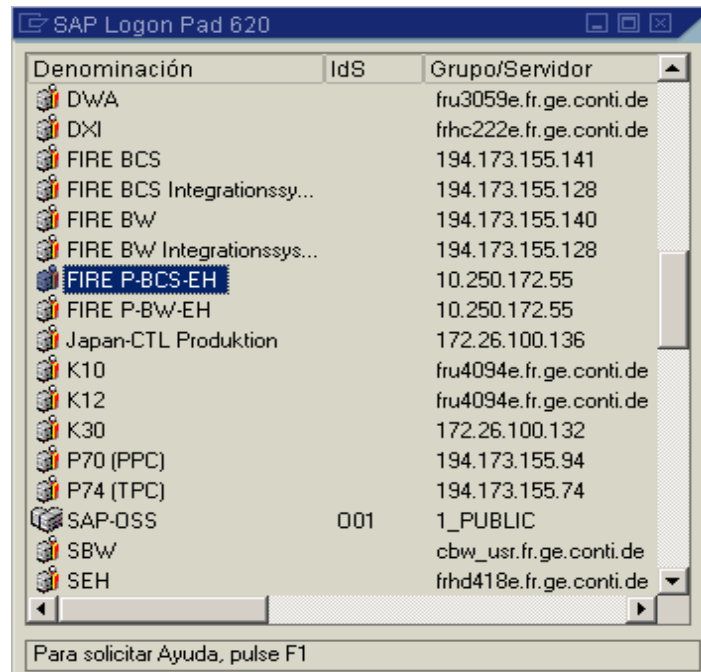
Make sure that the structure of the uploaded file is exactly as described in the FIRE User Manual, chapter 5.10. See the part [b\) Uploading the upload file](#) of this chapter on how to access the manual.

The uploaded file must be saved in a MS Excel CSV format with a semicolon as a delimiter. The final version of the file should look like on the picture below:



## b) Uploading the upload file

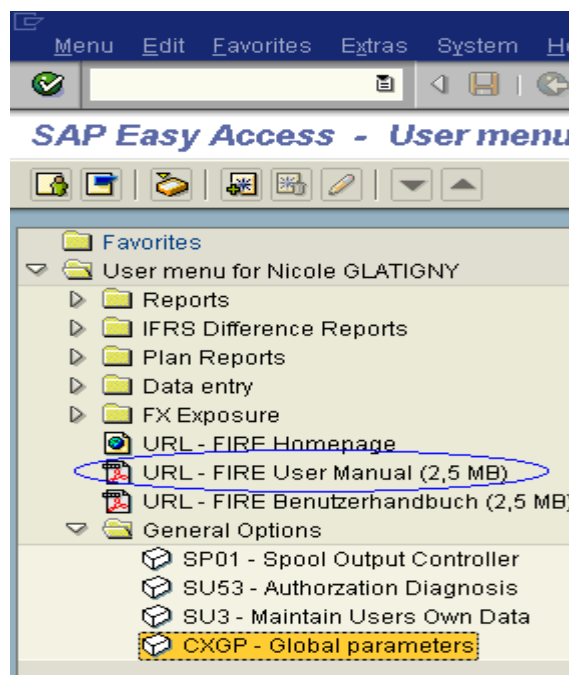
Log in to the FIRE BCS system (IP address 10.250.172.55), enter your user name and password and hit  :



Before you start working with the CONDIR transaction you have to set up the actual period for the data to be entered. You can do this using the CXGP (Global parameters) transaction:


**Access the transaction by:**

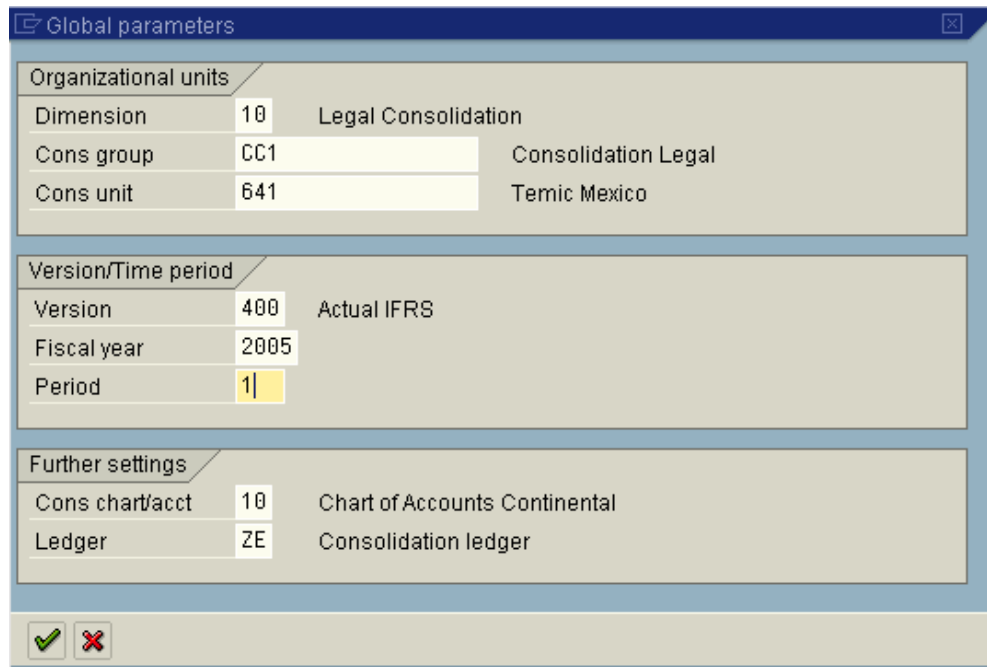
<b>FIRE Menu Path</b>	General Options/ CXGP - Global parameters
<b>Transaction Code</b>	CXGP



**IMPORTANT**

For a detailed description of the FIRE system use the **FIRE User Manual** (see the picture above).

In the following screen you can change the Fiscal year and Period for the data to be entered. For further explanation of other parameters use the FIRE User Manual – chapter 4. – Global Parameters. Confirm the changes in the Global Parameters window by clicking on :



The screenshot shows a window titled "Global parameters" with three sections:

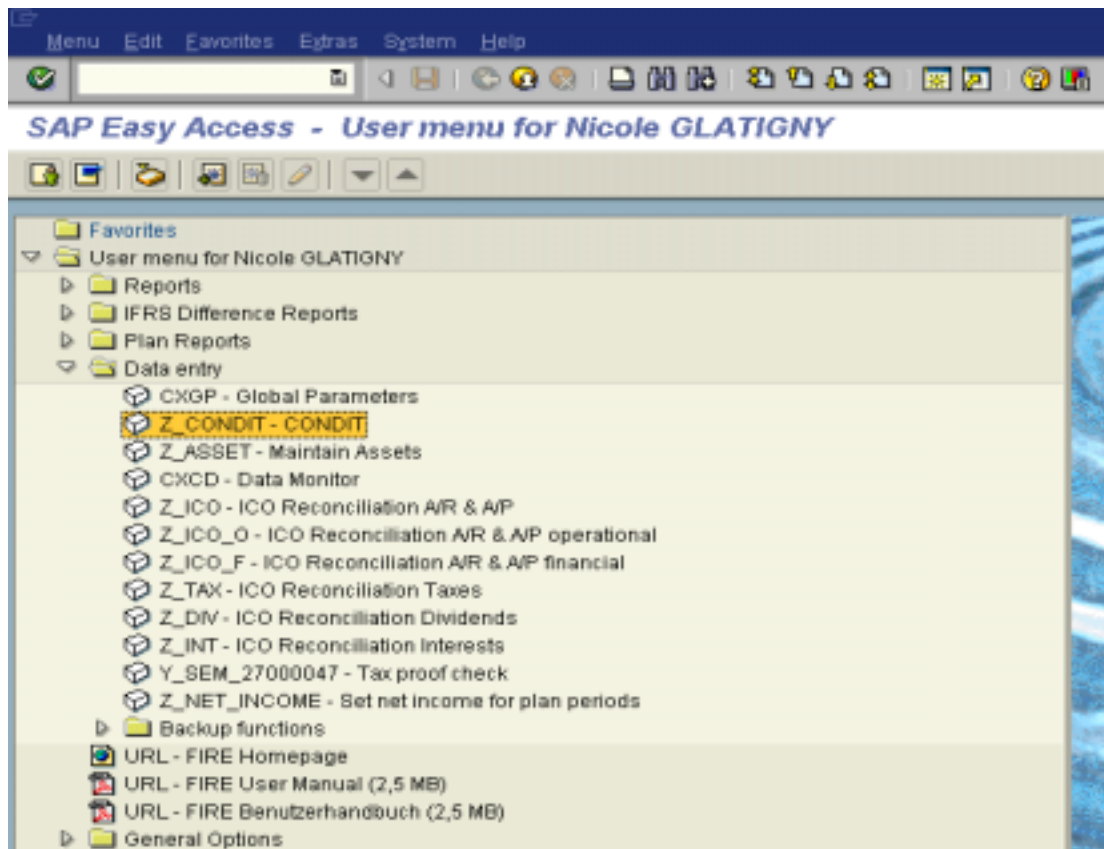
- Organizational units:** Dimension: 10 (Legal Consolidation), Cons group: CC1 (Consolidation Legal), Cons unit: 641 (Temic Mexico).
- Version/Time period:** Version: 400 (Actual IFRS), Fiscal year: 2005, Period: 1|.
- Further settings:** Cons chart/acct: 10 (Chart of Accounts Continental), Ledger: ZE (Consolidation ledger).


At the bottom left of the window are icons for a checkmark and a red X.

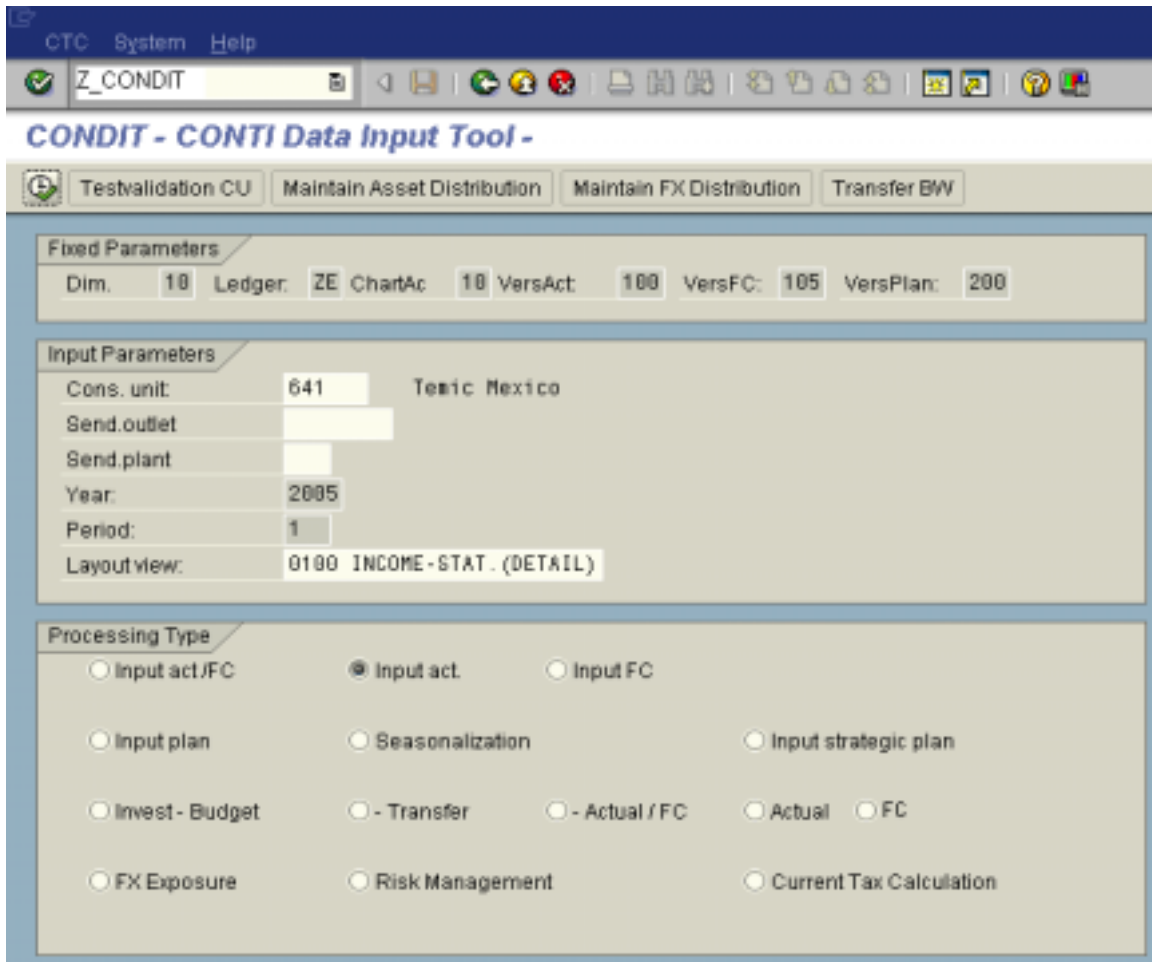
Now, access the CONDIT transaction:

**Access the transaction by:**

<b>FIRE Menu Path</b>	Data entry/ Z_CONDIT
<b>Transaction Code</b>	Z_CONDIT



In the following screen enter the values as shown below and click on .




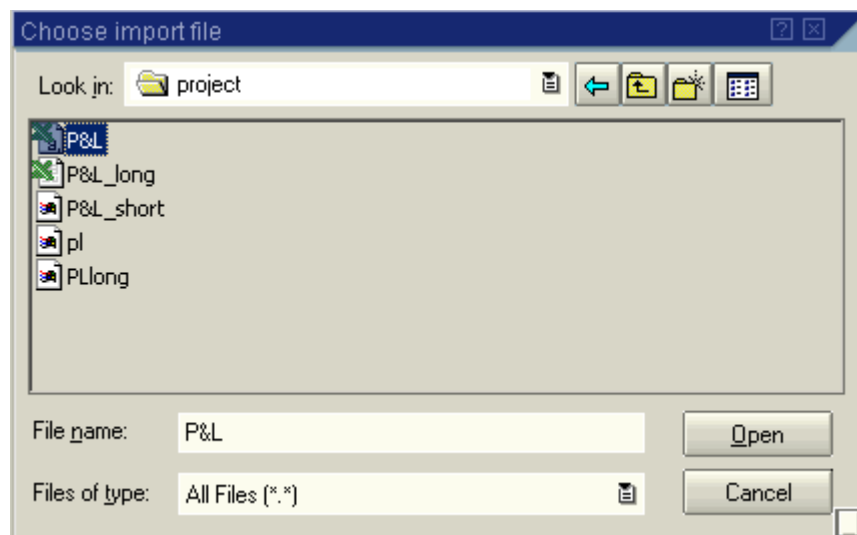
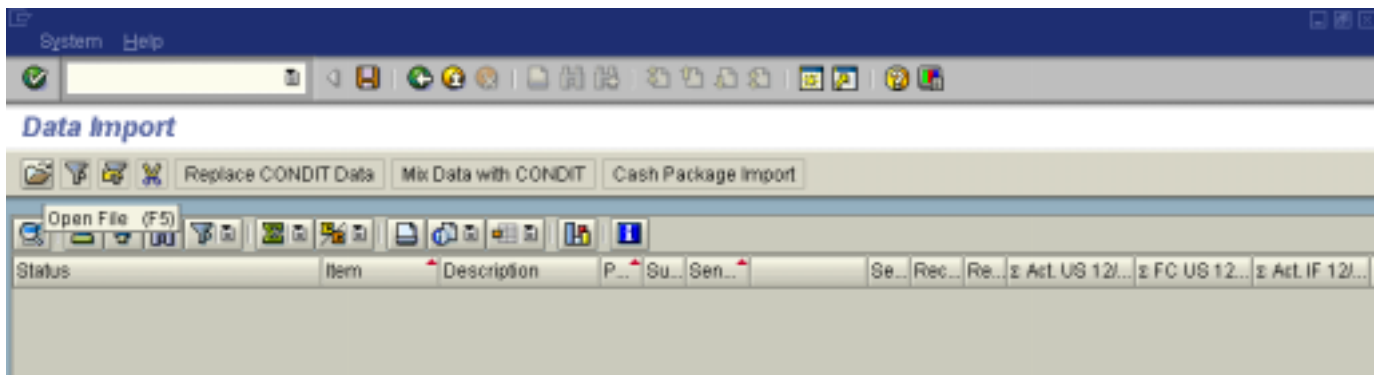
Field Name	Description	User Action and Values	Comments
Cons. unit:	Consolidation Unit is defined as the company number of the company, for which data is entered.	Enter value "641" standing for Temic Mexico.	
Year	Enter the fiscal year of the report.	You have already entered this data in the transaction CXGP.	
Period	Enter the period of the report.	You have already entered this data in the transaction CXGP.	
Layout view	Select the type of the report to be entered into the FIRE system.	Enter the value "0100 INCOME-STAT.(DETAIL)".	
Processing type: Input act.	Select the report columns to which you want to enter data.	Check the indicator. This will allow Actual values to be entered.	


The following window shouldn't appear. If it does you have to contact the concern controlling headquarters to unlock the period for data entries.





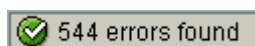
In the Data Import screen click on the  icon to open the prepared file:



After choosing the file and clicking on  the data from the file appears in the Data Import window (see the picture below). If you encounter problems while opening the file make sure it's not being used by another application.

All the messages in the “Status” column must be “OK” for each report line item. If error messages appear like on the picture below you have to correct the imported CSV file in order to transfer the report to the FIRE server.

The message in the bottom screen area also informs you about the number of incorrect line entries



System Help

Data Import

Replace CONDIT Data   Mix Data with CONDIT   Cash Package Import

Mix Data with CONDIT (F7)

Status	Item	Description	P...	Su...	Se...	Sending...	Receivn...	Receivn...	Σ	Act. US 01/05	Σ	Act. IF 01/05
									**	0	**	6.996
	30111100								*	0	*	2.859.570
usgaap value must equal ifrs value		Net Sales ICO	402		400	HECU	70	400	24	0		411.608
usgaap value must equal ifrs value		Net Sales ICO	415			HECU	70	400	15	0		1.056.896
usgaap value must equal ifrs value		Net Sales ICO	431			HECU	70	400	58	0		110.883
wrong receiving plant		Net Sales ICO	601			HECU	70	400	1	0		95.007-
usgaap version 100 closed		Net Sales ICO				HECU	70	400	65	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	406	9	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	407	9	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	407	65	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	408	9	0		0
usgaap version 100 closed		Net Sales ICO	603			HECU	70	410	68	0		0
usgaap value must equal ifrs value		Net Sales ICO	611			HECU	70	400	69	0		824
usgaap value must equal ifrs value		Net Sales ICO	612			HECU	70	400	72	0		71
usgaap value must equal ifrs value		Net Sales ICO	615			HECU	70	400	71	0		7
usgaap version 100 closed		Net Sales ICO	402		406	Powertrain ...	70	400	24	0		0
usgaap version 100 closed		Net Sales ICO	415			Powertrain ...	70	400	15	0		0
usgaap version 100 closed		Net Sales ICO	431			Powertrain ...	70	400	58	0		0
wrong receiving plant		Net Sales ICO	601			Powertrain ...	70	400	1	0		0
usgaap version 100 closed		Net Sales ICO				Powertrain ...	70	400	65	0		0
wrong receiving plant		Net Sales ICO				Powertrain ...	70	406	1	0		22.553
wrong receiving plant		Net Sales ICO				Powertrain ...	70	407	1	0		0
usgaap version 100 closed		Net Sales ICO				Powertrain ...	70	407	65	0		0
wrong receiving plant		Net Sales ICO				Powertrain ...	70	408	1	0		0
usgaap version 100 closed		Net Sales ICO	603			Powertrain ...	70	410	68	0		0
usgaap version 100 closed		Net Sales ICO	611			Powertrain ...	70	400	69	0		0

544 errors found   Z\_CONDIT ca

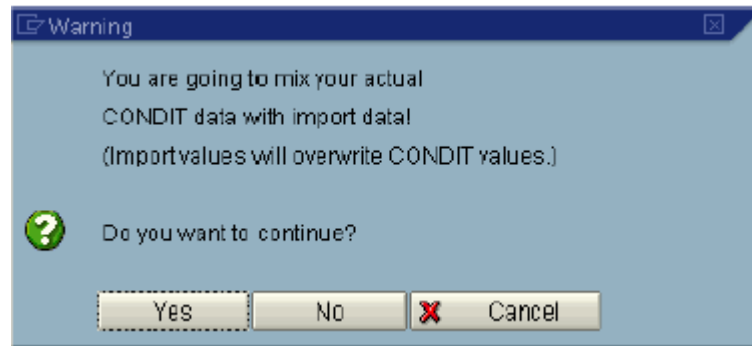
Once all the report line items get status “OK” you can click on the **Mix Data with CONDIT** icon to start the transfer.

**IMPORTANT**

Don’t use the alternative upload method “Replace CONDIT Data”. All old data existing in FIRE would be overwritten with the new data currently entered.

Unlike this, using the “Mix Data with CONDIT” method instead will add the new data to the already existing data in the FIRE system.

To successfully complete the data transfer confirm the following warning by clicking on “Yes”:



## 16 Subprocess – Balance Statement

### 16.1 Step

#### 16.1.1 Transaction ZFBILA00 (Balance Sheet Export)

##### Overview

Using the ZFBILA00 transaction you export a Balance sheet statement from SAP to a MS Excel file.


This transaction creates balance sheets and profit and loss statements for a user-defined reporting period within a fiscal year with absolute and relative comparisons for a comparison period. With this transaction, you can create as many balance sheets and profit and loss statements as required, based on different grouping principles which you define. You determine how the balance sheet is created using the financial statement version which you specify in the "Fin.stat.version" field.

##### NOTE

The transaction ZFBILA00 will be replaced by the transaction ZF24FIRE in the future.

##### Access the transaction by:

<b>SAP Menu Path</b>	
<b>Transaction Code</b>	ZFBILA00

In the following screen enter the values as shown below and click on :

Program Edit Goto System Help

Balance Sheet/P+L

G/L account selection

Chart of accounts	TMGK	to		→
G/L account		to		→
Company code	7000	to	7500	→

Selection using search help

Search help ID

Search string

Complex search help →

Accounting transaction selection

Business area		to		→
Currency type				

FI - Selection ?

FI- Selection

Financial statement version FITM Language EN

Financial statement node to →

CO - Selection ?

CO - Selection

Costelement group Language EN

CO-PA node to →

Cost element to →

Program Edit Goto System Help

**Balance Sheet/P+L**

Further selections

Reporting year 2004

Reporting periods 9 to 9

Comparison year 2004

Comparison periods 8 to 8

Plan version (ledger 00 only)

Accounts with zero balance

Delete flag

Output control

Company code summarization 2

Business area summarization 2

Summary report

Display accnts not referenced J

Comparison type 1

Scaling 0/0

List separation requested

CCODE-Chart of account

Print microfiche line

Additional heading

Parameters for special evaluations

Balance sheet type 1

Alternative account number

Extrapolation of P+L values

Display currency

Key date for translation 30.09.2004

Exch.rate type for translation M

Field Name	Description	User Action and Values	Comments
Chart of accounts	Select a chart of accounts for the balance statement.	Enter the value "TMGK" standing for Gemeinschaftskontenrahmen TM3-Nbg.	
Company code	Organizational unit within financial accounting.	Enter the values from "7000" to "7500" representing TEMIC Mexico, S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
FI - selection	Check this indicator if you want to use a financial statement version.	Check the indicator.	
Financial	Select the financial statement version.	Enter the value "FITM" standing for Group	



statement version		Balance Sheet Structure FIRE (TMGK).	
Reporting year	Select the reporting year for the balance statement.	Enter the number of the current fiscal year.	
Reporting periods	Select the reporting period for the balance statement.	Enter the number of the month being closed.	
Comparison year	Select the comparison year for the balance statement.	Enter the same year as in the field "Reporting year" to compare the actual month numbers to the previous month.	
Comparison periods	Select the comparison month for the balance statement.	Enter the number of the previous month to the month stated in the field Reporting periods.	
Company code summarization	Select the way of displaying different company codes in the report.	Enter the value "2". The values in the balance sheet will be displayed condensed for the company codes 7000 and 7500.	
Business area summarization	Select the way of displaying different business areas in the report.	Enter the value "2". The accounts in the report will be displayed per business area.	
Display accnts not referenced	Select the way of displaying not referenced accounts in the report.	Enter the value "J". Not referenced accoutns will be omitted in the report.	
Comparison type	Select the way of calculating the relative comparison between the reporting and comparison periods.	Enter the value "1". The relative difference will be calculated according to the following formula: Rel. diff. = (Reporting period balance – comparison period balance) * 100/comparison period balance.	
Scaling	Control the output format of displayed amount using this parameter.	Enter the value "0/0". Amounts will be displayed in currency units without any decimal place.	
Balance sheet type	Select the type of balance sheet type.	Enter the value "1". A Standard Financial Statement type will be used.	
Key date for translation	Select the date for currency translation.	Enter the number of the last day of the month being closed.	
Exchange rate type for translation	Select the exchange rate type for currency translation.	Enter the value "M" standing for Standard translation at average rate.	

Save the generated balance sheet to a MS Excel file (Menu: System → List → Save → Local file).

File Edit Goto System Help

Balance Sheet

Mandant: 111  
MÖRNBERG

Company code: \*\*\*\*

Structure: FIRE (TR6K)

Time: 18:13:25 Date: 21.01.2005  
ZFBIL400/INTERN Page: 1

Amounts in MXN

C	Comp	Bus.	Texts		Comparison period	Absolute	Rel	Sum
F	code	area			(08.2004-08.2004)	difference	diff	lev.
	7000	0001	AD406	1 use - group ac	85,200.00	85,200.00	0.00	
	7000	0002	AD406	1 use - group ac	7,495.56	7,495.56	0.00	
	7000	0003	AD406	1 use - group ac	230,702.44	115,287.65	115,414.79	100.1
	7000	0099	AD406	1 use - group ac	5,678,488.60	5,671,182.60	7,226.00	0.1
	7000	0001	AD406	Software for internal use /carried o	85,200.00-	85,200.00-	0.00	
	7000	0002	AD4062	Software for internal use /carried o	7,495.56-	7,495.56-	0.00	
	7000	0003	AD4062	Software for internal use /carried o	230,702.44-	115,287.65-	115,414.79-	100.1-
	7000	0099	AD4062	Software for internal use /carried o	5,678,488.60-	5,671,182.60-	7,226.00-	0.1-
	7000	0001	AD4069	Software for internal use /begin bal	85,200.00	85,200.00	0.00	
	7000	0002	AD4069	Software for internal use /begin bal	7,495.56	7,495.56	0.00	
	7000	0099	AD4069	Software for internal use /begin bal	5,231,952.73	5,231,952.73	0.00	
				+100,-,-,- Opening balance - orig cost	5,324,648.29	5,324,648.29	0.00	*4*
	7000	0003	AD4061	Software for internal use /acquisiti	230,702.44	115,287.65	115,414.79	100.1
	7000	0099	AD4061	Software for internal use /acquisiti	446,455.07	439,229.07	7,226.00	1.6
				+110,-,-,- Acquisitions	677,158.31	554,517.52	122,640.79	22.1 *4*
	7000	0001	AD456	V.R.Software for internal use- group ac	25,600.00-	23,825.00-	1,775.00-	7.5-
	7000	0002	AD456	V.R.Software for internal use- group ac	2,341.56-	2,185.56-	156.00-	7.1-
	7000	0003	AD456	V.R.Software for internal use- group ac	9,613.44-	2,401.65-	7,211.79-	300.3-
	7000	0099	AD456	V.R.Software for internal use- group ac	2,650,923.60-	2,529,570.60-	129,353.00-	5.1-
	7000	0001	AD4562	V.R.Software for internal use/carried o	25,600.00	23,825.00	1,775.00	7.5
	7000	0002	AD4562	V.R.Software for internal use/carried o	2,341.56	2,185.56	156.00	7.1
	7000	0003	AD4562	V.R.Software for internal use/carried o	9,613.44	2,401.65	7,211.79	300.3

## 16.2 Step

### 16.2.1 Transaction CONDIR FIRE (Balance Sheet Transport to FIRE)

#### Overview

In the CONDIR transaction you will upload a prepared Balance sheet report to the BCS (Business Consolidation System), a component of the FIRE (Consolidation Finance Reporting) system.

#### a) Creating the upload file

Use the Balance sheet report that you exported using the transaction ZFBILA00 in the [chapter 16.1.1](#) to create an upload file.

As an example see the following file

<R:\Groups\Finance\Reporting\2004\2004-09\Actual Statements\Bs actual 09 2004 final.xls>.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Cons Ur	Year	Period	Item	SI	Partner	Outlet	SeP	rec. PM	Rec. Pla	Actual	Notas
2	641	2004	9	10310400	No Subir		400	70			2,008	NO SUBIR
3	641	2004	9	10320100	No Subir		400	70			57,056	NO SUBIR
4	641	2004	9	10320200	No Subir		400	70			135,690	NO SUBIR
5	641	2004	9	10320300	No Subir		400	70			11,434	NO SUBIR
6	641	2004	9	10320400	No Subir		400	70			73,004	NO SUBIR
7	641	2004	9	10410110	100		400	70			116,573	
8	641	2004	9	10410200	100		400	70			26,037	
9	641	2004	9	10410310	100		400	70			18,128	
10	641	2004	9	10410400			400	70			-181	
11	641	2004	9	10421110			400	70			-	
12	641	2004	9	10421210		402	400	70	400	24	44,018	
13	641	2004	9	10421210		415	400	70	400	15	146,612	
14	641	2004	9	10421210		431	400	70	400	58	21,718	
15	641	2004	9	10421210		601	400	70	408	9	-5,450	
16	641	2004	9	10421210		612	400	70	400	72	-	
17	641	2004	9	10421220			400	70			-	
18	641	2004	9	10431000			400	70			-	
19	641	2004	9	10432100	110		400	70			12,124	
20	641	2004	9	10432100	120		400	70			11,170	
21	641	2004	9	10435050			400	70			90	
22	641	2004	9	10435100			400	70			2,434	
23	641	2004	9	10435200			400	70			3,733	
24	641	2004	9	10435500			400	70			115	
25	641	2004	9	10435550	110		400	70			346	
26	641	2004	9	10441200			400	70			22,526	
27	641	2004	9	20111000	No Subir		400	70			149,165	NO SUBIR
28	641	2004	9	20121000	No Subir		400	70			-	NO SUBIR
29	641	2004	9	20131000	No Subir		400	70			60,682	NO SUBIR
30	641	2004	9	20132000		999	400	70	999	9	64,490	
31	641	2004	9	20412000			400	70			-	

**Note:** Green marked cells are not to be uploaded.

Follow the instructions from the worksheet “Notas” to obtain the format as on the worksheet “Upload file” (see the picture above).

The worksheet “zfbilla00 ss” contains the balance sheet report prepared in the previous chapter. For FIRE system, the account numbers of type “10310400 ' Software” are relevant, not the G/L type account numbers like “A0406”.

For a detailed explanation of the FIRE P&L structure see the Financial Reporting Manual at [R:\Groups\Finance\Reporting\FiRe\FRM\\_complete.pdf](R:\Groups\Finance\Reporting\FiRe\FRM_complete.pdf).

The worksheet “Base subtotal” contains a pivot table, which displays the values from the balance sheet report according to different business areas. In the “BS” worksheet, values from the common business area “99” are apportioned among other product-related business area. Similarly as in case of P&L the distribution is calculated on the basis of percentage share of each business area on the company total sales. To obtain the sales percentages you can use the transaction ZHY0 described in chapter [15.2.1., part a\)](#).

The ICO Receivables and Payables balances have to be reported in detail, divided according to different partner units. This is prepared on the worksheet “ICO Detalle-I”.

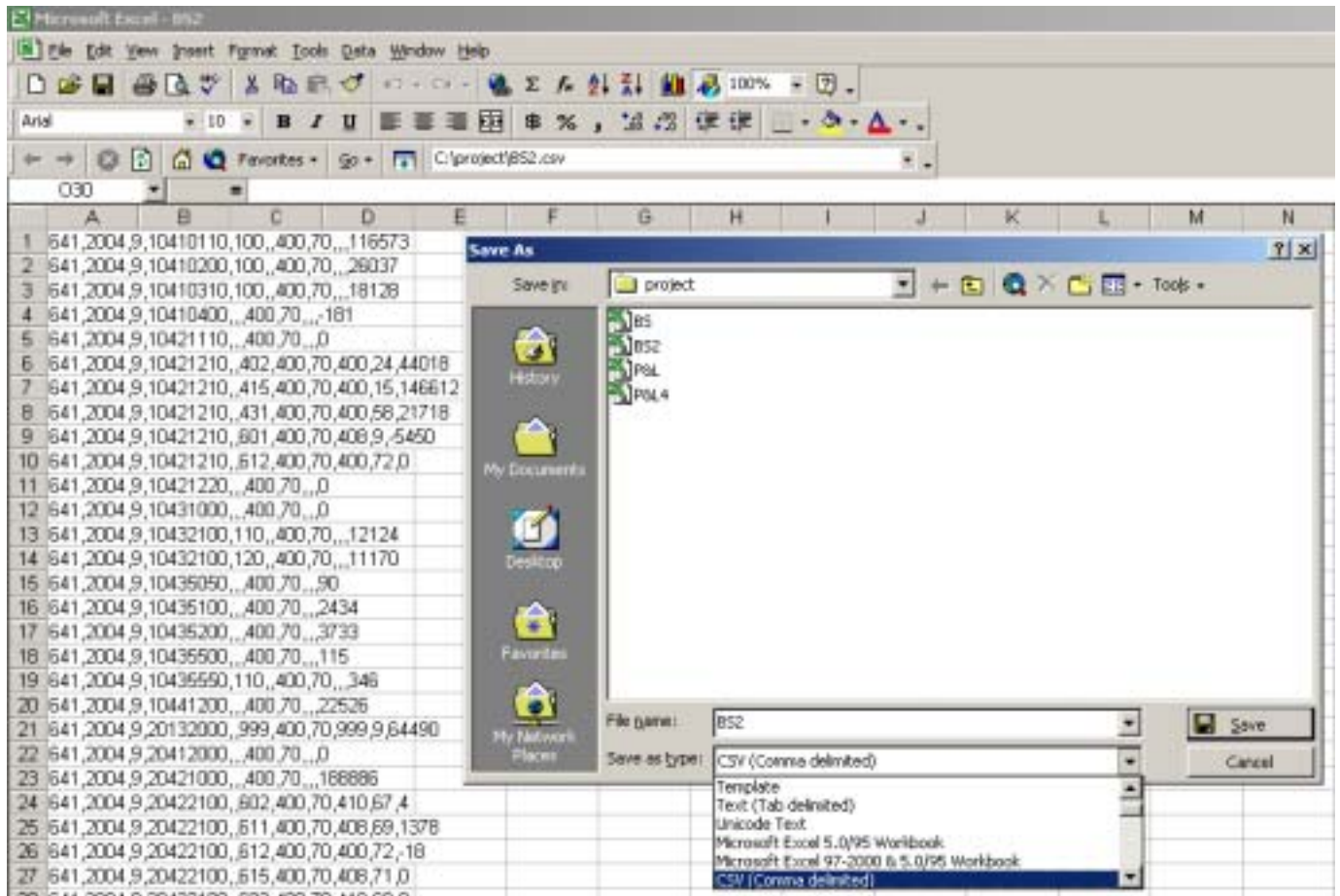
The figures in the “Actual” column are actual P&L values according to the IFRS accounting standards. As for beginning of the year 2005, the US GAAP accounting standard is no more used for reporting. The IFRS accounting standard is used instead.

Save the “Upload file” worksheet as a single MS Excel file. A file containing data to be uploaded must be stored in CSV format. Such a file is created by entering the data in Excel and selecting the file type CSV when saving the file.

### **IMPORTANT**

For an accurate data upload, it is very important that all information in the Excel columns is entered in the correct sequence. Make sure the structure of the uploaded file is exactly as described in the FIRE User Manual. See [chapter 15.2.1., part b\) Uploading the upload file](#) on how to access the manual.

The uploaded file must be saved in a MS Excel CSV format with a semicolon as a delimiter. The final version of the file should look like on the picture below:

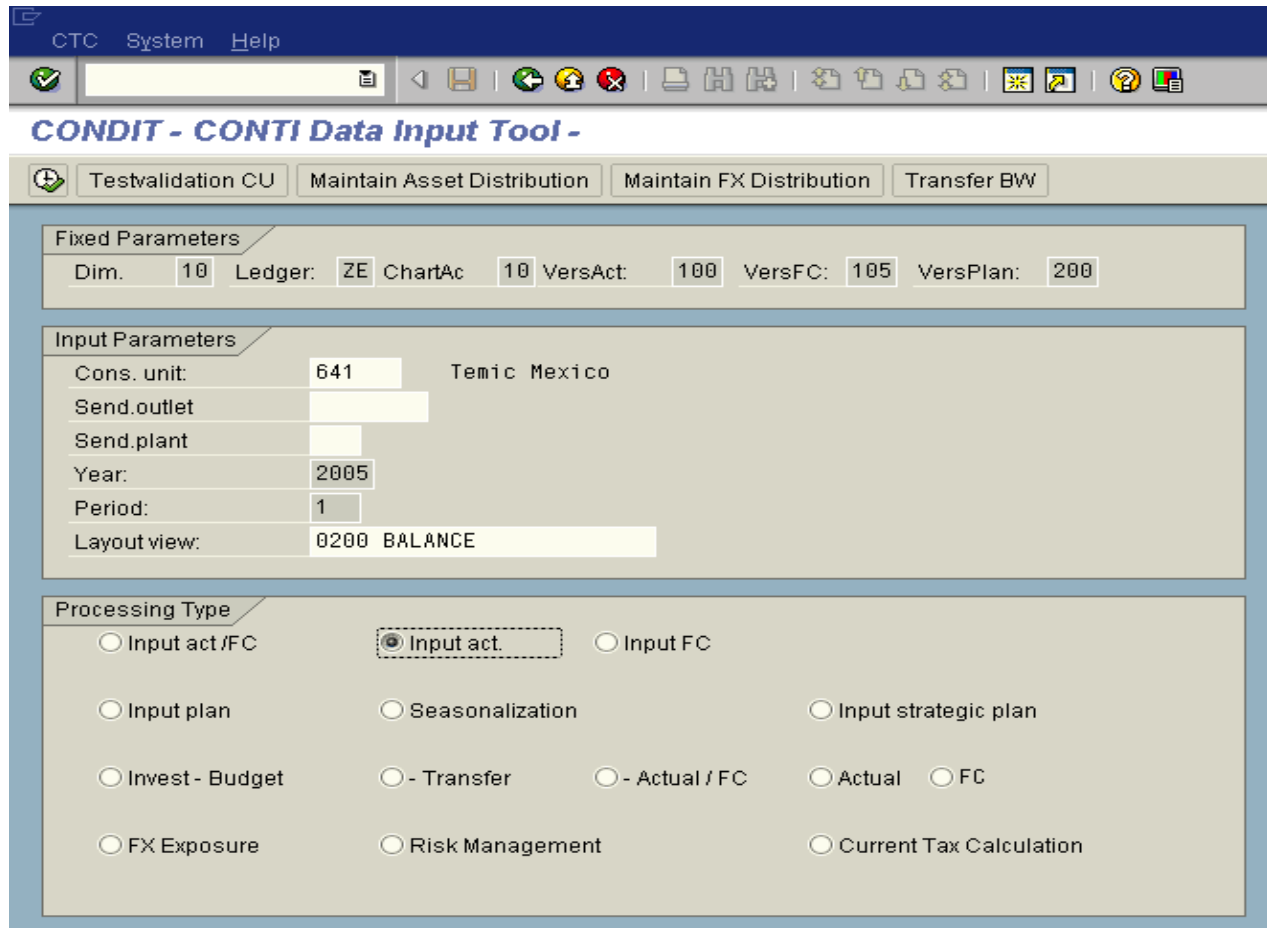


**b) Upload the upload file**

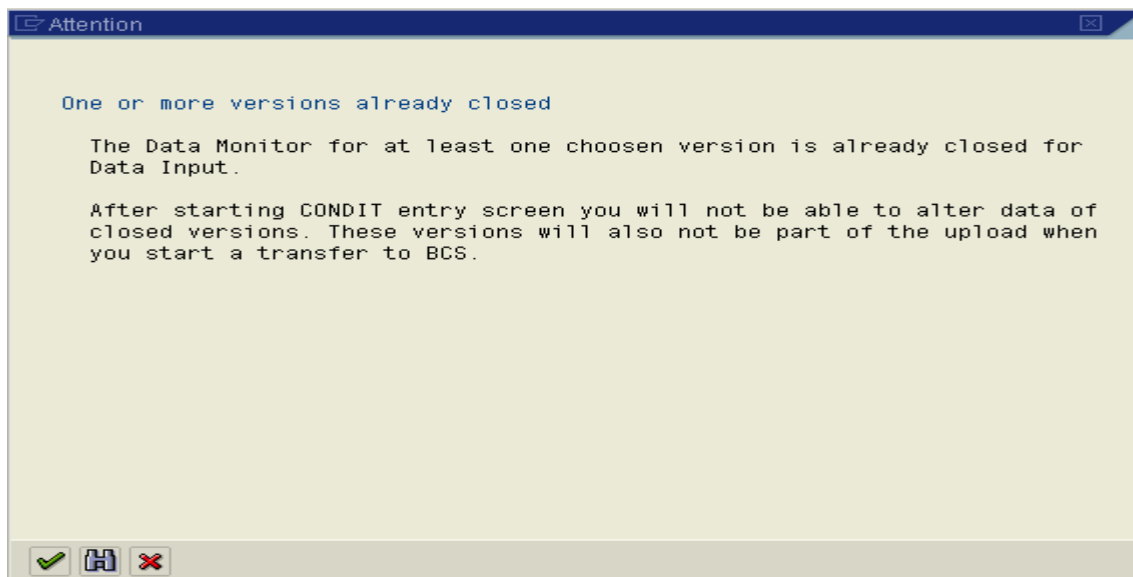
Use the CONDIR Import Tool to upload the data to the FIRE system.

Log in to the FIRE system and launch the CONDIR transaction as described in chapter [15.2.1.part b](#)).


In the CONDIR transaction screen select the Layout view: “0200 Balance” as on the picture below and click on

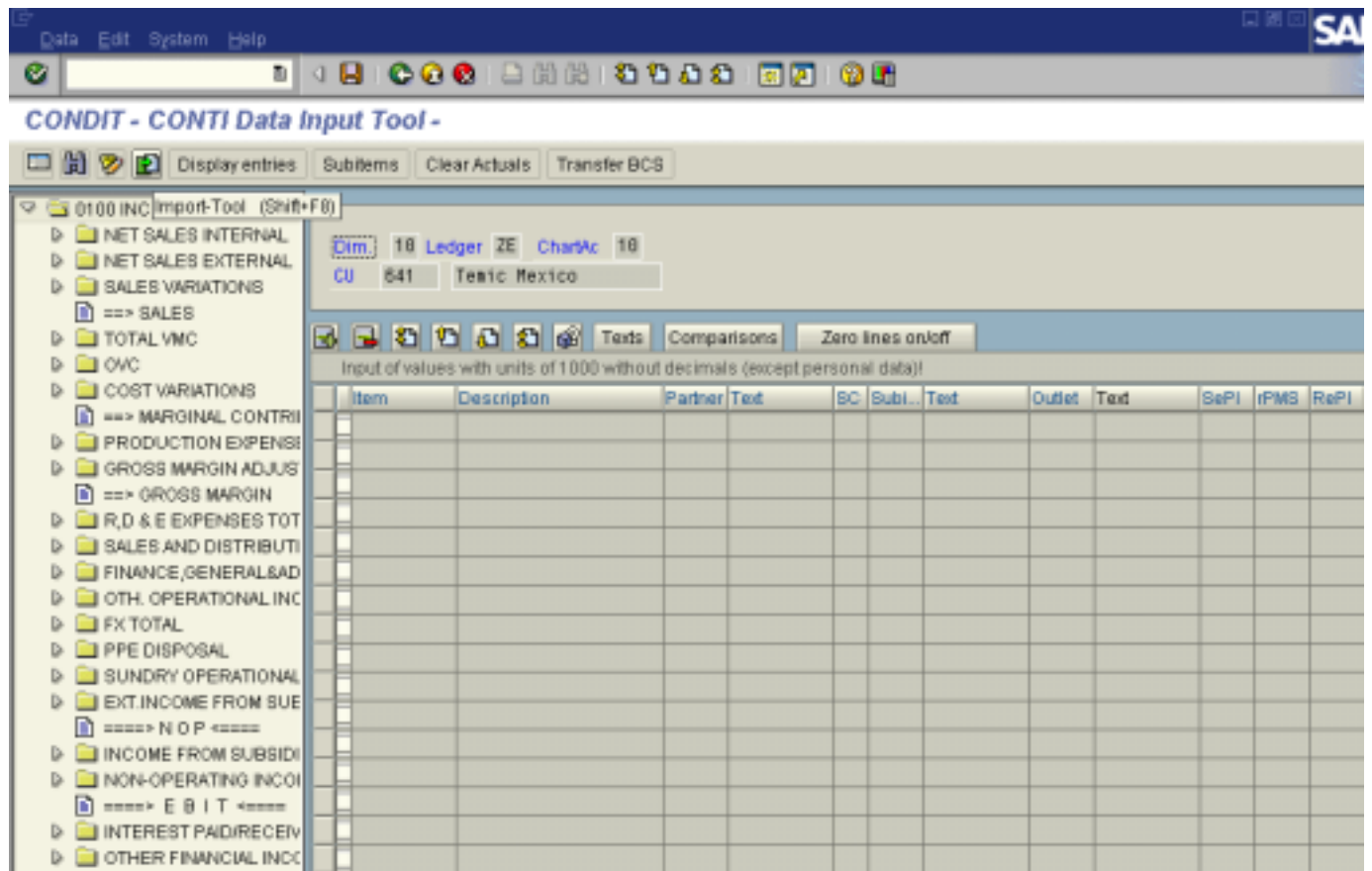



The following window shouldn't appear. If it does you have to contact the concern controlling headquarters to unlock the period for data entries.

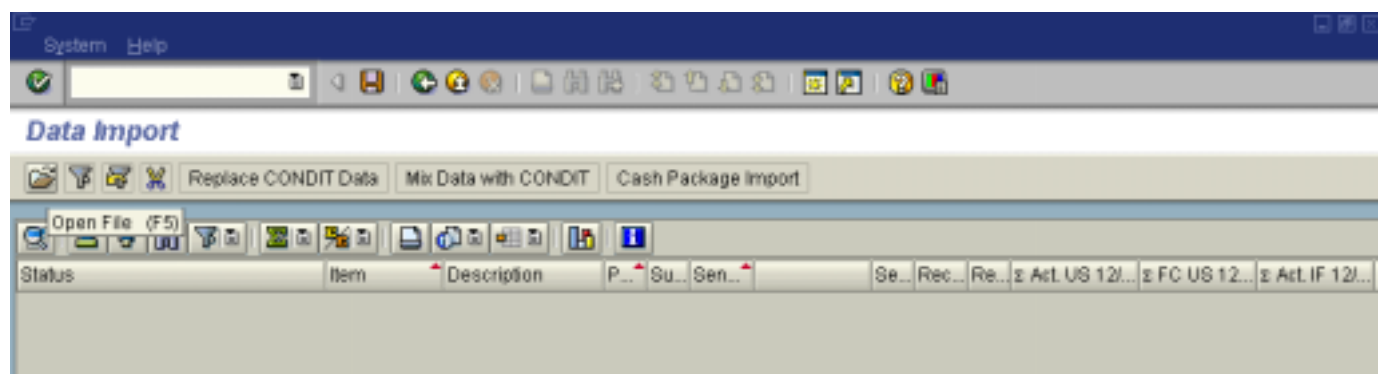


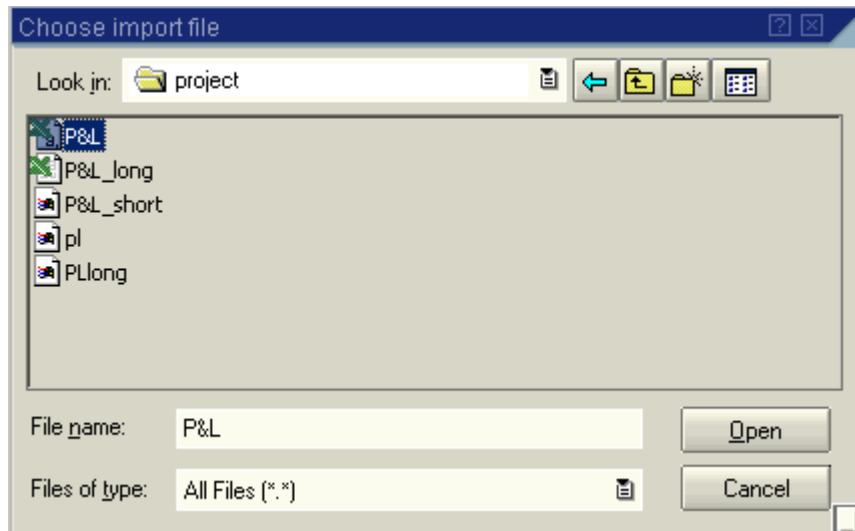



Use the Import Tool for automatic data upload. In the following screen click on the  icon:



In the Data Import screen click on the  icon to open the prepared file:

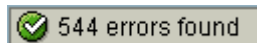




After choosing the file and clicking on  the data from the file appears in the Data Import window (see the picture below). If you encounter problems while opening the file make sure it's not being used by another application.

All the messages in the "Status" column must be "OK" for each report line item. If error messages appear like on the picture below you have to correct the imported CSV file in order to transfer the report to the FIRE server.

The message in the bottom screen area also informs you about the number of incorrect line entries:





System Help

**Data Import**

Replace CONDIT Data    Mix Data with CONDIT    Cash Package Import

Mix Data with CONDIT (F7)

Status	Item	Description	P...	Su...	Se...	Sending...	Receivn...	Receivn...	Σ	Act. US 01/05	Σ	Act. IF 01/05
									**	0	**	6.996
	30111100								*	0	*	2.859.570
usgaap value must equal ifrs value		Net Sales ICO	402		400	HECU	70	400	24	0		411.608
usgaap value must equal ifrs value		Net Sales ICO	415			HECU	70	400	15	0		1.056.896
usgaap value must equal ifrs value		Net Sales ICO	431			HECU	70	400	58	0		110.883
wrong receiving plant		Net Sales ICO	601			HECU	70	400	1	0		95.007-
usgaap version 100 closed		Net Sales ICO				HECU	70	400	65	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	406	9	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	407	9	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	407	65	0		0
usgaap version 100 closed		Net Sales ICO				HECU	70	408	9	0		0
usgaap version 100 closed		Net Sales ICO	603			HECU	70	410	68	0		0
usgaap value must equal ifrs value		Net Sales ICO	611			HECU	70	400	69	0		824
usgaap value must equal ifrs value		Net Sales ICO	612			HECU	70	400	72	0		71
usgaap value must equal ifrs value		Net Sales ICO	615			HECU	70	400	71	0		7
usgaap version 100 closed		Net Sales ICO	402		406	Powertrain ...	70	400	24	0		0
usgaap version 100 closed		Net Sales ICO	415			Powertrain ...	70	400	15	0		0
usgaap version 100 closed		Net Sales ICO	431			Powertrain ...	70	400	58	0		0
wrong receiving plant		Net Sales ICO	601			Powertrain ...	70	400	1	0		0
usgaap version 100 closed		Net Sales ICO				Powertrain ...	70	400	65	0		0
wrong receiving plant		Net Sales ICO				Powertrain ...	70	406	1	0		22.553
wrong receiving plant		Net Sales ICO				Powertrain ...	70	407	1	0		0
usgaap version 100 closed		Net Sales ICO				Powertrain ...	70	407	65	0		0
wrong receiving plant		Net Sales ICO				Powertrain ...	70	408	1	0		0
usgaap version 100 closed		Net Sales ICO	603			Powertrain ...	70	410	68	0		0
usgaap version 100 closed		Net Sales ICO	611			Powertrain ...	70	400	69	0		0

544 errors found    Z\_CONDIT ca

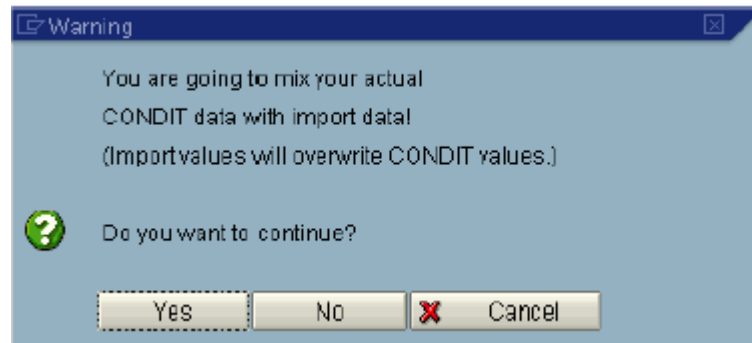
Once all the report line items get status “OK” you can click on the **Mix Data with CONDIT** icon to start the transfer.

**IMPORTANT**

Don’t use the alternative upload method “Replace CONDIT Data”. All old data existing in FIRE would be overwritten with the new data currently entered.

Unlike this, using the “Mix Data with CONDIT” method instead will add the new data to the already existing data in the FIRE system.

To successfully complete the data transfer confirm the following warning by clicking on “Yes”:



# 17 Subprocess – P&L Forecast

## 17.1 Step

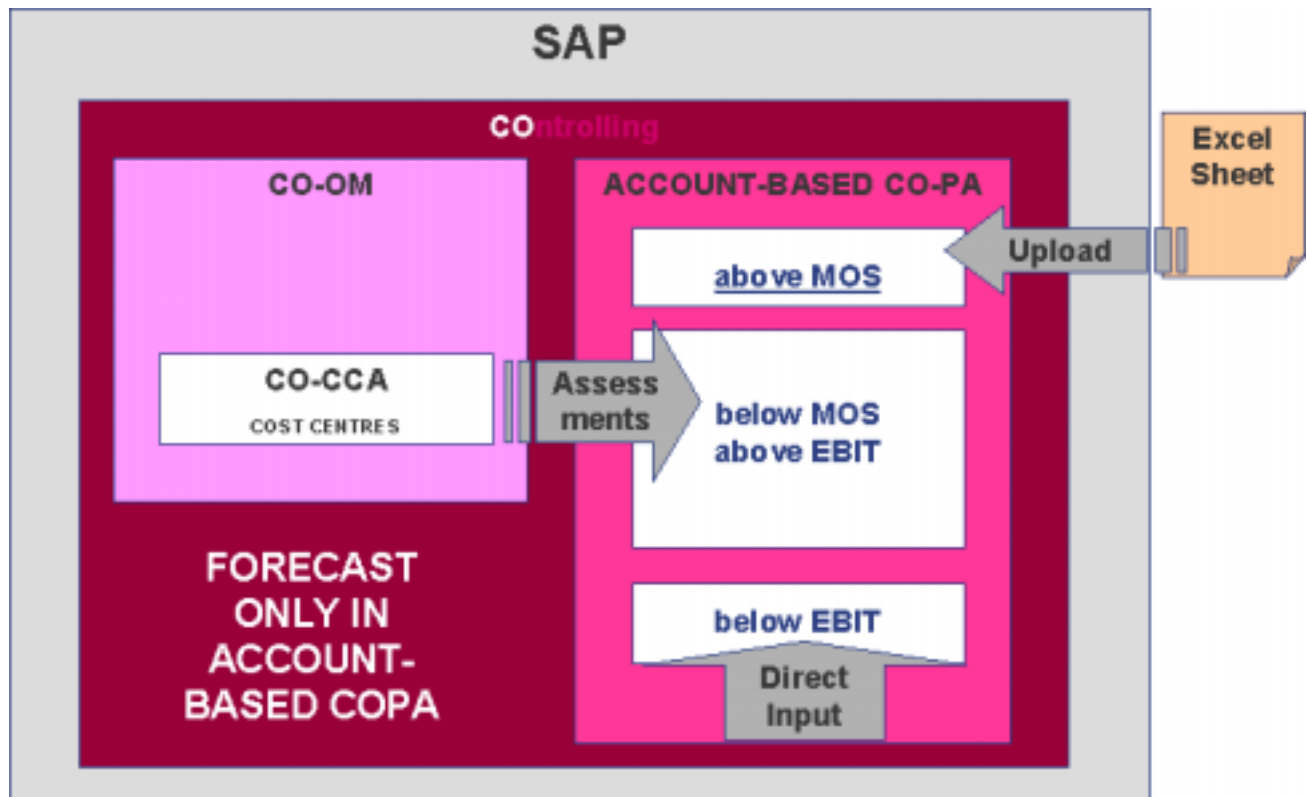
### 17.1.1 Transaction ZC285150 (P&L Forecast Calculation)

#### Overview

In this chapter, a basic overview of the P&L Forecast calculation on the example of the ABS segment is given. In SAP, three different types of values are used: Budget, Forecast and Actual values. Forecast P&L updates the Budget (plan) P&L which was drawn up in the previous fiscal year with more up-to-date numbers. Forecasting principles in CO-PA and methods are similar as for planning with the distinction that Forecast P&L is based on a call-off list containing amount of future sales already confirmed by customers which is updated every month. Every month, forecast values for previous month are replaced by actual sales values and forecast values for remaining periods are recalculated making the yearly P&L estimate more accurate.

See an example of Forecast for April 2004 (segment ABS) at <R:\Groups\Finance\Reporting\2004\2004-04\FCST 4+8\FC P&L ABS 4+8.xls>. Files for other segments look similarly and you can find them in the same folder.

Concept	FC		Budget		FC		Budget		FC		Budget			
	Apr 04'	%	Apr 04'	%	May 04'	%	May 04'	%	Jun 04'	%	Jun 04'	%		
<b>Total Qty</b>	347,839	100.0%	274,862	100.0%	269,318	100.0%	273,286	100.0%	336,280	100.0%	277,394	100.0%	352,437	100.0%
<b>Qty External</b>		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
<b>Qty ICD</b>	347,839	100.0%	274,862	100.0%	269,318	100.0%	273,286	100.0%	336,280	100.0%	277,394	100.0%	352,437	100.0%
<b>Sales</b>	962,675	100.0%	129,506	100.0%	127,432	100.0%	127,812	100.0%	859,162	100.0%	136,538	100.0%	459,269	100.0%
<b>Net Sales</b>	962,675	100.0%	129,506	100.0%	127,432	100.0%	127,812	100.0%	859,162	100.0%	136,538	100.0%	459,269	100.0%
Net Sales Internal		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
Net Sales ICD	962,675	100.0%	129,506	100.0%	127,432	100.0%	127,812	100.0%	859,162	100.0%	136,538	100.0%	459,269	100.0%
Net Sales External		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
<b>Variable Costs o.St</b>	-131,779	-81.0%	-186,795	-82.3%	-189,424	-79.6%	-185,980	-82.3%	-124,634	-78.3%	-187,634	-82.5%	-366,829	-79.7%
<b>Variable Cost ICD</b>	-131,789	-80.0%	-186,459	-82.1%	-189,808	-79.4%	-184,845	-82.0%	-124,245	-78.1%	-187,292	-82.2%	-364,721	-79.4%
a) Raw Material	-113,911	-78.0%	-80,088	-73.7%	-94,685	-68.9%	-91,996	-71.6%	-88,481	-68.1%	-93,844	-71.9%	-107,627	-69.0%
b) Freight	-1,615	-1.0%	-1,310	-1.0%	-1,341	-1.0%	-1,310	-1.0%	-1,536	-1.0%	-1,344	-1.0%	-4,492	-1.0%
c) Tooling	-3,808	-2.4%	-2,994	-2.3%	-3,270	-2.4%	-2,875	-2.3%	-3,535	-2.2%	-3,050	-2.3%	-10,703	-2.3%
d) Other OH Cost	-16,665	-7.3%	-9,060	-7.0%	-9,812	-7.7%	-9,853	-7.7%	-19,722	-6.7%	-9,653	-6.9%	-32,489	-7.1%
<b>Variable Manufacturing Costs</b>	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
a) Raw Material		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
b) Freight		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
c) Tooling		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
d) Other OH Cost		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
<b>DVC</b>	-381	-0.2%	-336	-0.3%	-337	-0.2%	-335	-0.3%	-389	-0.2%	-342	-0.3%	-1,187	-0.2%
DVC Call Interest		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
DVC Inventory Valuations 2004		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
DVC Freight	-381	-0.2%	-336	-0.3%	-337	-0.2%	-335	-0.3%	-389	-0.2%	-342	-0.3%	-1,187	-0.2%
<b>MC over standard</b>	30,905	19.0%	22,711	17.7%	29,808	20.4%	22,632	17.7%	34,529	21.7%	22,984	17.5%	32,441	20.2%
<b>Cost Variations</b>	-6,326	-3.9%	514	0.4%	-5,503	-4.3%	-398	-0.2%	-6,265	-3.9%	-89	0.0%	-18,494	-4.0%
<b>Var. Material Price</b>	-1,734	-1.1%	419	0.3%	-1,441	-1.0%	417	0.3%	-1,651	-1.0%	427	0.3%	-4,825	-1.1%
Material Price	1,034	0.7%	419	0.3%	943	0.7%	417	0.3%	1,888	0.7%	427	0.3%	3,857	0.7%
Material Price FX	-2,808	-1.8%		0.0%	-2,383	-1.7%		0.0%	-2,731	-1.7%		0.0%	-7,682	-1.7%
<b>Var. in Manufacturing</b>	-4,593	-2.9%	95	0.1%	-4,462	-3.2%	-724	-0.6%	-4,614	-2.9%	-442	-0.3%	-13,669	-3.0%
Var. to Mfg Other	-4,593	-2.9%	95	0.1%	-4,462	-3.2%	-724	-0.6%	-4,614	-2.9%	-442	-0.3%	-13,669	-3.0%
Material Other		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%
Cost Center	-3,500	-2.2%	1,016	0.8%	-3,500	-2.5%	181	0.1%	-3,500	-2.2%	486	0.4%	-18,500	-2.3%



The quantity and sales figures in the above mentioned file are taken over from a sales call-off list:

<R:\Groups\Finance\Reporting\2004\2004-04\FCST 4+8\CALL OFF.xls!Detalle>

The quantity and sales data from the “Detalle” (on the picture below marked blue) worksheet are summarized in a pivot table in the worksheet “Final”. Respective costs are also added in this worksheet (marked red). To obtain the total costs (P&L line items above MC over standard - marginal contribution over standard) you use the transaction ZC285150 (Calculation/EXCEL Download) to get the unit costs for each material number and multiply it by its respective production quantity forecast.

Microsoft Excel - CALL OFF

File Edit View Insert Format Tools Data Window Help

85%

Arto

\\cmfs001\groups\Groups\Finance\Reporting\2004\2004-04\PCST

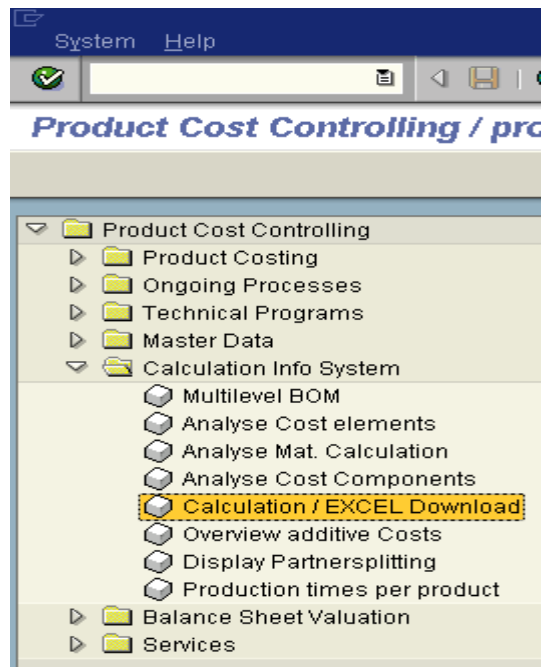
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
					Marzo	Abril						Mayo				
1	ZP_TM99_REQU	FAM														
2	Item	FAM	p	Description	13	14	15	16	17	18	total abril	19	20	21	22	
3	00001759C0	ER25	E	ASK*ER25 VW T5 ESP	0	52					52					
4	00001759D0	ER25	E	ASK*ER25 VW T5 ESP	0			8	288	864	1160	288			288	576
5	00002316E0	ER25	U	ASK*ER25 CHRYSLER CS	0		221	1640	1886	2159	5906	1368	1360	1360	1120	
6	00002478B0	ER25	U	ASK*ER25 CHRYSLER WK B	0				50		50				400	
7	00002478C0	ER25	U	ASK*ER25 CHRYSLER WK	0						0					
8	00002606D1	ER25	E	ASK*ER25 JAGUAR X100	0		288				288		288		288	
9	00002606D2	ER25	E	ASK*ER25 JAGUAR X100	0						0					
10	00003026D3	ER25	A	ASK*ER25 NISSAN ESP	0		3		768		771					
11	00003044D2	ER25	A	ASK*ER25 NISSAN VVW	0						0	768	768	768	768	
12	00003021E2	ER25	U	ASK*ER25 NISSAN ABS	0	1401	2440	2580	1940	1773	10214	2307	1712	1384	1306	
13	00003852E2	ER25	U	ASK*ER25 NISSAN ABS	212	1220	1100	1285	1000	800	5687	960	960	607	680	
14	00004098D1	ER25	E	ASK*ER25 DC ALLRAD B	0		53				53					
15	00004098D3	ER25	E	ASK*ER25 DC ALLRAD B	5			374	150		529	350		150	411	
16	00004098D3	ER25	E	ASK*ER25 DC ALLR PML	5					288	283					
17	00004498C0	ER25	E	ASK*ER25 VW T5 4X4	58						58					
18	00004498D0	ER25	E	ASK*ER25 VW T5 4X4	0			8			8				288	
19	00004608C0	ER25	U	ASK*ER25 NISSAN ZVW	5,037						5037					
20	00004608D1	ER25	U	ASK*ER25 NISSAN ZVW	0		100	2352	475	1680	4607	1568	1568	1445	1590	
21	00004608C1	ER25	U	ASK*ER25 NISSAN ABS	0			356	1000	475	1831	361	493	304	588	
22	00006682E1	ER25	U	ASK*ER25 MAZDA K14	0			1145			1145	1625				
23	00006684E1	ER25	U	ASK*ER25 MAZDA J14	0			1169			1169	1250				
24	00007499C1	ER25	U	ASK*ER25 CHRYSLER LX	0	4703	6636	1561	3783	5435	22118	5491	4837	8746	43	
25	00007554D0	ER25	E	ASK*ER25 DC HECK BAS	0		1			1	2	360	216	36	180	
26	00007555D0	ER25	E	ASK*ER25 DC HECK ART	0		1			1	2	1800		180	144	
27	00007555D1	ER25	E	ASK*ER25 DC HECK ART	0						0	1	150			
28	00007556D0	ER25	E	ASK*ER25 DC ALLR BA	0						0					
29	00007557D0	ER25	E	ASK*ER25 DC ALLR PM	0						0					
30	00007771E0	ER25	A	ASK*ER25 SSANGYONG	48			3000	1536		4584		1536	1536	5120	
31	00007773D0	ER25	A	ASK*ER25 SSANGYONG	0			264			264					
32	00007776E0	ER25	A	ASK*ER25 SSANGYONG	367						367					
33	00007778D0	ER25	A	ABS*ER25 SSANGYONG E	90						90					
34	00007778D1	ER25	A	ABS*ER25 SSANGYONG E	0	3650			5000	3000	11650					
35	00007967A2	ER25	U	ASK*ER25 TOYOTA 802	0			306			306					
36	00008052D0	ER25	A	ASK*ER25 NISSAN ESP	0		1142				1142					
37	00008052D1	ER25	A	ASK*ER25 NISSAN ESP	0	1536	3	1280		1280	4099				1280	


22																
23		Depto														
24	Depto	Pzas Call off	TOTAL SALES	Material costs	Tooling costs	Income freight costs	Customs	Scrap/Excess Consump	Production Labor var.	Production Machine var.	Outgoing freight	Handling Stock/Sand				
25	abril	347,839	162,875	- 112,772	- 3,000	- 972	- 845	- 1,139	- 5,392	- 6,563	- 240	- 141				
26	Agosto	269,318	136,267	- 88,609	- 1,881	- 762	- 505	- 867	- 4,391	- 5,130	- 194	- 109				
27	Diciembre	199,745	83,551	- 54,471	- 1,405	- 468	- 310	- 539	- 2,243	- 2,200	- 160	- 65				
28	Julio	321,023	160,760	- 106,214	- 2,475	- 914	- 606	- 1,033	- 4,999	- 5,636	- 245	- 130				
29	Junio	335,280	159,162	- 107,383	- 2,715	- 924	- 612	- 1,069	- 5,061	- 5,661	- 257	- 132				
30	Mayo	291,151	137,432	- 93,716	- 2,450	- 807	- 534	- 949	- 4,507	- 5,305	- 220	- 116				
31	Noviembre	214,144	111,104	- 75,869	- 1,814	- 652	- 432	- 750	- 3,017	- 2,860	- 195	- 90				
32	Octubre	234,463	117,159	- 80,145	- 2,040	- 689	- 457	- 786	- 3,140	- 3,005	- 208	- 95				
33	Septiembre	328,846	170,976	- 111,143	- 2,467	- 956	- 634	- 1,097	- 5,232	- 6,039	- 264	- 136				
34	Grand Total	2,491,889	1,238,196,843	- 830,326,574	- 20,435,251	- 7,146,144	- 4,733,059	- 6,228,812	- 37,881,582	- 42,677,119	- 1,883,163	- 1,014,541				

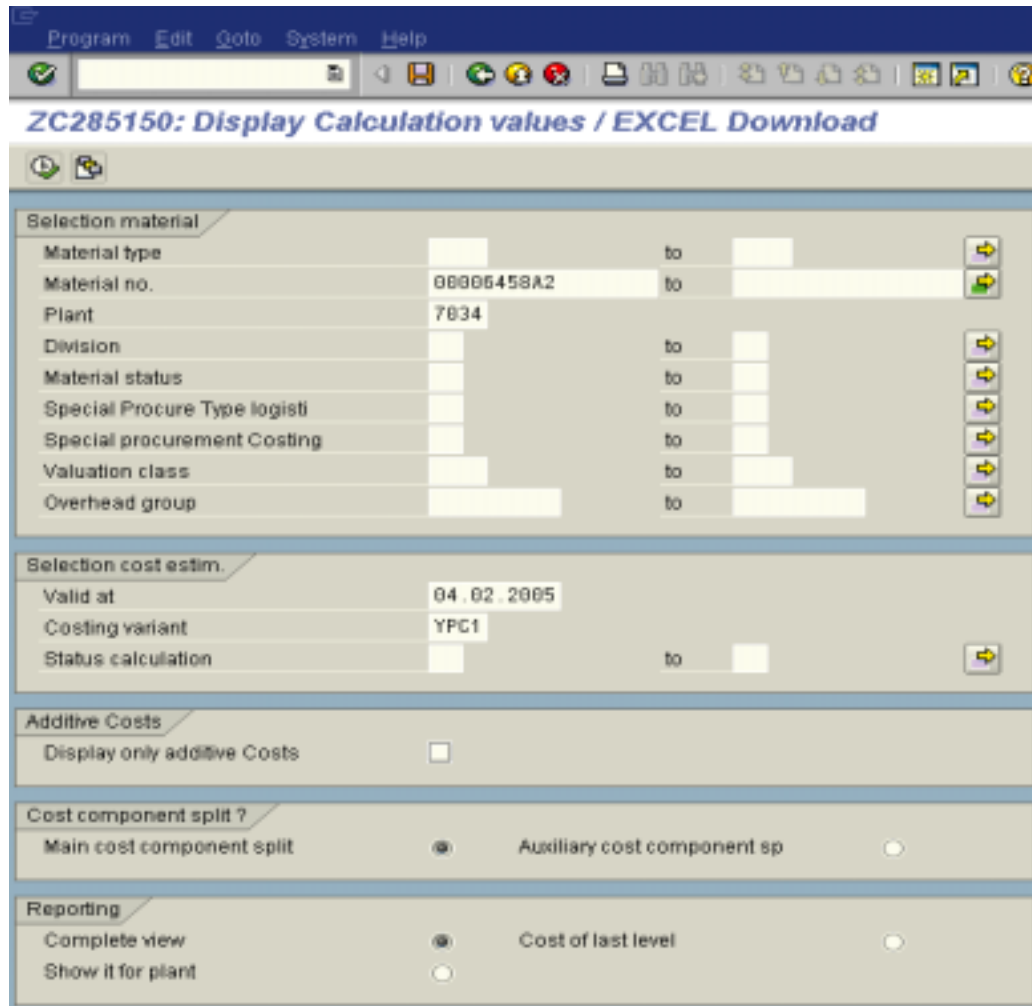
Access the transaction by:

<b>SAP Menu Path</b>	Accounting/ Controlling/ Product Cost Controlling/ Product Cost Planning/ Information System/ TEMIC Reports for Product Cost Planning/ TCE Application Menu: Product Cost Controlling/ ZCOPC - TCE: Product Cost Controlling
<b>Transaction Code</b>	ZCOPC

Start the application “Product Cost Controlling” by putting in the transaction code “ZCOPC” into the SAP command field. Call the transaction “Calculation/EXCEL Download” in the “Calculation Info System” folder as shown below:




In the transaction screen enter the values as shown below and click .

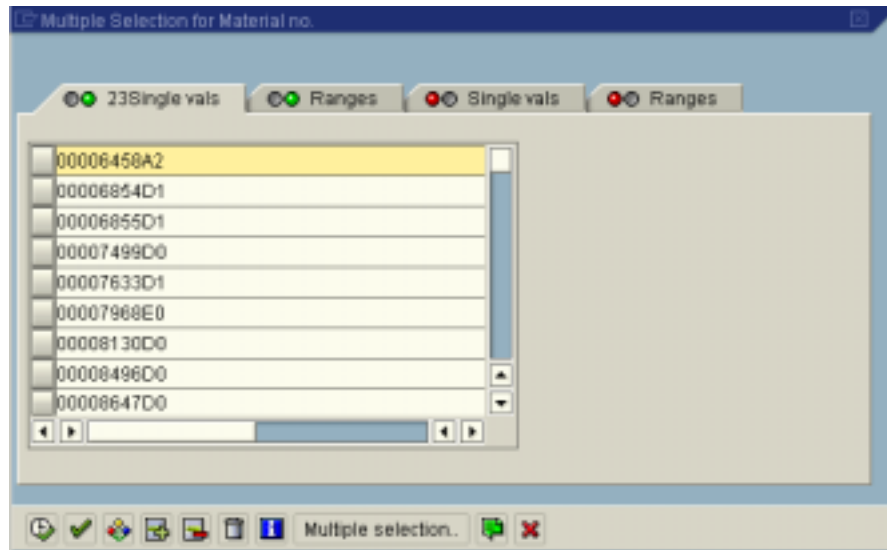


The screenshot shows a SAP transaction window titled "ZC285150: Display Calculation values / EXCEL Download". The window has a menu bar (Program, Edit, Goto, System, Help) and a toolbar. The main content is organized into several sections:

- Selection material:** Fields for Material type, Material no. (00006458A2), Plant (7034), Division, Material status, Special Procure Type logisti, Special procurement Costing, Valuation class, and Overhead group. Each field has a "to" field and a right-pointing arrow icon.
- Selection cost estim.:** Fields for Valid at (04.02.2005), Costing variant (YPC1), and Status calculation.
- Additive Costs:** A checkbox for "Display only additive Costs" which is currently unchecked.
- Cost component split ?:** Radio buttons for "Main cost component split" (selected) and "Auxiliary cost component sp".
- Reporting:** Radio buttons for "Complete view" (selected) and "Cost of last level", and a checkbox for "Show it for plant" which is unchecked.

Field Name	Description	User Action and Values	Comments
Material no.	Number of the material for which a cost estimate should be generated.	Enter all material numbers from the "call off" list.	Click on the  icon to enter multiple material numbers. See picture below.
Plant	Key uniquely identifying a plant.	Enter the number "7034" representing Continental Automotive Mexicana.	
Valid at	The date for cost estimate valuation.	Enter the current date.	
Costing variant	Key that determines how a cost estimate is performed and valued.	Enter the value "YPC1" standing for "Standard cost estimate (mat.)".	
Main cost component split	Select the variant of cost component split.	Check the indicator.	
Complete view		Check the indicator.	





Enter all the material numbers from the call-off list and confirm by clicking on the icon. The following report containing material unit costs has been generated. Click on the icon to export the list into a MS Excel file and obtain a result as in the worksheet “TRP(2)”:

ZC285150: Display Calculation values / EXCEL Download

Lokale Datei... (Ctrl+Shift+F8)

ZC285150: Display Calculation values / EXCEL Download

7034 / Maw cost component split  
Complete view

Plant	Material	Description	FR	Material costs	Tooling costs	Income freight costs	Customs	Cash Discount
7034	00006458A2	ASK*ER20I CHRYSLER NS ABS	FR	378,931.33	3,102.80	6,703.34	195.50	0.00
7034	00006854D1	ASK*ER20I CHRY. JAUX ABS	FR	387,907.31	3,102.80	6,864.93	195.50	0.00
7034	00006855D1	ASK*ER20I CHRY. JX TCS	FR	468,207.33	4,256.80	8,192.90	391.00	0.00
7034	00007499D0	ASK*ER25 CHRYSLER LX ESP RWD MY4.5	FR	361,856.32	8,516.60	6,513.82	0.00	0.00
7034	00007633D1	ASK*ER20E CHRYSE. PT44 BTCS	FR	395,285.96	5,107.40	7,115.13	0.00	0.00
7034	00007968E0	ASK*ER25E CHRYSLER C8 BTCS	FR	289,646.06	8,332.40	5,214.41	1.56	0.00
7034	00008130D0	ASK*ER20E CHRYSE. VUJ MY01	FR	264,032.66	3,396.40	4,752.61	0.00	0.00
7034	00008496D0	ASK*ER20I CHRYSLER T.J ABS	FR	367,075.96	2,504.50	6,607.28	0.00	0.00
7034	00008647D0	ASK*ER20E CHRYSE. VIPER V0X MY2.5	FR	379,636.39	6,690.20	6,833.43	0.00	0.00
7034	00008833D7	ASK*ER20E CHRYSE. VUJ WITHOUT CAN MY02	FR	330,981.81	6,690.20	5,967.38	0.00	0.00
7034	00008940D1	ASK*ER25 CHRYSLER LX ESP AWD	FR	361,164.72	8,518.50	6,501.47	0.00	0.00
7034	00008944E0	ASK*ER25E CHRYSLER C8 ABS 8V	FR	219,638.60	6,226.60	3,954.77	1.60	0.00
7034	00008946E0	ASK*ER25E CHRYSLER WK ABS 8V	FR	218,714.72	5,546.10	3,937.98	1.60	0.00
7034	00008946E1	ASK*ER25E CHRYSLER MY05 WK ABS	FR	218,186.88	5,546.10	3,928.47	1.60	0.00
7034	00008948C1	ASK*ER25E CHRYSLER KJ Gas MY05	FR	327,441.91	5,797.00	5,895.08	1.68	0.00
7034	00008951C2	ASK*ER25E CHRYSLER KJ ABS/CAN	FR	330,103.19	5,797.00	5,943.00	1.68	0.00
7034	00009058E0	ASK*ER25E CHRYSLER R5R0 LHD	FR	289,646.06	8,332.40	5,214.41	1.56	0.00
7034	00009060E0	ASK*ER25E CHRYSLER JR MY05 BTCS	FR	289,646.06	8,332.40	5,214.41	1.56	0.00
7034	00009062E0	ASK*ER25E CHRYSLER PT MY05 BTCS	FR	289,802.73	8,332.40	5,217.37	1.56	0.00
7034	00009064E0	ASK*ER25E CHRYSLER R5R0 LHD ABS	FR	219,638.60	6,226.60	3,954.77	1.60	0.00
7034	00009070C0	ASK*ER25E CHRYSLER PT ABS 8V	FR	285,710.64	6,477.50	5,144.07	1.68	0.00



Microsoft Excel - CALL OFF

File Edit View Insert Format Tools Data Window Help

Artis 10 Arial

\\onfs001\groups\Groups\Finance\Reporting\2004\2004-04\FCST

F20 Agosto

s/index	Item	Description	Fam	Cliente	Data	Pzas Call off	TRP	Curr	TRP MXN	TOTAL SALES	Material costs	Tooling costs
								USD		10.99		
								EUR		13.76		
								JPY		0.1025	107.18	0.1025
5	00008946	00008946C0 ASH*ER2SE C.ER2SE		Continental Teves	Junio	800	42.00	USD	462	369,228	165,677	41
6	00008946	00008946C0 ASH*ER2SE C.ER2SE		Continental Teves	Mayo	1,295	42.00	USD	462	583,842	261,977	65
7	00008946	00008946C0 ASH*ER2SE C.ER2SE		Continental Teves	Julio	2,541	42.00	USD	462	1,172,762	526,232	130
8	00008946	00008946C0 ASH*ER2SE C.ER2SE		Continental Teves	Agosto	4,081	42.00	USD	462	1,883,526	845,160	208
9	00008946	00008946C0 ASH*ER2SE C.ER2SE		Continental Teves	Septiembre	5,030	42.00	USD	462	2,321,523	1,041,695	257
10	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	abril	100	40.52	USD	445	44,528	21,967	5
11	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	Mayo	2,674	40.52	USD	445	1,190,681	587,398	136
12	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	Junio	3,457	40.52	USD	445	1,539,336	759,397	176
13	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	Julio	8,599	40.52	USD	445	3,824,518	1,886,741	438
14	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	Agosto	10,748	40.52	USD	445	4,785,679	2,361,007	548
15	00009064	00009064C0 ASH*ER2SE C.ER2SE		Continental Teves	Septiembre	14,002	40.52	USD	445	6,234,823	3,075,811	714
16	00008944	00008944C0 ASH*ER2SE C.ER2SE		Continental Teves	Mayo	100	43.26	USD	475	47,537	21,967	5
17	00009070	00009070C0 ASH*ER2SE C.ER2SE		Continental Teves	Septiembre	540	43.26	USD	475	256,702	118,621	28
18	00009070	00009070C0 ASH*ER2SE C.ER2SE		Continental Teves	Mayo	599	43.26	USD	475	284,750	131,582	31
19	00009070	00009070C0 ASH*ER2SE C.ER2SE		Continental Teves	Julio	629	43.26	USD	475	299,011	138,172	32
20	00009070	00009070C0 ASH*ER2SE C.ER2SE		Continental Teves	Agosto	648	43.26	USD	475	308,043	142,346	33
21	00009070	00009070C0 ASH*ER2SE C.ER2SE		Continental Teves	Junio	1,995	43.26	USD	475	948,373	438,240	102
22	00008944	00008944C0 ASH*ER2SE C.ER2SE		Continental Teves	Junio	2,605	43.26	USD	475	1,238,351	572,239	133
23	00008944	00008944C0 ASH*ER2SE C.ER2SE		Continental Teves	Julio	4,602	43.26	USD	475	2,187,675	1,010,919	235
24	00008944	00008944C0 ASH*ER2SE C.ER2SE		Continental Teves	Agosto	8,333	43.26	USD	475	3,961,298	1,830,505	425
25	00008944	00008944C0 ASH*ER2SE C.ER2SE		Continental Teves	Septiembre	9,269	43.26	USD	475	4,406,249	2,036,116	473
26	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Julio	2,028	26.45	USD	291	589,604	447,537	8,459
27	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Agosto	2,028	26.45	USD	291	589,604	447,537	8,459
28	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Septiembre	2,028	26.45	USD	291	589,604	447,537	8,459
29	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Octubre	2,028	26.45	USD	291	589,604	447,537	8,459
30	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Noviembre	2,028	26.45	USD	291	589,604	447,537	8,459
31	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Diciembre	2,028	26.45	USD	291	589,604	447,537	8,459
32	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	abril	5,807	26.45	USD	291	1,688,260	1,281,483	24,222
33	00009836	00009836E1 ASH*ER25 F.ER25		Continental Teves	Junio	6,812	26.45	USD	291	1,980,465	1,503,265	28,414

Resumen / Detalle / Final / Clientes Y-C / TRP (2) / Actual Ene-Mzo / Sheet6 / Equalization (2)

The Forecast values in the previous months (January - March) are replaced by Actual values. The Actual values are gained from the following file

<R:\Groups\Finance\Reporting\2004\ 2004-YTD\Sales YTD 2004.xls>

and are saved in the worksheet "Actual Ene-Mzo".

Microsoft Excel - CALL OFF

File Edit View Insert Format Tools Data Window Help

Arial 10

\\cnfs001\groups\Groups\Finance\Reporting\2004\2004-04\PCST

O1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	<b>Temic Mexico</b>														
2	<b>Detalle de Facturación y Costo STD Ene-Mzo 2004</b>														
3															
4															
5	<b>Factura</b>	<b>Fami</b>	<b>Per</b>	<b>Fecha</b>	<b>No. Cto</b>	<b>Nombre del Cliente</b>	<b>Mon.</b>	<b>T.C.</b>	<b>Rec</b>	<b>Type</b>	<b>ITEM</b>	<b>Código</b>	<b>Type</b>	<b>Descripción</b>	
6	9700039079	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00002722	00002722E0	1	FN	ASK*ER25 NISSAN ABS 3ND
7	9700039080	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00002722	00002722E0	1	FN	ASK*ER25 NISSAN ABS 3ND
8	9700039081	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	00007776E0	1	FN	ASK*ER25 SSANGYONG A100 2
9	9700039082	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	00007776E0	1	FN	ASK*ER25 SSANGYONG A100 2
10	9700039083	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00007776	00007776E0	1	FN	ABS*ER25 SSANGYONG ESP Y2
11	9700039084	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008052	00008052E0	1	FN	ASK*ER25 NISSAN ESP TT MY04
12	9700039085	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
13	9700039086	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
14	9700039087	ER25	1	02/01/2004	1425	Continental Teves Corporation	EUR	14.04	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
15	9700039088	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00002722	00002722E0	1	FN	ASK*ER25 NISSAN ABS 3ND
16	9700039089	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00002722	00002722E0	1	FN	ASK*ER25 NISSAN ABS 3ND
17	9700039090	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	00007776E0	1	FN	ASK*ER25 SSANGYONG A100 2
18	9700039091	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	00007776E0	1	FN	ASK*ER25 SSANGYONG A100 2
19	9700039092	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00007776	00007776E0	1	FN	ABS*ER25 SSANGYONG ESP Y2
20	9700039093	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008052	00008052E0	1	FN	ASK*ER25 NISSAN ESP TT MY04
21	9700039094	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
22	9700039095	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
23	9700039096	ER25	1	02/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008936	00008936E0	1	FN	ABS*ER25 SSANGYONG ESP W1
24	9700039111	ER25	1	05/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008058	00008058E0	1	FN	ASK*ER25 NISSAN ZVWZV/BL1
25	9700039112	ER25	1	05/01/2004	1425	Continental Teves Corporation	JPY	0.10	1	FN	00008058	00008058E0	1	FN	ASK*ER25 NISSAN ZVWZV/BL1
26	9700039113	ER20E	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00004191	00004191D3	1	FN	ASK*ER20E UP207 MY03 ABS 2X
27	9700039114	ER25	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00003852	00003852E2	1	FN	ASK*ER25 NISSAN ABS 4ND
28	9700039115	ER20E	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00004286	00004286D0	1	FN	ASK*ER20E CHRYS RS L2 ABS
29	9700039116	ER25	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00004609	00004609C1	1	FN	ASK*ER25 NISSAN ABS 3ND 2v
30	9700039117	ER25	1	05/01/2004	129	Continental Teves A/G & Co. OHG	EUR	14.04	1	FN	00008327	00008327E1	1	FN	ASK*ER25 ROVER L22
31	9700039118	ER20I	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00008854	00008854D1	1	FN	ASK*ER20I CHRYS JAXX ABS
32	9700039119	ER25	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00007499	00007499C1	1	FN	ASK*ER25 CHRYSLER LX ESP RP
33	9700039120	ER25	1	05/01/2004	129	Continental Teves A/G & Co. OHG	EUR	14.04	1	FN	00008329	00008329D1	1	FN	ASK*ER25 JAGUAR X350 ESP Mh
34	9700039121	ER25	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00008058	00008058E0	1	FN	ASK*ER25 NISSAN ZVWZV/BL1
35	9700039122	ER20E	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00009948	00009948C0	1	FN	ASK*ER20E CHRYS RS L2 ABS
36	9700039123	ER20E	1	05/01/2004	134	Continental Teves	USD	11.09	1	FN	00001060	00001060C2	1	FN	ASK*ER20E CHRYSLER JR MY03

Resumen / Detalle / Final / Clientes Y-C / TRP (2) / Actual Ene-Mzo / Sheets / Equalization (2)



Note that the values to be entered into FIRE are the values from the “TOTAL” column for every single area.

On the “Upload file” worksheet the structure of an upload file is prepared.

For a detailed explanation of P&L structure see the Financial Reporting Manual at [R:\Groups\Finance\Reporting\FiRe\FRM\\_complete.pdf](R:\Groups\Finance\Reporting\FiRe\FRM_complete.pdf).

The data is to be entered separately for each business area. To differentiate among the business areas a code for each business area in the column “Outlet” is entered.

The figures in the “Forecast” column are forecast P&L values according to the IFRS accounting standards. As for beginning of the year 2005, the US GAAP accounting standard is no more used for reporting. The IFRS accounting standard is used instead.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Cons Unit	Year	Period	Item	SI	Partner	Outlet	SeP	rec.PMS	Rec.Plant	Actual	Forecast
2	641	2004	4	30111100			402	400	70	400	24	297897
3	641	2004	4	30111100			415	400	70	400	15	767021
4	641	2004	4	30111100			431	400	70	400	58	414011
5	641	2004	4	30111100			601	400	70	400	9	88491
6	641	2004	4	30111100			601	400	70	400	65	0
7	641	2004	4	30111100			611	400	70	400	69	0
8	641	2004	4	30111100			612	400	70	400	72	0
9	641	2004	4	30111100			601	400	70	406	64	0
10	641	2004	4	30111100			601	400	70	407	9	0
11	641	2004	4	30111100			601	400	70	407	65	0
12	641	2004	4	30111100			601	400	70	408	9	0
13	641	2004	4	30111100			603	400	70	410	9	0
14	641	2004	4	30113000				400	70			0
15	641	2004	4	30320000			402	400	70	400	24	-195856
16	641	2004	4	30320000			415	400	70	400	15	-683853
17	641	2004	4	30320000			431	400	70	400	58	-293661
18	641	2004	4	30320000			601	400	70	400	9	-58193
19	641	2004	4	30320000			601	400	70	400	65	0
20	641	2004	4	30320000			611	400	70	400	69	0
21	641	2004	4	30320000			612	400	70	400	72	0
22	641	2004	4	30320000			601	400	70	406	64	0
23	641	2004	4	30320000			601	400	70	407	9	0
24	641	2004	4	30320000			601	400	70	407	65	0
25	641	2004	4	30320000			601	400	70	408	9	0
26	641	2004	4	30320000			603	400	70	410	9	0
27	641	2004	4	30335000				400	70			5835
28	641	2004	4	30341000				400	70			0
29	641	2004	4	30342000				400	70			0
30	641	2004	4	30343000				400	70			-3870
31	641	2004	4	30210000				400	70			0

The data from the “Upload file” worksheet has to be saved in a CSV format and uploaded to the FIRE system using transaction CONDIT. To do this, follow the steps analogically as described in the chapter [15.2.1](#).

Note the following exceptions:

In the “Global Parameters” screen of the CONDIT transaction choose the Version ”600 Forecast IFRS” instead of “400 Actual IFRS”. Also in the CONDIT transaction screen select the Processing Type “Input FC” instead of “Input act.”.



## 18 Subprocess – BS Forecast

### 18.1 Step

#### 18.1.1 Transaction CONDIT FIRE (BS Forecast Upload)

##### Overview

In the CONDIT transaction you will upload prepared balance sheet Forecast to the BCS (Business Consolidation System), a component of the FIRE (Consolidation Finance REporting) system.

See an example of BS Forecast calculation for April 2004 at

<R:\Groups\Finance\Reporting\2004\2004-04\FCST 4+8\Consolidado BS 4+8 2004.xls>

Microsoft Excel - Consolidado BS 4+8 2004										
File Edit View Insert Format Tools Data Window Help										
Arial 10 B U % , % .00 75%										
N1										
		Actual	Actual	Actual						
		January 2004	February 2004	March 2004	Plan	FC 3+9			FC 4+8	
1										
2	<b>in 1000 LC</b>									
3	<b>Assets</b>	<b>369,778</b>	<b>426,268</b>	<b>504,836</b>	<b>539,208</b>	<b>533,581</b>			<b>569,686</b>	
4	Fixed Assets	199,779	216,028	225,483	296,379	289,845			299,682	
5	Intangible assets	2,274	2,207	2,359	4,744	2,931			2,930	
6	Software	2,274	2,207	2,359	4,744	2,931			2,930	
7	Property, plant and equipment	196,505	213,821	223,124	291,635	286,914			295,752	Dayana
8	Land, land rights and buildings	57,100	56,921	56,742	68,734	62,233			62,647	
9	Technical equipment and machinery	79,614	86,643	89,018	190,287	149,689			149,357	
10	Other equipment, factory and office eq	10,537	7,307	7,592	22,614	74,282			93,749	
11	Assets u. const. and advances to supp	49,294	61,240	69,971						
12	Current Assets	169,999	210,240	279,353	242,829	244,536	Sales Budget		251,995	Sales FC 4+8
13	Inventories	59,937	71,678	79,196	92,027	92,927	1,479,323		95,912	1,567,420
14	Raw materials	47,193	47,677	58,329	50,149	50,149	18,93459		55,834	19,30959
15	Raw materials - third party	47,193	47,677	58,329	50,149	50,149			55,834	86,912
16	Work in progress	10,965	12,426	14,838	14,265	14,265			14,265	4,895
17	Finished goods and merchandise	1,879	12,250	6,229	17,613	17,613			17,613	
18	Manufactured Goods	1,879	12,250	6,229	17,613	17,613			17,613	
19	Advances to suppliers for inventories		675	392						
20	Trade Accounts Receivable Total	62,899	94,947	138,686	142,020	129,845			129,845	
21	Trade accounts receivable	62,899	94,947	138,686	142,020	129,845			129,845	
22	Trade accounts receivable - third									
23	Trade A/R from third parties net									
24	Others assets and amounts receiv									
25	Accounts receivable from affilia	62,899	94,947	138,686	142,020	129,845			129,845	
26	Accounts receivable COO - operat	62,899	94,947	138,686	142,020	129,845			129,845	
27	Accounts receivable COO - finan									
28	Other assets and Prepaid expenses	29,952	33,066	26,298	29,021	31,983			34,467	
29	Tax refunds (income tax)				983	983			983	
30	Deferred tax assets total	23,294	23,294	23,294	19,299	23,294			23,294	
31	Deferred tax assets	23,294	23,294	23,294	19,299	23,294			23,294	
32	Other assets total	6,959	9,772	3,984	7,739	7,626			10,190	
33	Prepaid expenses			78						
34	Other advances	489	3,122	386	5,076	5,076			5,076	
35	Tax refunds from VAT & oth taxes (w/	4,444	6,434	2,519	1,902	1,902			4,466	Average Jan Feb Mar
36	Other receivables from employees	187	147	129	639	639			639	
37	Other assets	9	9	9	122	9			9	
38	Financial Assets	17,312	16,507	16,233	761	761			761	
39	Cash and cash equivalents	17,312	16,507	16,233	761	761			761	
40	Cash and cash equivalents	17,312	16,507	16,233	761	761			761	(Year End)

Worksheets for every single business area contain Actual data of past months, Budget value for current month (column Plan), Forecast value for previous month (column FC 3+9) and Forecast value for current month (column FC 4+8).

Forecast values for fixed assets are provided by the section Fixed Assets (01/2004 Dayana Brindis) and are saved in the worksheets “M.O.I.” (Monto original de Inversion – Original Value of Investment) and “Depreciacion”. Net Balance Value (NBV=MOI-Depreciation) is calculated and splitted (numbers 100=Opening, 110=Additions,...230). These values are entered in the column “SI” in the “Upload” worksheet.

Calculation of other Forecast values is obvious from the formulas. Total values of ICO Account Receivable and Payables (ICO A/R and A/P) are splitted according to ICO sales share percentages of each business partner.

The screenshot shows an Excel spreadsheet with columns labeled N through Z. The data is organized into several sections:

- Summary Section (Rows 121-124):**

121	Other equipment, factory and office equipment	113	0	881	0	25,825	-0	5,588	95,320	28,866	1,013	0	2,051	132,839
122														
123														
124		217	0	1,563	0	48,221		73,868	464,381	183,897	48,362	0	31,736	793,545
- MOI Section (Rows 127-133):**

127								1	2	3	4		6	Total
128								885	4,810	2,548	140	-	386	8,609
129								3,446	72,002	26,082	3,258	-	13,988	128,688
130								64,029	292,170	18,780	35,951	-	8,479	523,409
131								5,588	95,320	28,866	1,013	-	2,051	132,839
132								73,868	464,381	183,897	48,362	-	31,736	793,544
- Depreciation Section (Rows 134-139):**

134								1	2	3	4		6	Total
135								468	1,890	1,053	34	-	39	3,997
136								1,855	3,425	4,981	218	-	1,262	17,102
137								9,087	92,815	65,683	4,216	-	11,077	242,795
138								1,630	11,572	5,859	318	-	1,049	28,588
139								21,382	385,609	77,575	4,888	-	14,457	284,844
- NBV Section (Rows 142-147):**

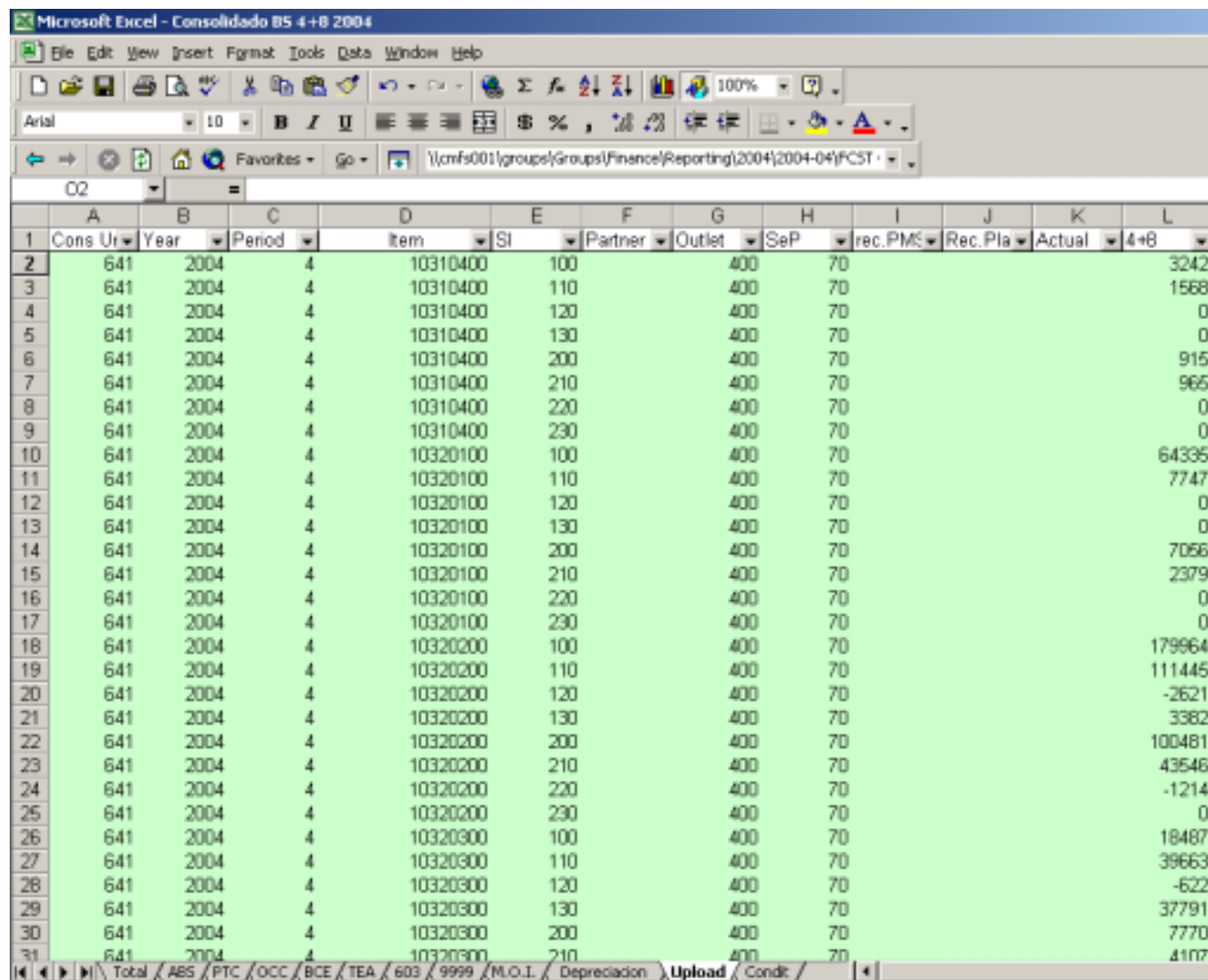
142								1	2	3	4		6	Total
143								344	2,930	1,495	186	-	136	5,811
144								2,291	62,647	31,781	2,948	-	12,588	115,955
145								45,942	943,357	50,983	31,735	-	3,583	288,854
146								3,898	83,748	22,988	694	-	1,062	82,250
147								62,478	288,682	105,622	35,482	-	17,238	509,501
- NBV Breakdown (Rows 149-162):**

149								1	2	3	4		6	Total
150														
151								100	225	3,242	1,532	125	0	200
152								110	590	1,548	1,016	15	0	106
153								120	0	0	0	0	0	0
154								130	0	0	0	0	0	0
155								200	-82	-95	-429	-25	0	-195
156								210	-377	-965	-624	-3	0	-2,040
157								220	0	0	0	0	0	0
158								230	0	0	0	0	0	0
159								Total	344	2,930	1,495	186	136	5,811
160								CHK = 0	0	0	0	0	0	0

On the “Upload file” worksheet the structure of an upload file is prepared. For a detailed explanation of balance sheet structure see the Financial Reporting Manual at [R:\Groups\Finance\Reporting\FiRe\FRM\\_complete.pdf](R:\Groups\Finance\Reporting\FiRe\FRM_complete.pdf).



The figures in the “4+8” column are forecast values according to the IFRS accounting standards. As for beginning of the year 2005, the US GAAP accounting standard is no more used for reporting. The IFRS accounting standard is used instead.



	A	B	C	D	E	F	G	H	I	J	K	L
1	Cons Ut	Year	Period	Item	SI	Partner	Outlet	SeP	rec.PMC	Rec.Pla	Actual	4+8
2	641	2004	4	10310400	100		400	70				3242
3	641	2004	4	10310400	110		400	70				1568
4	641	2004	4	10310400	120		400	70				0
5	641	2004	4	10310400	130		400	70				0
6	641	2004	4	10310400	200		400	70				915
7	641	2004	4	10310400	210		400	70				965
8	641	2004	4	10310400	220		400	70				0
9	641	2004	4	10310400	230		400	70				0
10	641	2004	4	10320100	100		400	70				64335
11	641	2004	4	10320100	110		400	70				7747
12	641	2004	4	10320100	120		400	70				0
13	641	2004	4	10320100	130		400	70				0
14	641	2004	4	10320100	200		400	70				7066
15	641	2004	4	10320100	210		400	70				2379
16	641	2004	4	10320100	220		400	70				0
17	641	2004	4	10320100	230		400	70				0
18	641	2004	4	10320200	100		400	70				17964
19	641	2004	4	10320200	110		400	70				111445
20	641	2004	4	10320200	120		400	70				-2621
21	641	2004	4	10320200	130		400	70				3382
22	641	2004	4	10320200	200		400	70				100481
23	641	2004	4	10320200	210		400	70				43546
24	641	2004	4	10320200	220		400	70				-1214
25	641	2004	4	10320200	230		400	70				0
26	641	2004	4	10320300	100		400	70				18487
27	641	2004	4	10320300	110		400	70				39663
28	641	2004	4	10320300	120		400	70				-622
29	641	2004	4	10320300	130		400	70				37791
30	641	2004	4	10320300	200		400	70				7770
31	641	2004	4	10320300	210		400	70				4107

The data from the “Upload file” worksheet has to be saved in a CSV format and uploaded to the FIRE system using transaction CONDIT. To do this, follow the steps analogically as described in the chapter [16.2.1](#).

Note the following exceptions:

In the “Global Parameters” screen of the CONDIT transaction choose the Version ”600 Forecast IFRS” instead of “400 Actual IFRS”. Also in the CONDIT transaction screen select the Processing Type “Input FC” instead of “Input act.”.