Month-End Closing

Process Documentation

Version 1.0

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

	7.2	7.2.1	8.1.1	Transaction ZF24DEBI (Reclassification of ICO Cost of Sales)	91	1	I. Arzola
	7.3	7.3.1	8.2.1	Transaction SQ01 (Sales and Cost of Sales Integration)	95	2	I. Arzola
8-Subprocess - Personnel Expenses	8.1	8.1.1	2.1.1	Transaction KSA3 (Social Benefits Actual Accrual)	98	1	I. Arzola
		8.1.2		Transaction KO8G (Actual Settlement of Internal Orders)	101		I. Arzola
9-Subprocess - 7500 – 7000 Transfer	9.1	9.1.1	11.1	Transaction ZK41UMBKST (Intercompany Costs Transfer)	105	2,5	I. Arzola
10-Subprocess – Fixed Assets	10.1	10.1.1		Transaction AFAR (Recalculate Depreciation)	113	3	D. Brindis
		10.1.2		Transaction RAANALYZE01 (Determine Locked CC and IO)	119		D. Brindis
		10.1.3		Transaction AFAB (Posting Depreciation)	121		D. Brindis
		10.1.4		Transaction ASKB (Periodic Asset Posting)	126		D. Brindis
		10.1.5		Transaction Y_TA1_36000186 (Transfer by Transaction Type for FIRE)	128		D. Brindis
11-Subprocess - Miscelaneous	11.1	11.1.1	8.2.1	Transaction ZF24POST (Interest Calculation)	130	0,5	F. Lucio/ Ch. Denecke
	11.2	11.2.1		Transaction KB31N (Headcount Maintenance)	132	0,5	F. Lucio/ Ch. Denecke

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

15-Subprocess – P & L Report	15.1	15.1.1		Transaction KE30 (Export of P&L Report)	148	2	F. Lucio/ Ch. Denecke
	15.2	15.2.1		Transaction CONDIT FIRE (P&L Transport to FIRE)	159		

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

Month Day 25 – Forecast for next month							
Subprocess	**Step**	**Transaction**	**Prec.**	**Description**	**Page**	**Hrs**	**Who**
17-Subprocess – P&L Forecast	17.1	17.1.1		Transaction ZC285150 (P&L Forecast Calculation)	188		All controllers
	17.1	17.1.2		Transaction CONDIT FIRE (Upload of P&L Forecast)	196		F. Lucio/ Ch. Denecke
18-Subprocess – BS Forecast	18.1	18.1.1		Transaction CONDIT FIRE (BS Forecast Upload)	199		F. Lucio/ Ch. Denecke

Introduction

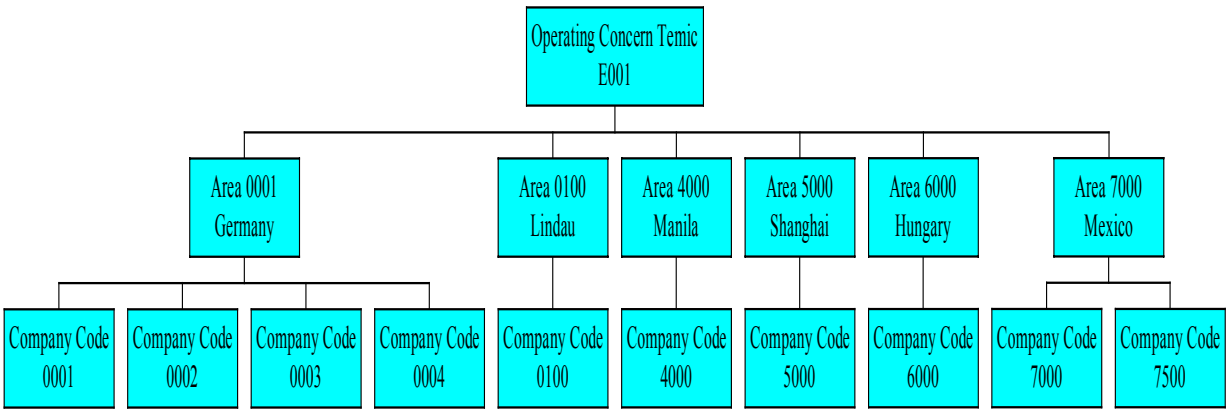
Documentation structure

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

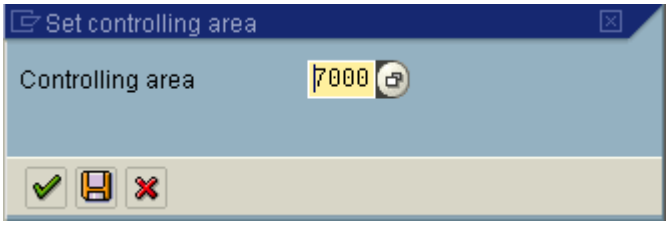
You can see the SAP "Glossary" for explanation of most used terms. Some of the terms used in the documentation can be somewhat confusing since different names can be used to describe one thing in different transactions. For example term 'material' is sometimes used to describe what someone else would 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 Automotive 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.



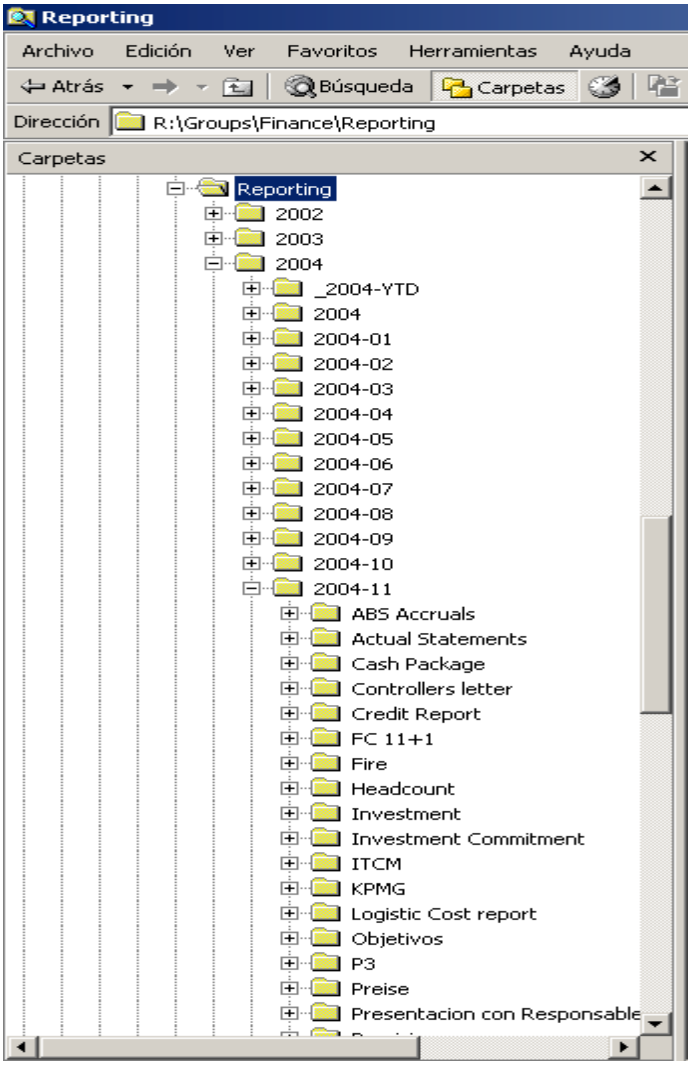
Set Contolling Area Dialog Box

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 refered 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.



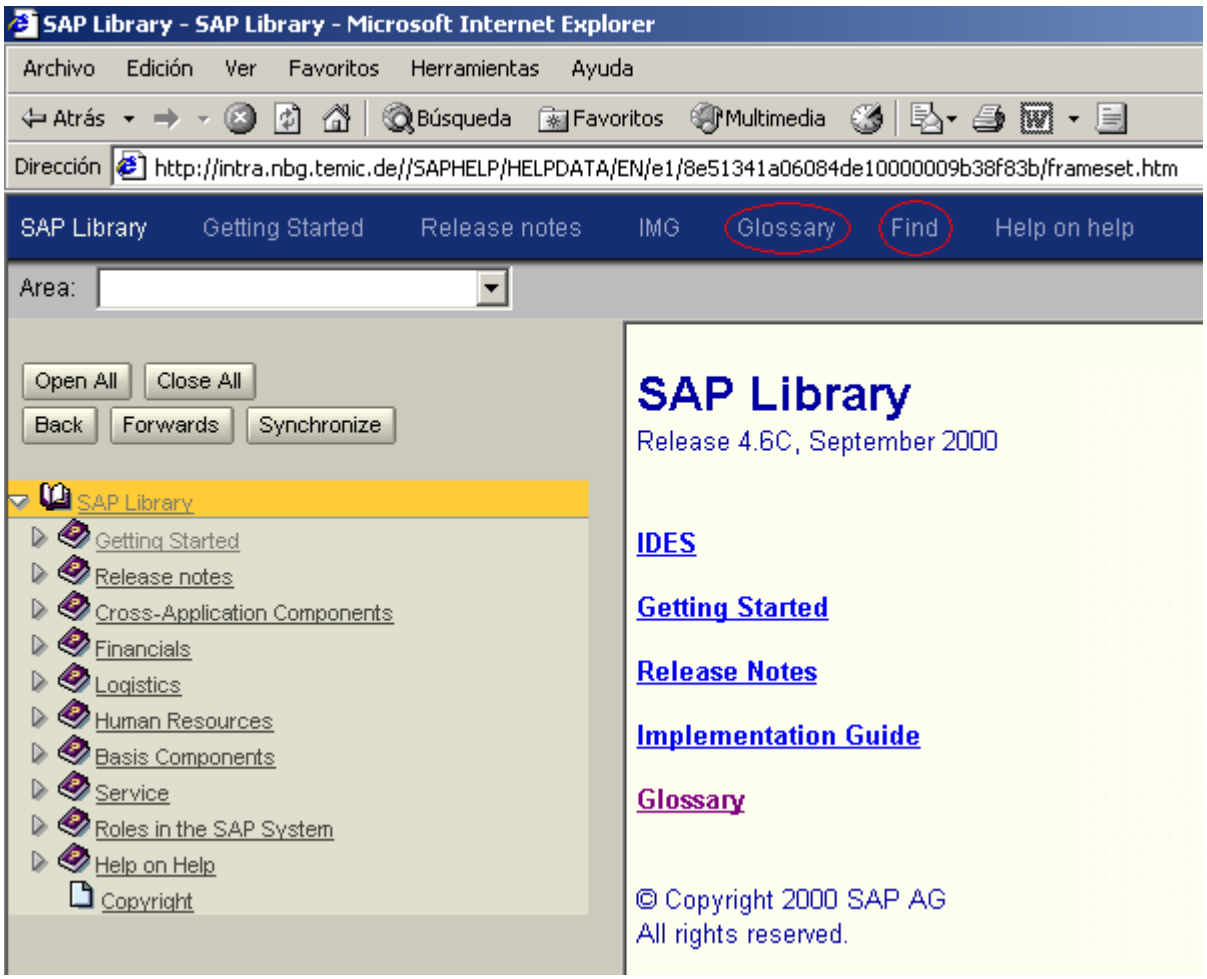
Another source of information represent online documents available on TEMIC's intranet:

The web pages of the C.INSIDE team at
http://frh0523/web_fib/default.htm

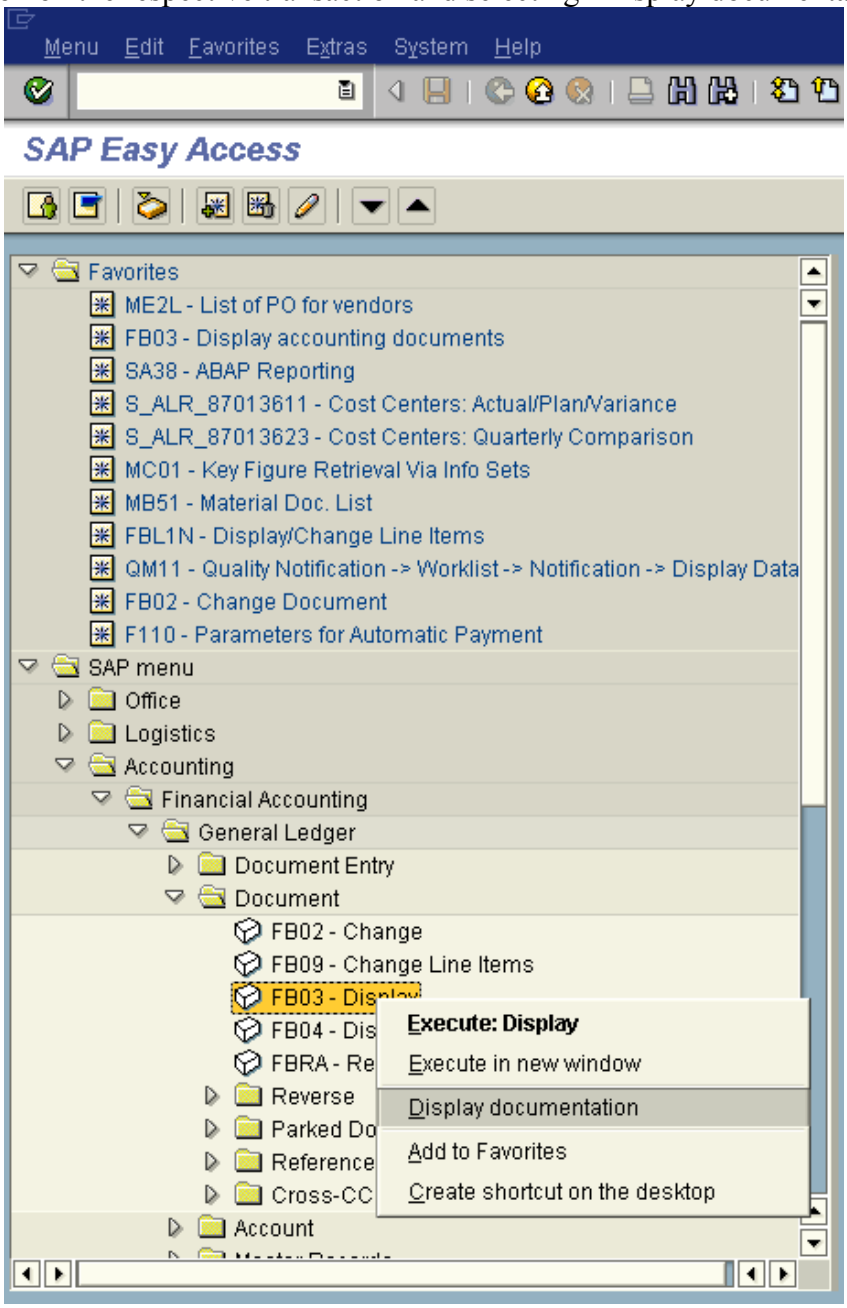
SAP Library at
http://intra.nbg.temic.de//SAPHELP/HELPDATA/EN/e1/8e51341a06084de10000009b38f83b/frameset.htm

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

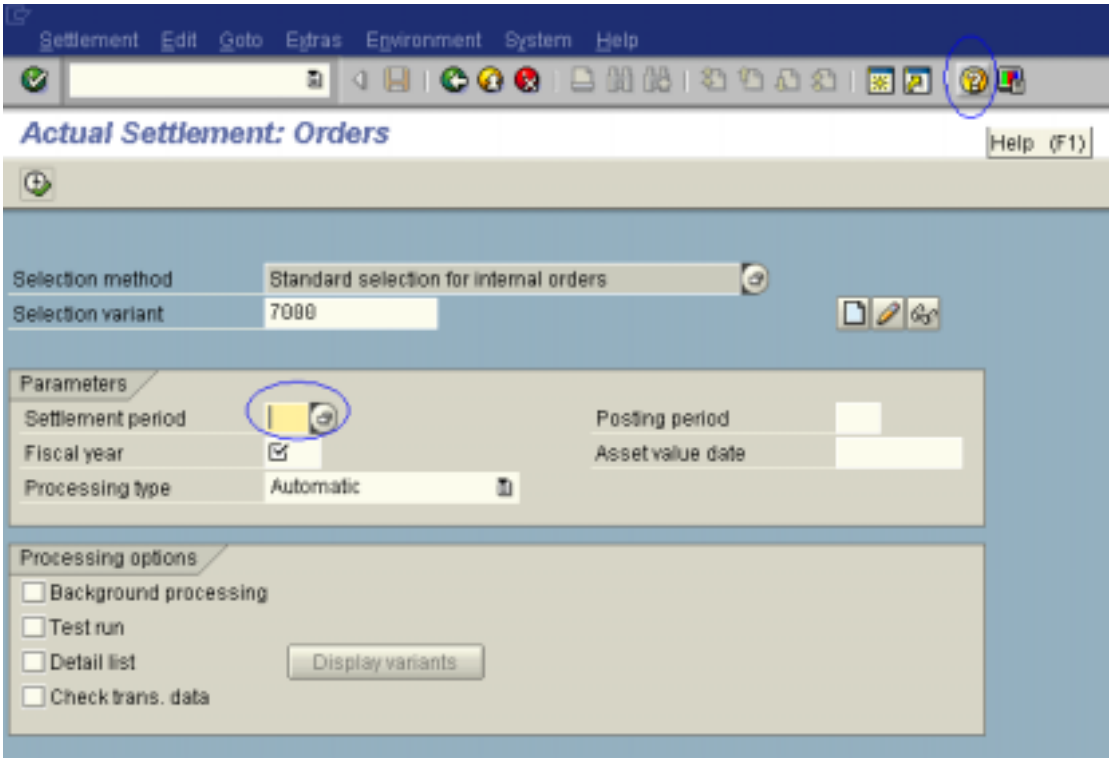
Once in the SAP library, you can use the "Glossary" containing explanations of terms most used by SAP and also the "Find" function to search for additional help documents:



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:



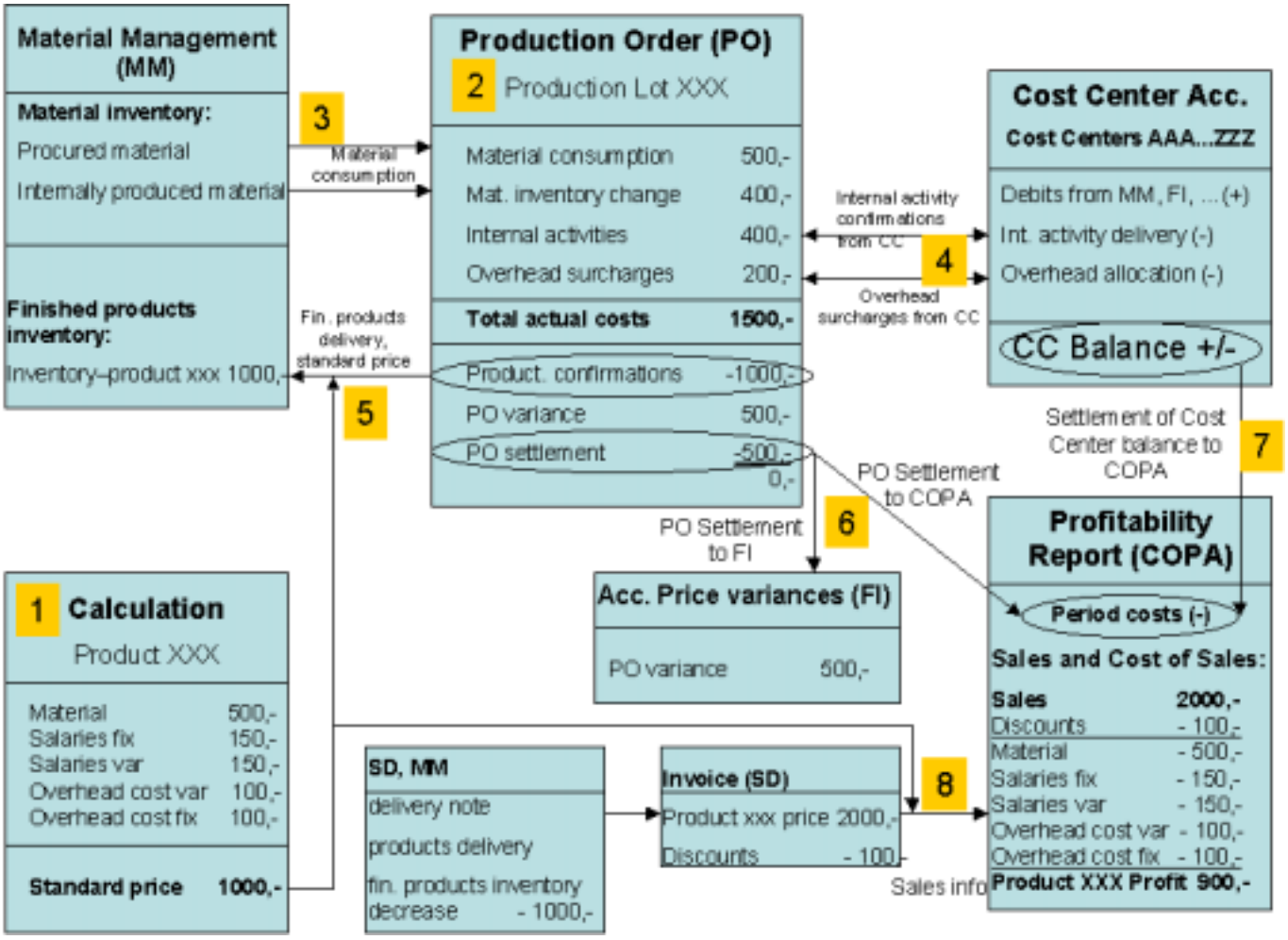
Product Cost Controlling in TEMIC

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.

Step1:
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 an 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 3rd parties and internally produced material are consumed and their respective actual costs are debitied 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 valuated by beforhand arranged internal tariffs.

Beside the internal acitivity 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 valuated 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 valuated 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 incurr and are debited on the cost centers. By substracting 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 valuated by actual costs but the credits are valuated 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 valuated 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 valuated 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 Buiness 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)

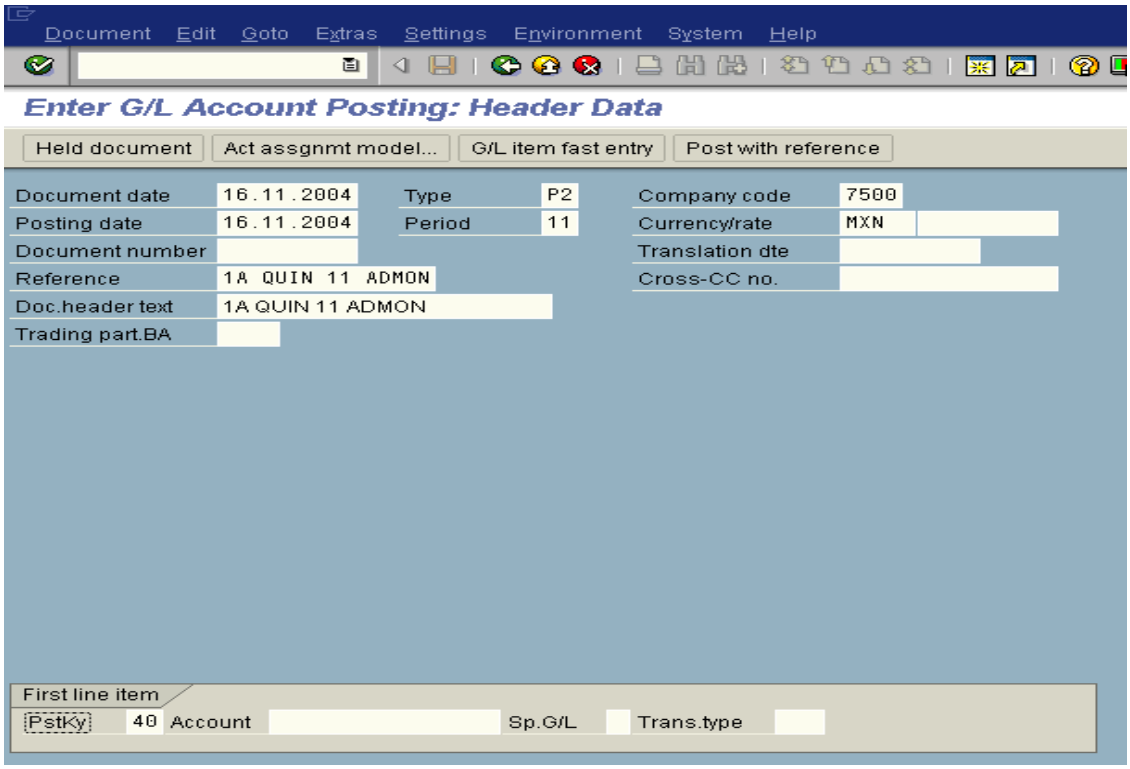
Overview

Use the F-02 transaction to enter monthly payroll expanses 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 therfore the payroll expanses too can be asssigned to a cost center, the entered data is also used by the Controlling (CO) component of the SAP system. Payroll expanses are posted to company code 7500.

Access the transaction by:

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

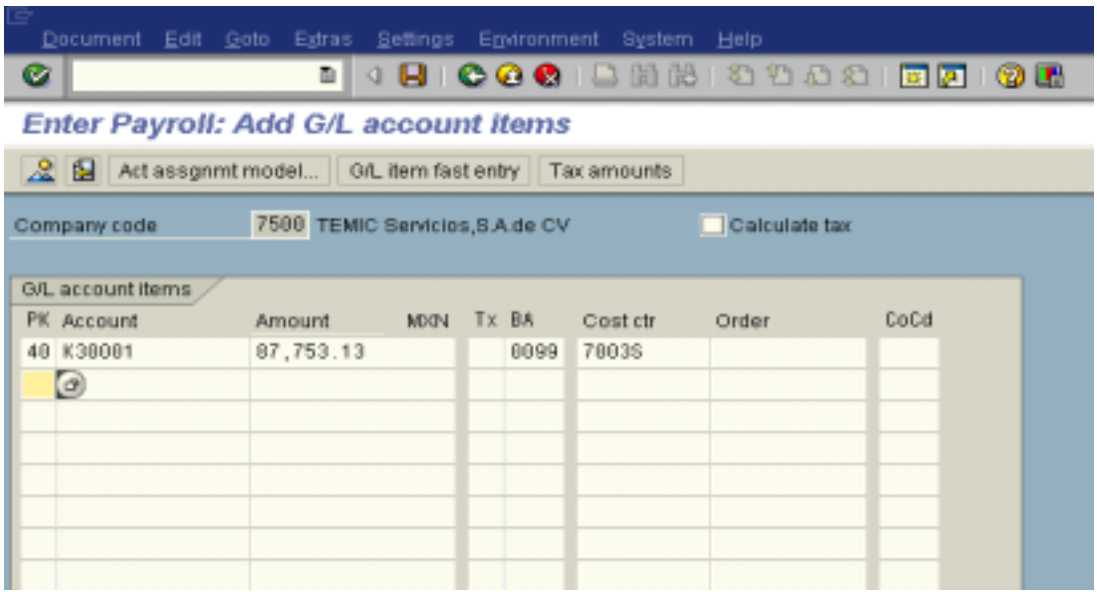
In the following screen enter the values as shown below and click on the G/L item fast entry icon:



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 en example of one payroll expanse 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 expanses postings and save the new document by clicking on the  icon:



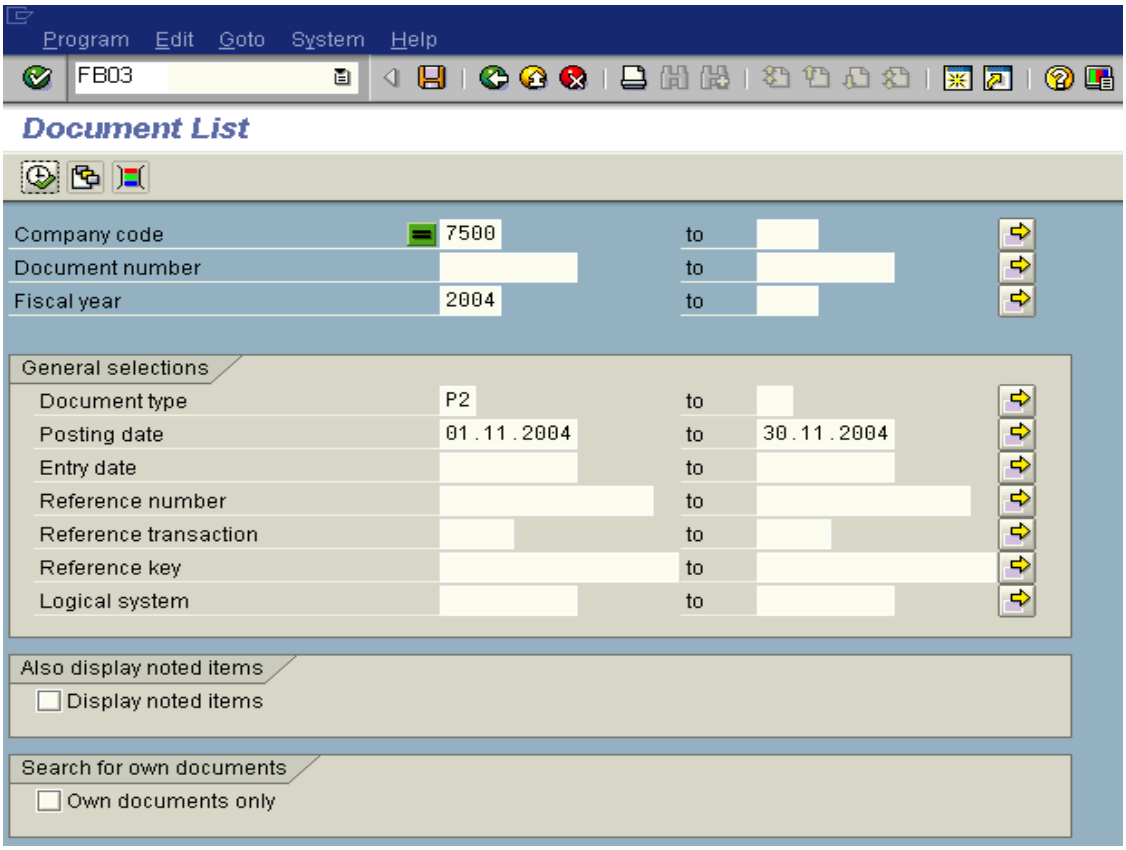
TIP

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

Access the transaction by:

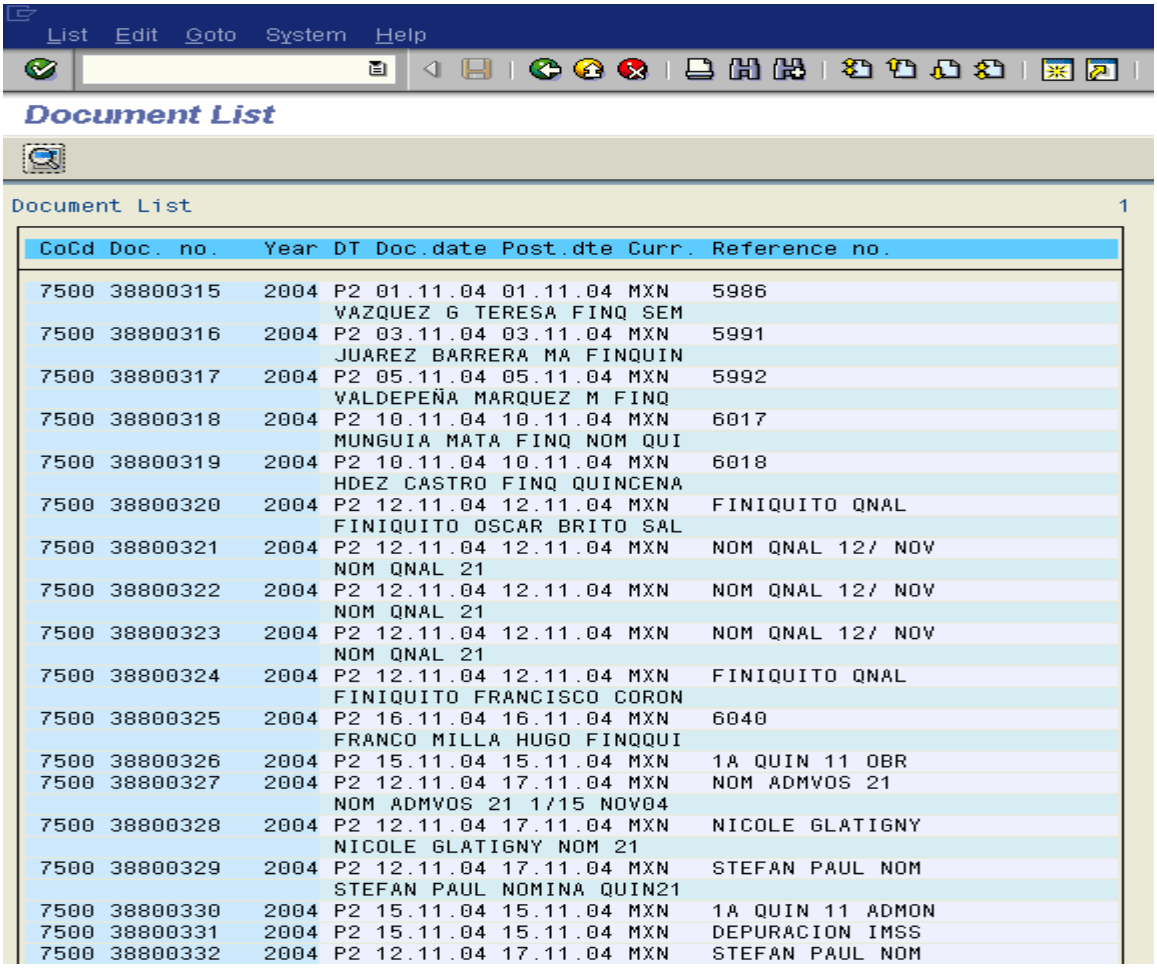
SAP Menu Path	Accounting/ Financial Accounting/ General Ledger/ Document/ FB03 – Display
Transaction Code	FB03

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 :

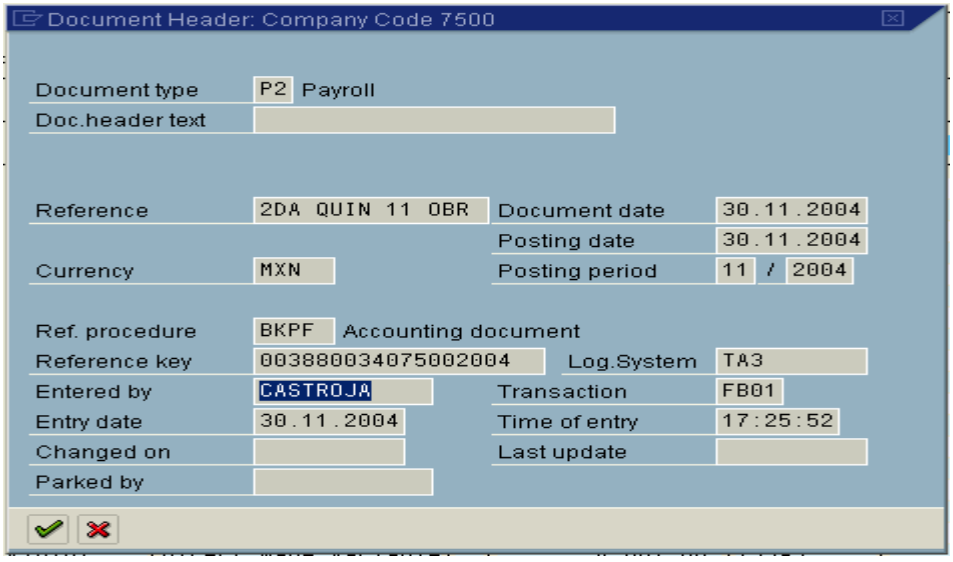


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7500” representing TEMIC Servicios, S.A. de C.V.	
Fiscal year	Select the fiscal year of the documents you are looking for.	Enter the number of the actual year.	
Document 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.



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:



2 Subprocess - Revision of Material

2.1 Step

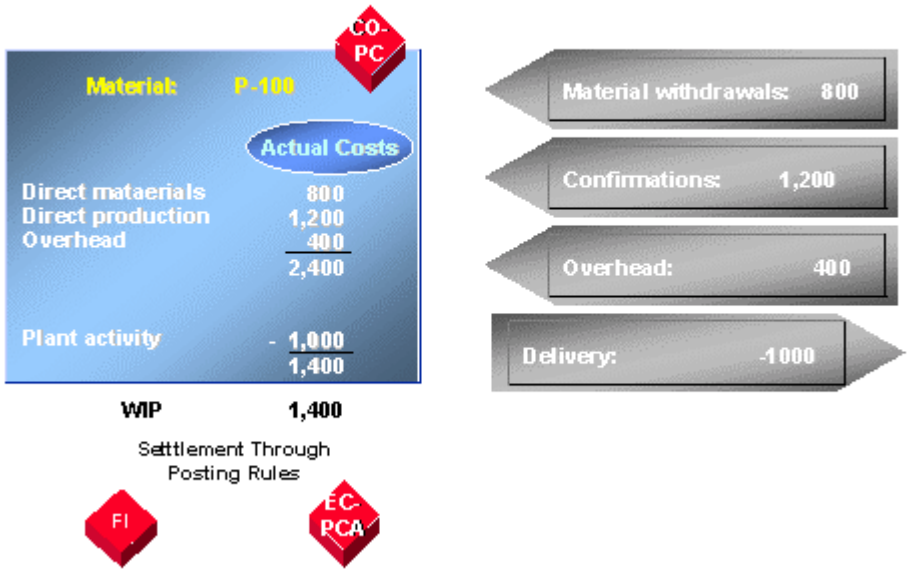
2.1.1 Transaction KKAO (Calculate Work in Process: Collective Processing)

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 valuated 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

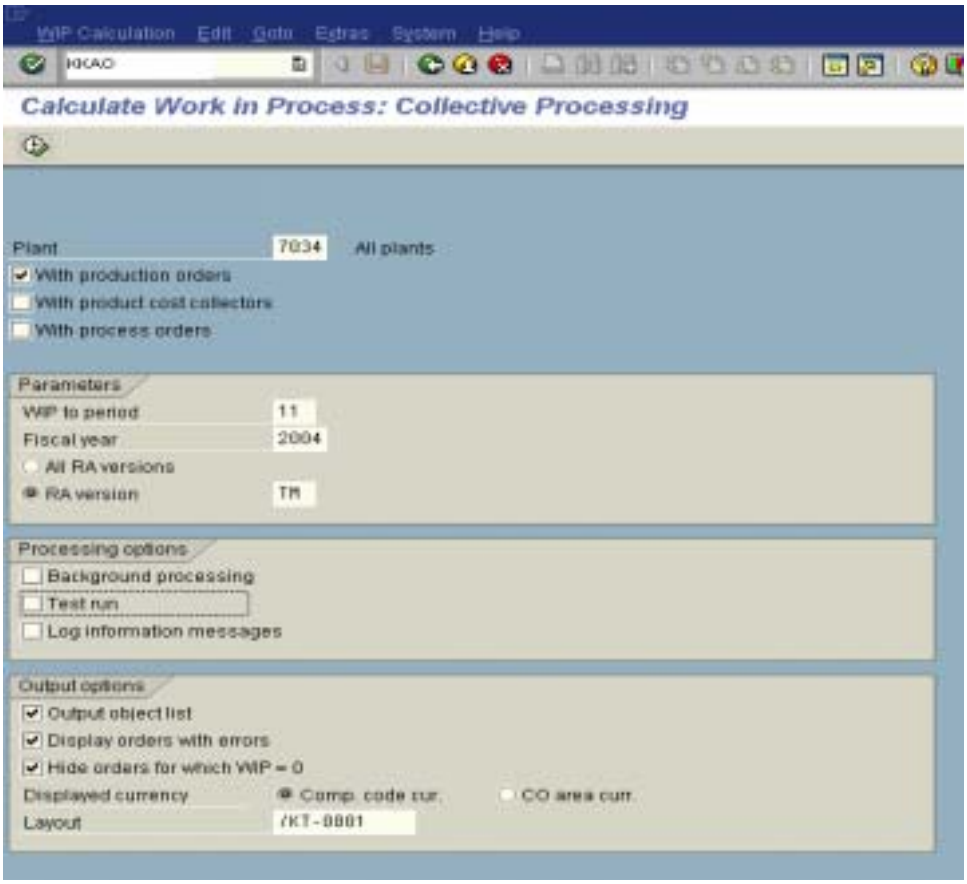


Once the last part of the production order lot has been delivered to stock (i.e. the status of the production order has been changed from REL – released to DLV – delivered or TECO – technically completed), any remaining work in process which have been calculated in the previous period must be canceled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

Access the transaction by:

SAP Menu Path	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
Transaction Code	KKAO

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

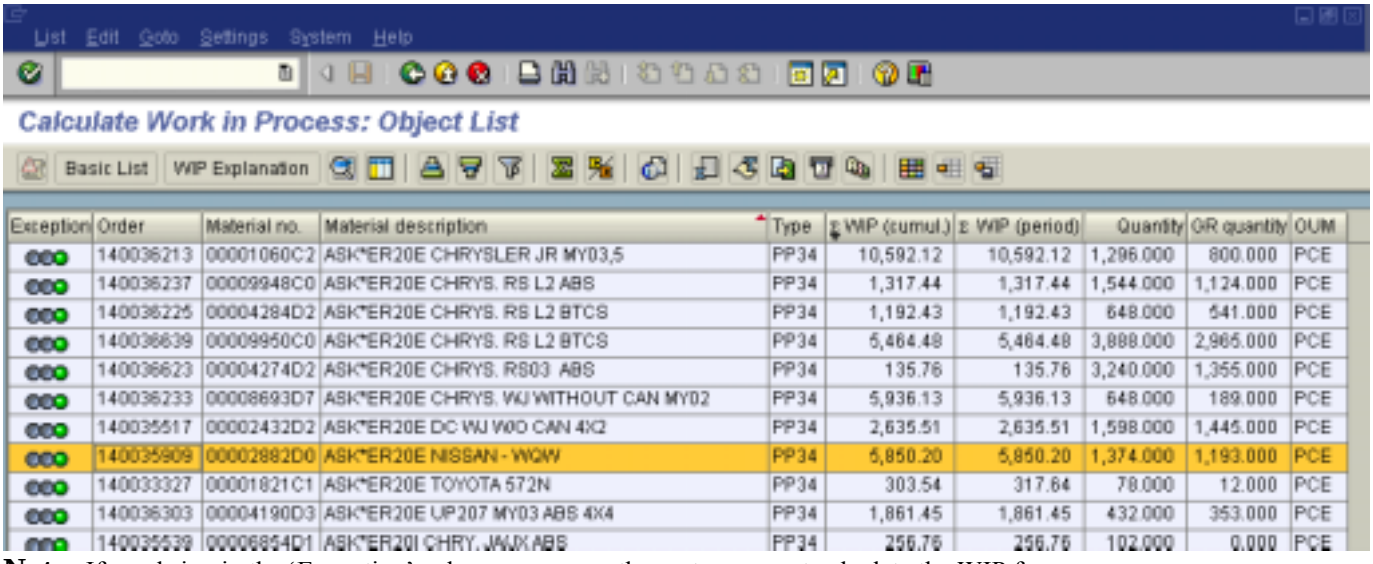


Note: You can also process the transaction with the "Test run" idicator checked if you don't want to make any changes into database. Checking the "Background processing" indicator will speed processing of large amounts of data.

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	Σ WIP (cumul.)	Σ WIP (period)	Quantity	GR quantity	OUM
	140036213	00001060C2	ASK*ER20E CHRYSLER JR MY03,5	PP34	10,592.12	10,592.12	1,296.000	800.000	PCE
	140036237	00009948C0	ASK*ER20E CHRYS. RS L2 ABS	PP34	1,317.44	1,317.44	1,544.000	1,124.000	PCE
	140036225	00004284D2	ASK*ER20E CHRYS. RS L2 BTCS	PP34	1,192.43	1,192.43	648.000	541.000	PCE
	140036639	00009950C0	ASK*ER20E CHRYS. RS L2 BTCS	PP34	5,464.48	5,464.48	3,888.000	2,965.000	PCE
	140036623	00004274D2	ASK*ER20E CHRYS. RS03 ABS	PP34	135.76	135.76	3,240.000	1,355.000	PCE
	140036233	00008693D7	ASK*ER20E CHRYS. WJ WITHOUT CAN MY02	PP34	5,936.13	5,936.13	648.000	189.000	PCE
	140035517	00002432D2	ASK*ER20E DC WJ W0 CAN 4X2	PP34	2,635.51	2,635.51	1,598.000	1,445.000	PCE
	140035909	00002882D0	ASK*ER20E NISSAN - WQW	PP34	5,850.20	5,850.20	1,374.000	1,193.000	PCE
	140033327	00001821C1	ASK*ER20E TOYOTA 572N	PP34	303.54	317.64	78.000	12.000	PCE
	140036303	00004190D3	ASK*ER20E UP207 MY03 ABS 4X4	PP34	1,861.45	1,861.45	432.000	353.000	PCE
	140035539	00006854D1	ASK*ER20I CHRY. JWJX 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

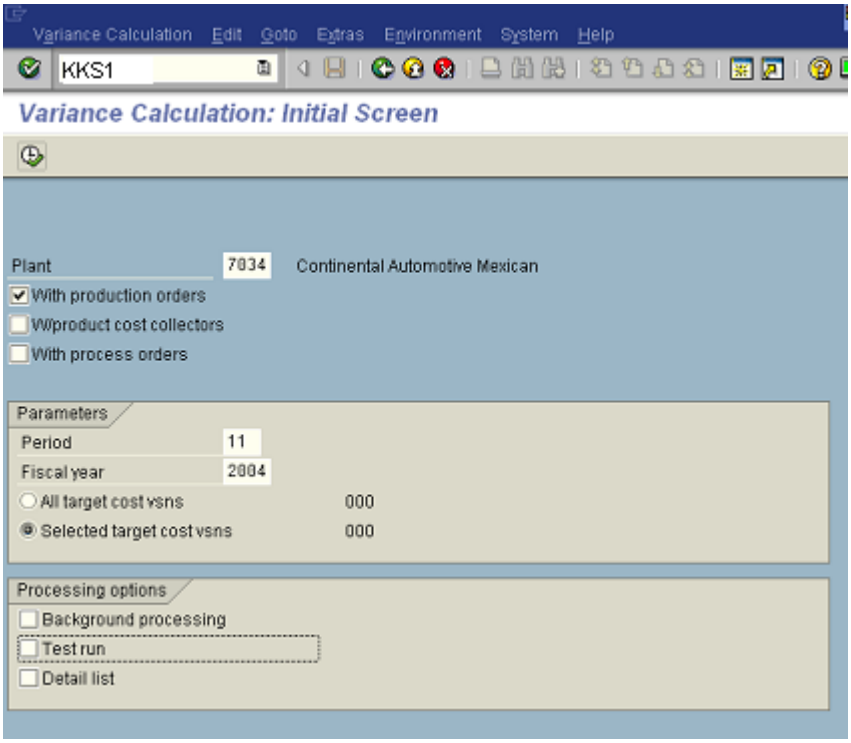
The production order receives the status VCAL (Variances calculated) after variances have been calculated.

When the system calculates variances, it valuates 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:

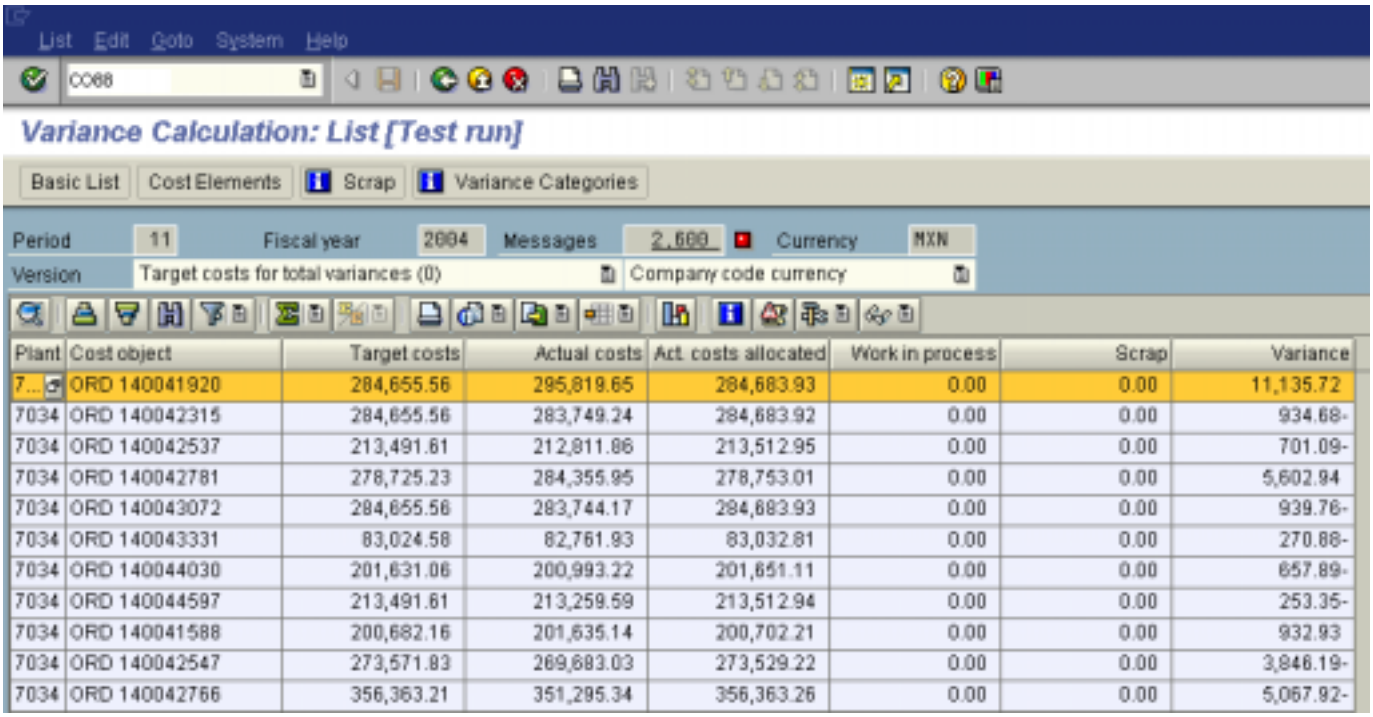
SAP Menu Path	Accounting/Controlling/Product Cost Controlling/Cost Object Controlling/Product Cost by Order/Period-End Closing/Single Functions: Cost Object Hierarchy/Work in Process/Variances/KKS1-Collective Processing
Transaction Code	KKS1

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:



Plant	Cost object	Target costs	Actual costs	Act. costs allocated	Work in process	Scrap	Variance
7...	ORD 140041920	284,655.56	295,819.65	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	213,491.61	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	213,491.61	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	269,683.03	273,529.22	0.00	0.00	3,846.19-
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

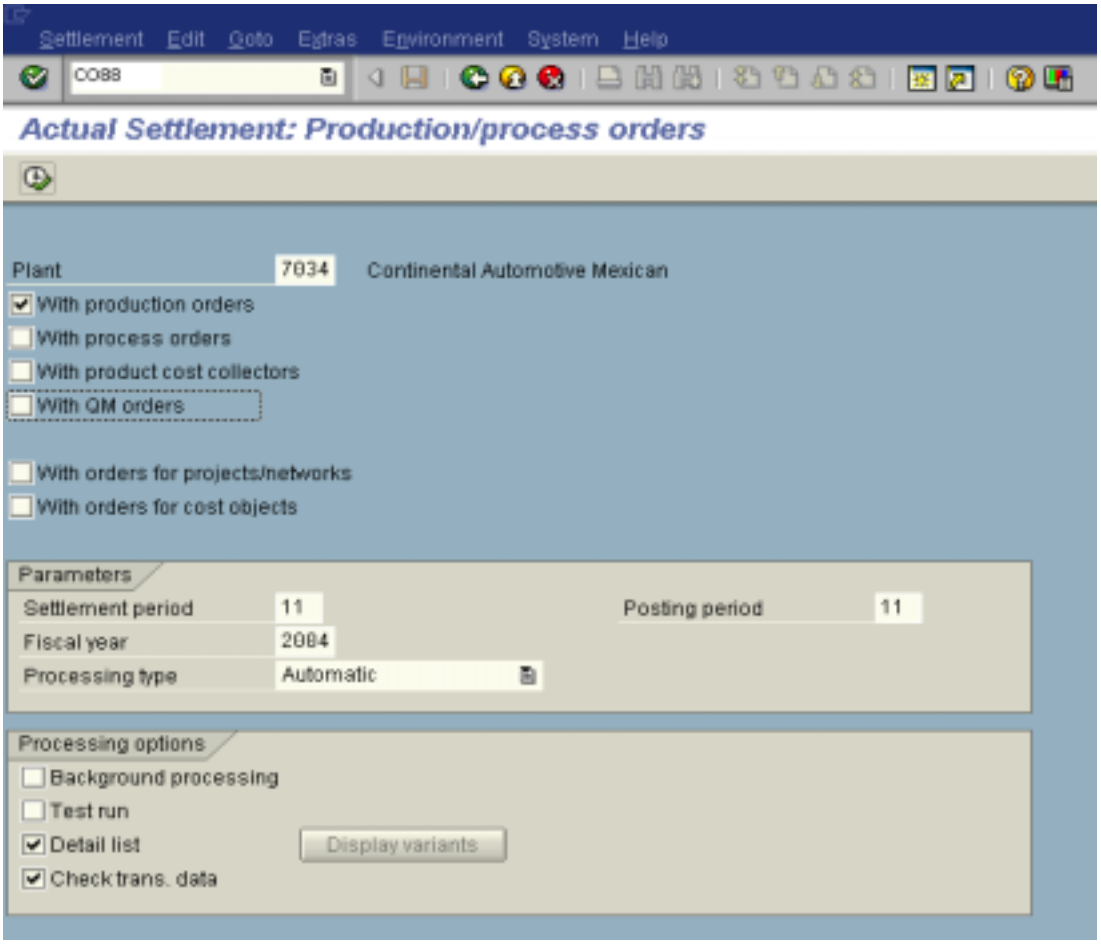
Typically there is one distribution rule for each receiver.

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

Access the transaction by:

SAP Menu Path	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
Transaction Code	CO88

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.	
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.	

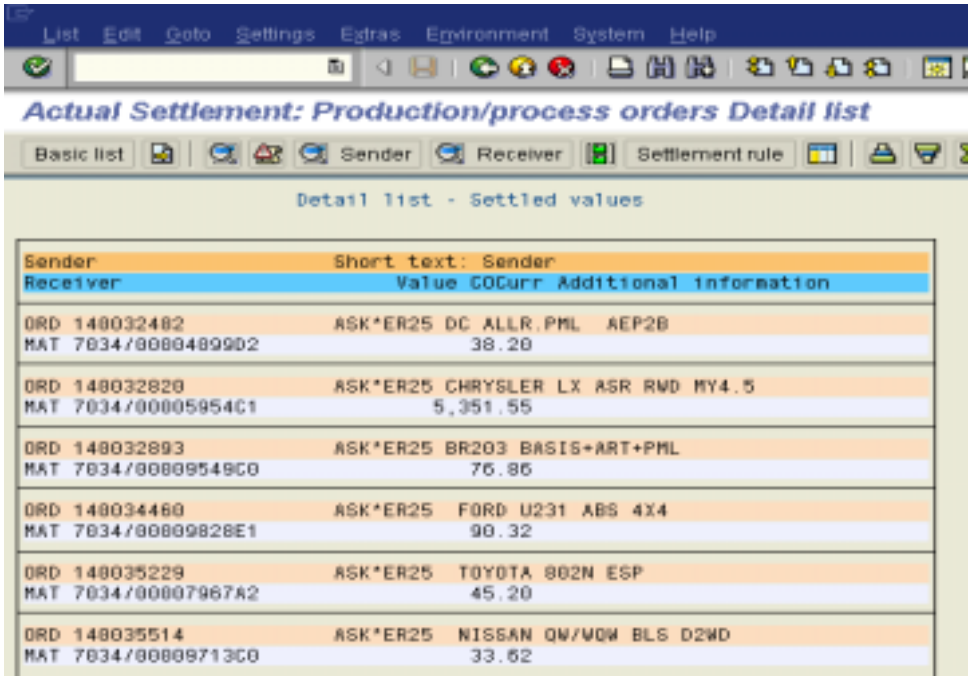
TIP
The CO88 transaction settles production orders collectively. For settling one individual production order use the transaction KO88 (PO Settlement: Individual Processing).

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 *opened* or closed.
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 *Released* but for whom no settlement instruction was created.

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

A de*tail 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)

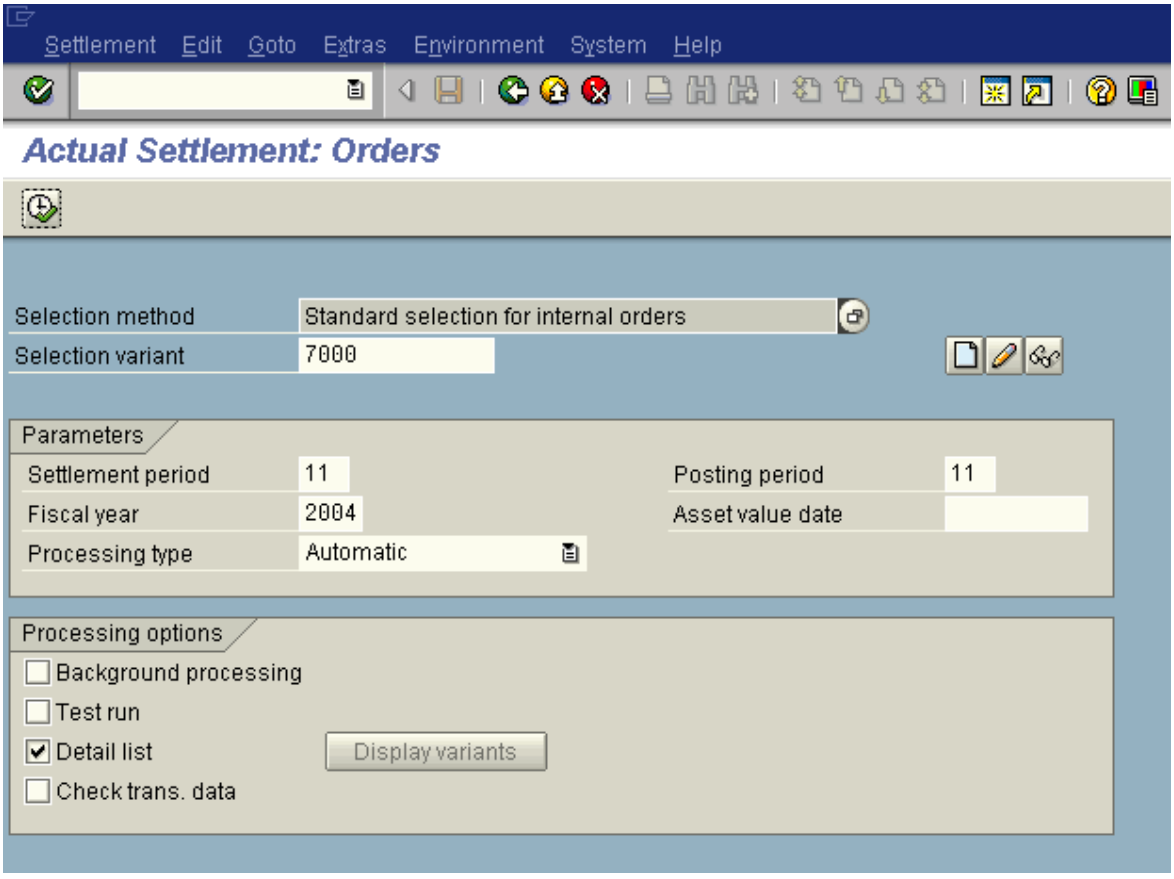
Overview

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:

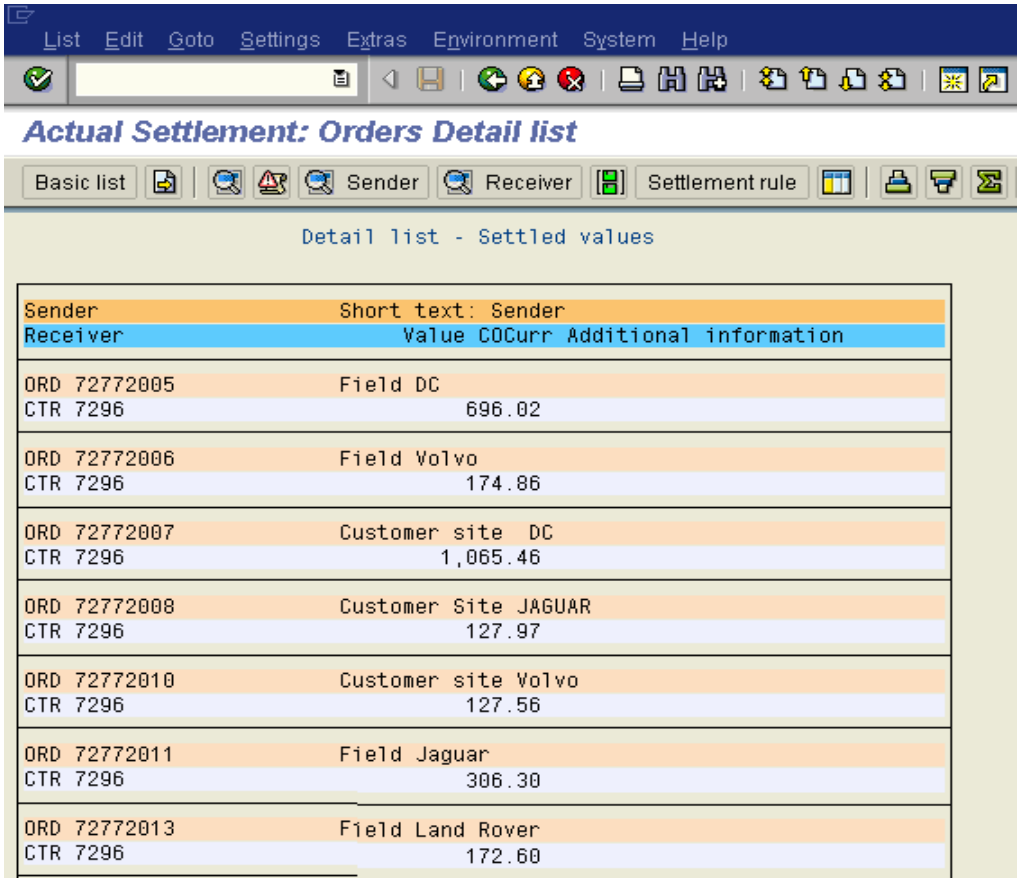
SAP Menu Path	Accounting/ Controlling/ Internal Orders/ Period End-Closing/ Single Functions/ Settlement/ KO8G – Collective
Transaction Code	KO8G

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



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:



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 valuated 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.

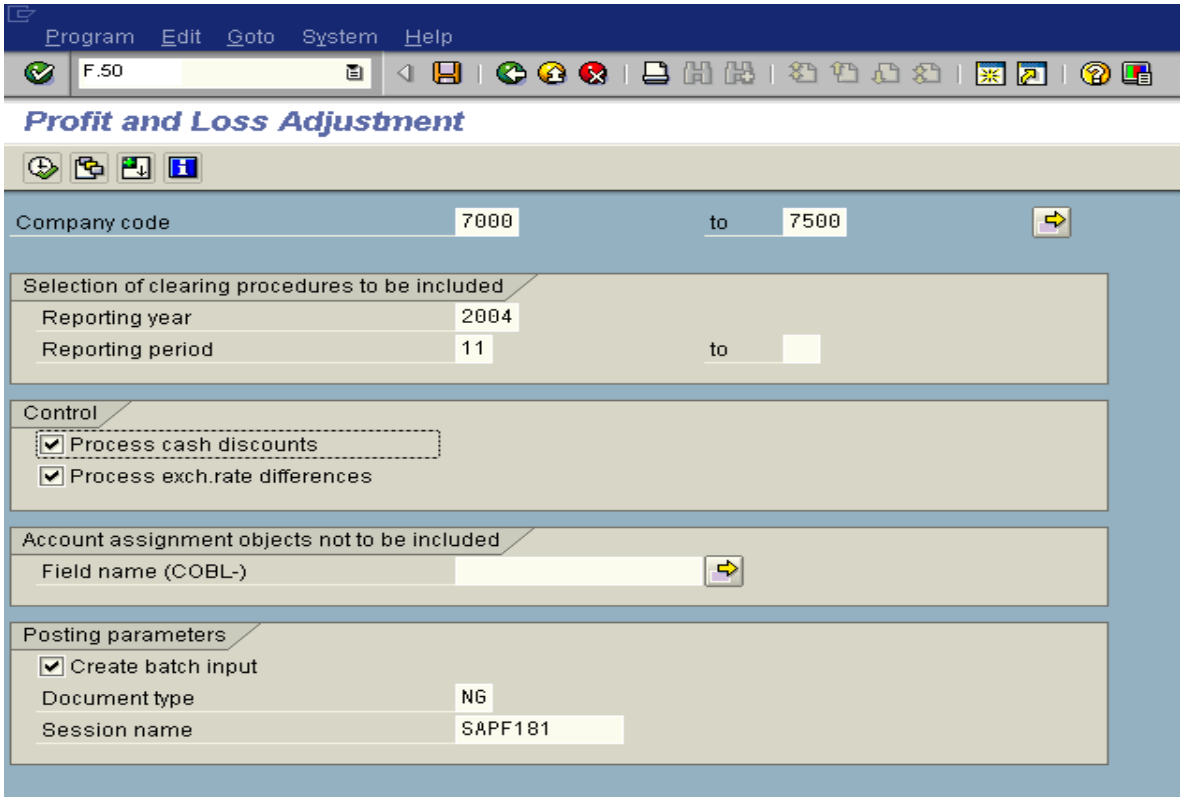
To prevent the business area balances from shifting because of the transfer postings, you have to set up a clearing account which records the clearing entries (postings which produce a zero balance). The program may only be executed once for each posting period, that is, no clearing procedures may be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

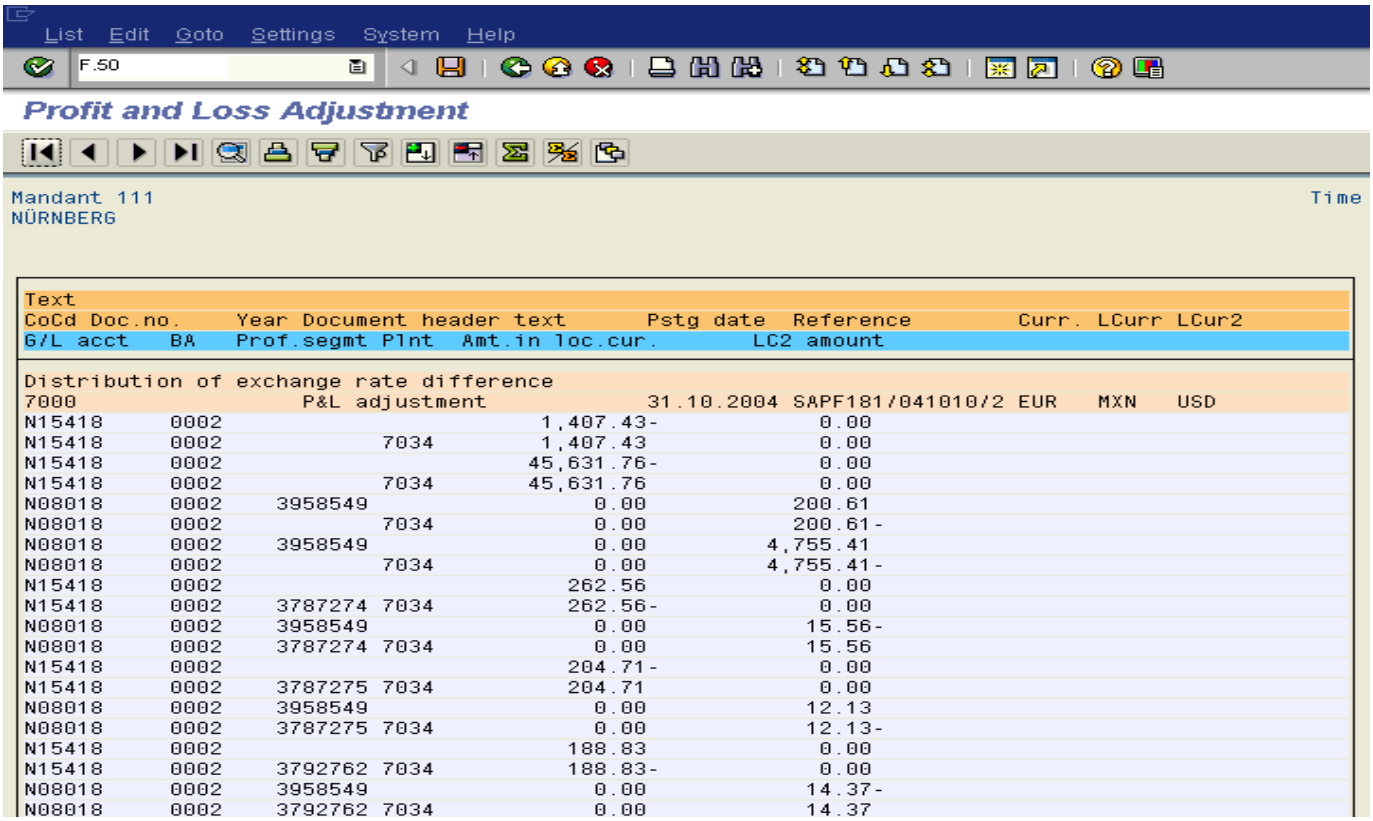
SAP Menu Path	Accounting/ Financial Accounting/ General Ledger/ Periodic Processing/ Closing/ Regroup/ F.50 - Profit and Loss Adjustment
Transaction Code	F.50

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” 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 differencies	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”.	



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

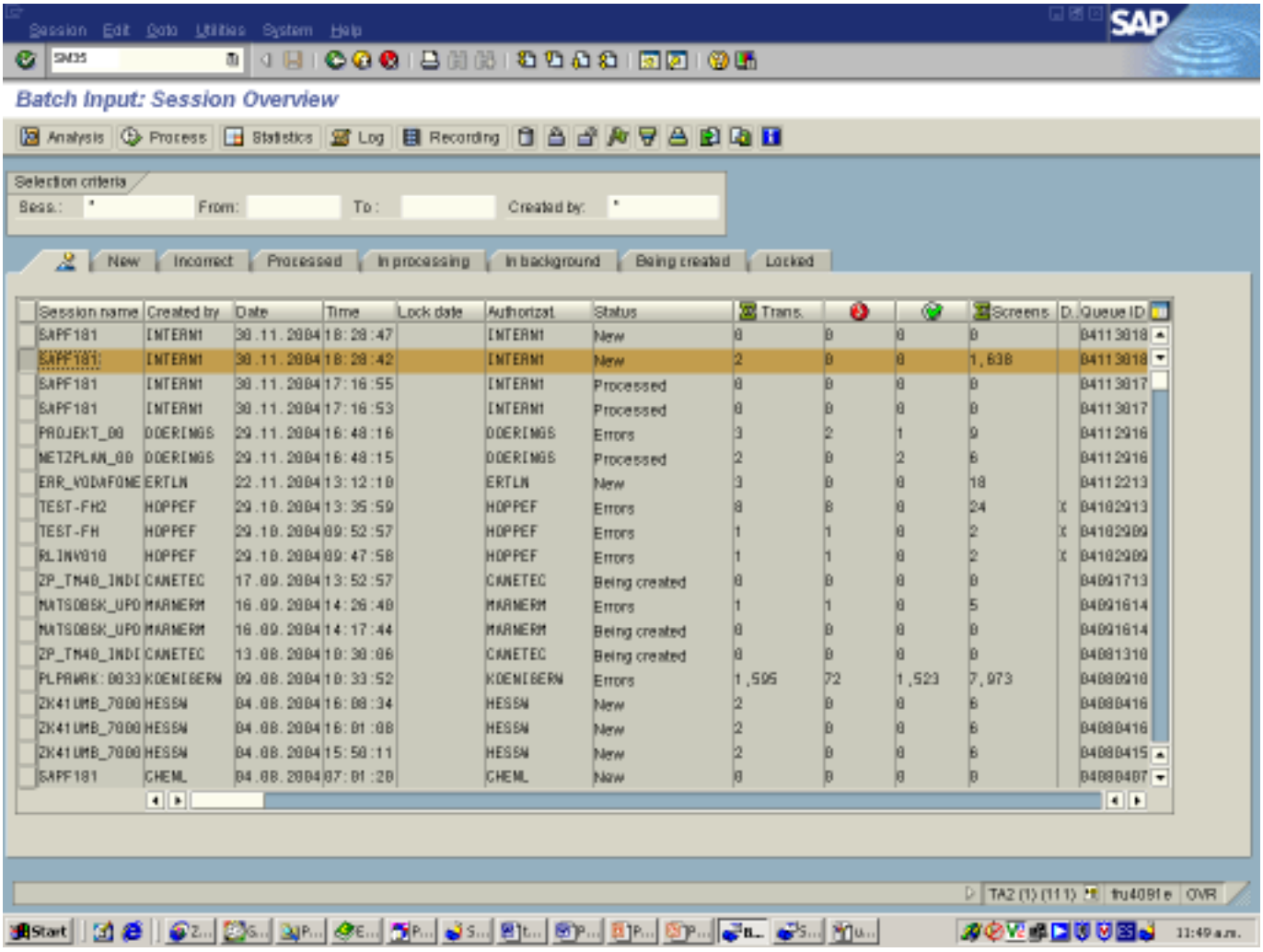
N15418	0002			1,407.43-	0.00			
N15418	0002		7034	1,407.43	0.00			
N15418	0002			45,631.76-	0.00			
N15418	0002		7034	45,631.76	0.00			
N08018	0002	3958549		0.00	200.61			
N08018	0002		7034	0.00	200.61-			
N08018	0002	3958549		0.00	4,755.41			
N08018	0002		7034	0.00	4,755.41-			
N15418	0002			262.56	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.

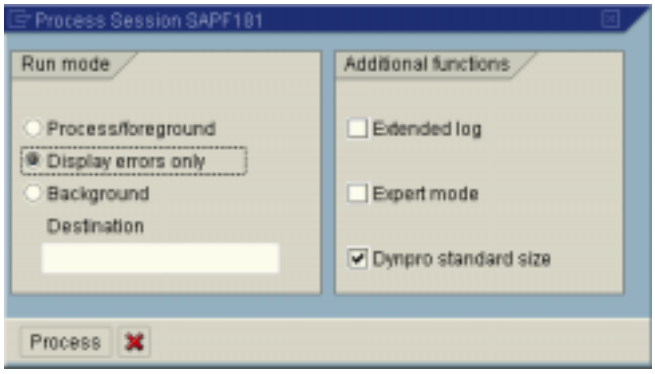
Access the transaction by:

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

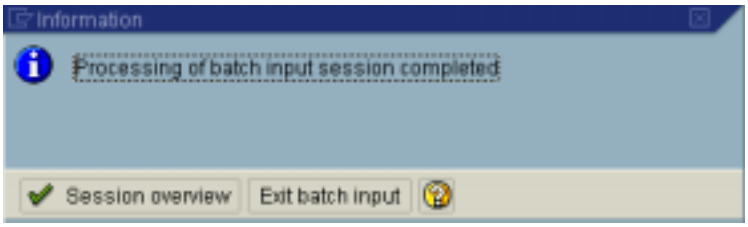
The following screen appears:



From the session list that appeared, select the rows (sessions) you have just created with the transaction F.50 and click  . 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 Enter or click Process. 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
- valuated 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).

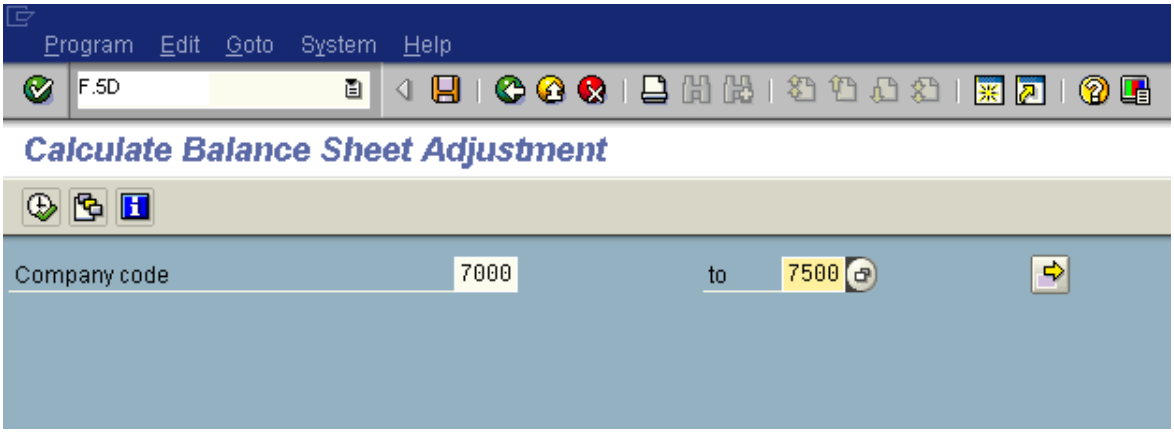
This process ensures the zero balance per business area necessary for creating business area balance sheets. It consists of the following steps:
When posting a document, the system analyzes it to determine whether a balance sheet readjustment is necessary. If a readjustment is required, the system marks 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.

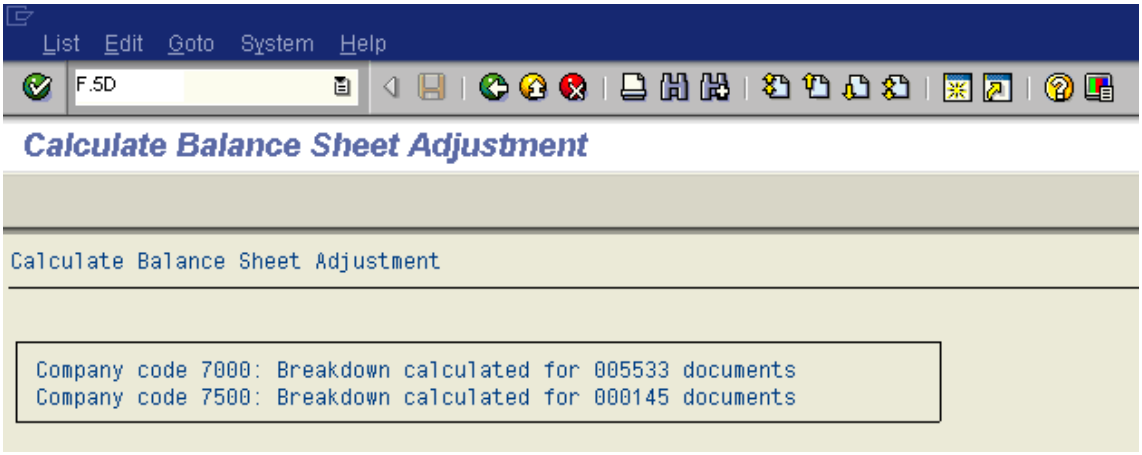
Access the transaction by:

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

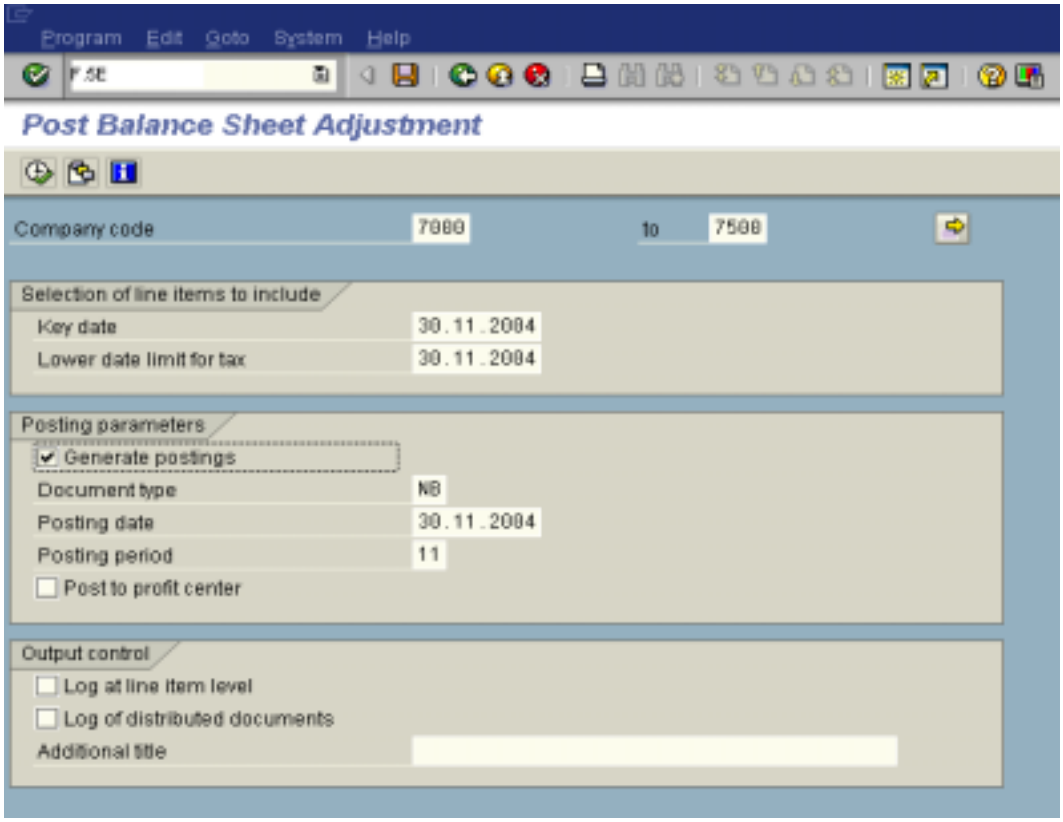
Overview

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

Access the transaction by:

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

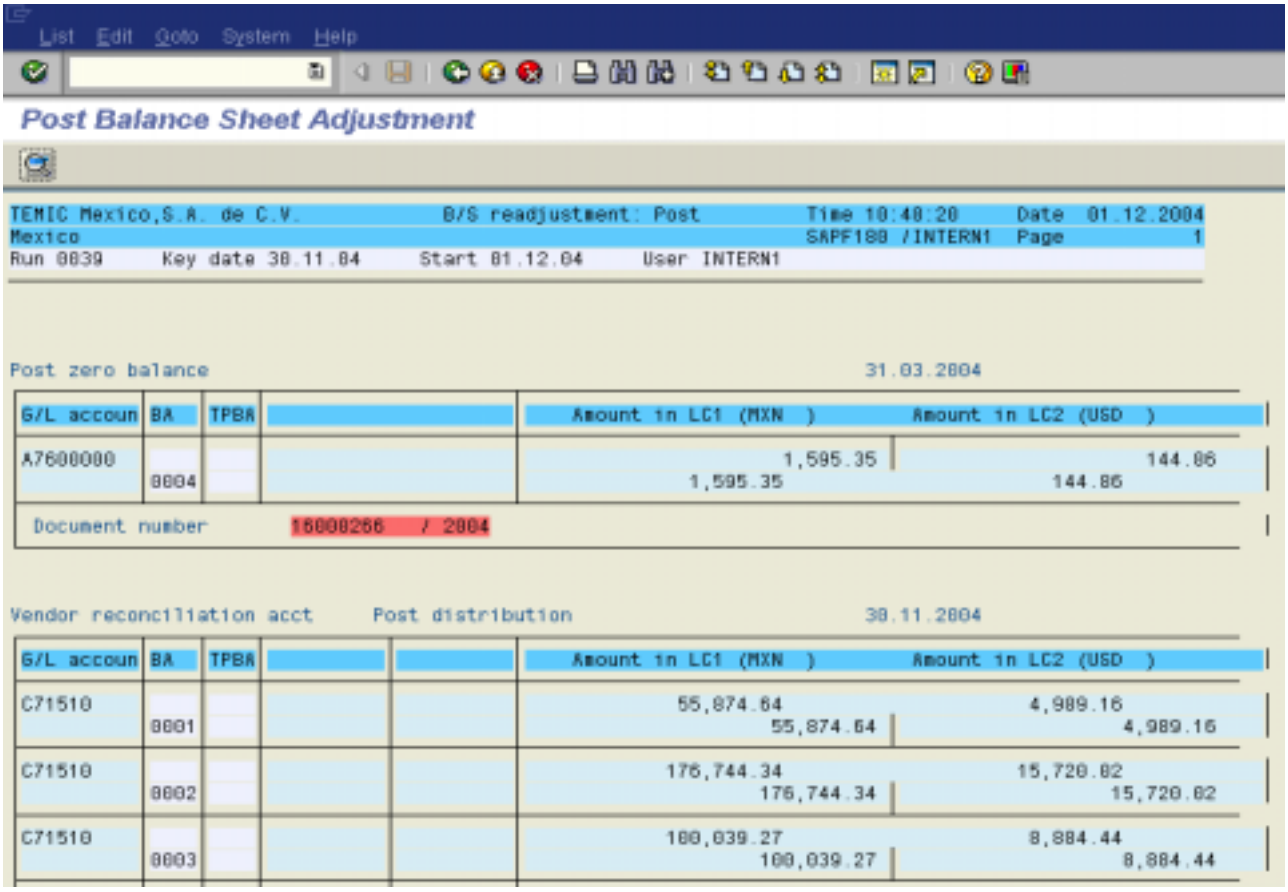
In the transaction screen enter the values as shown below and click :



Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from “7000” 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:



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 valuated:

- 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 valuated document and posted to adjustment accounts and P&L accounts. Assets and liabilities are valuated 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 valuated instead. The result of the valuations are stored per valuated document and posted to adjustment accounts and P&L accounts.

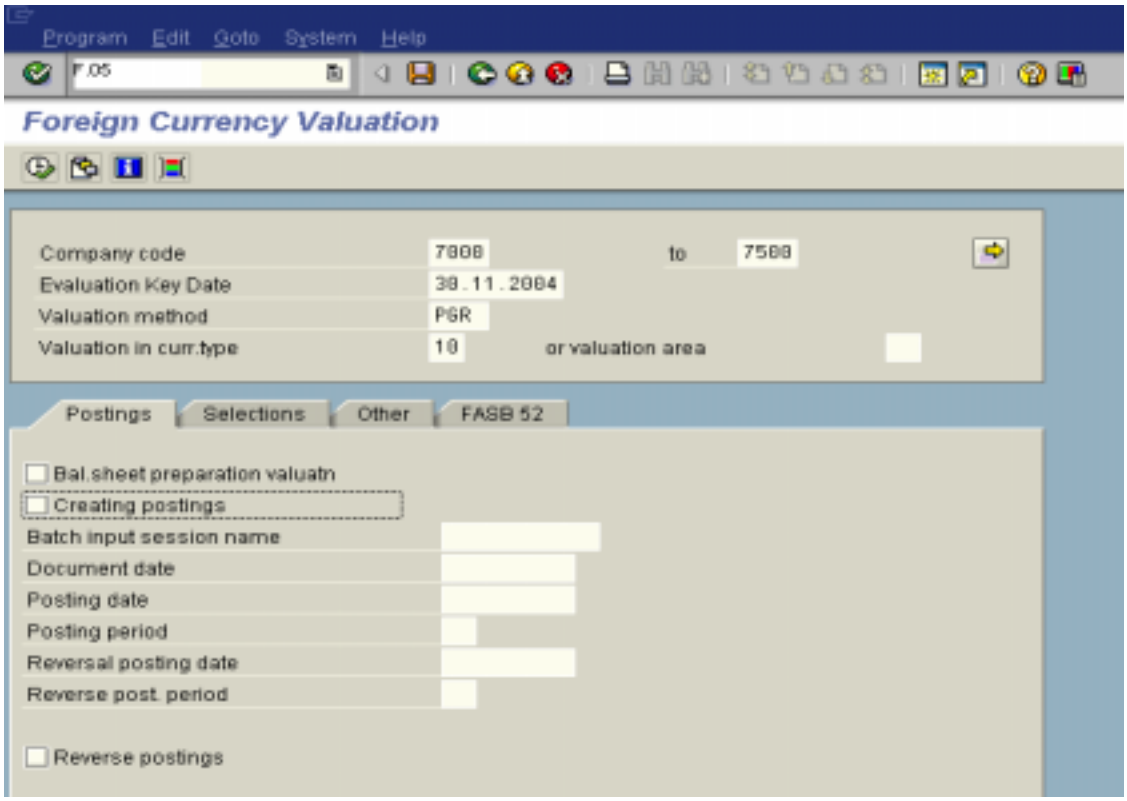
Access the transaction by:

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

a) Valuation of Open Items

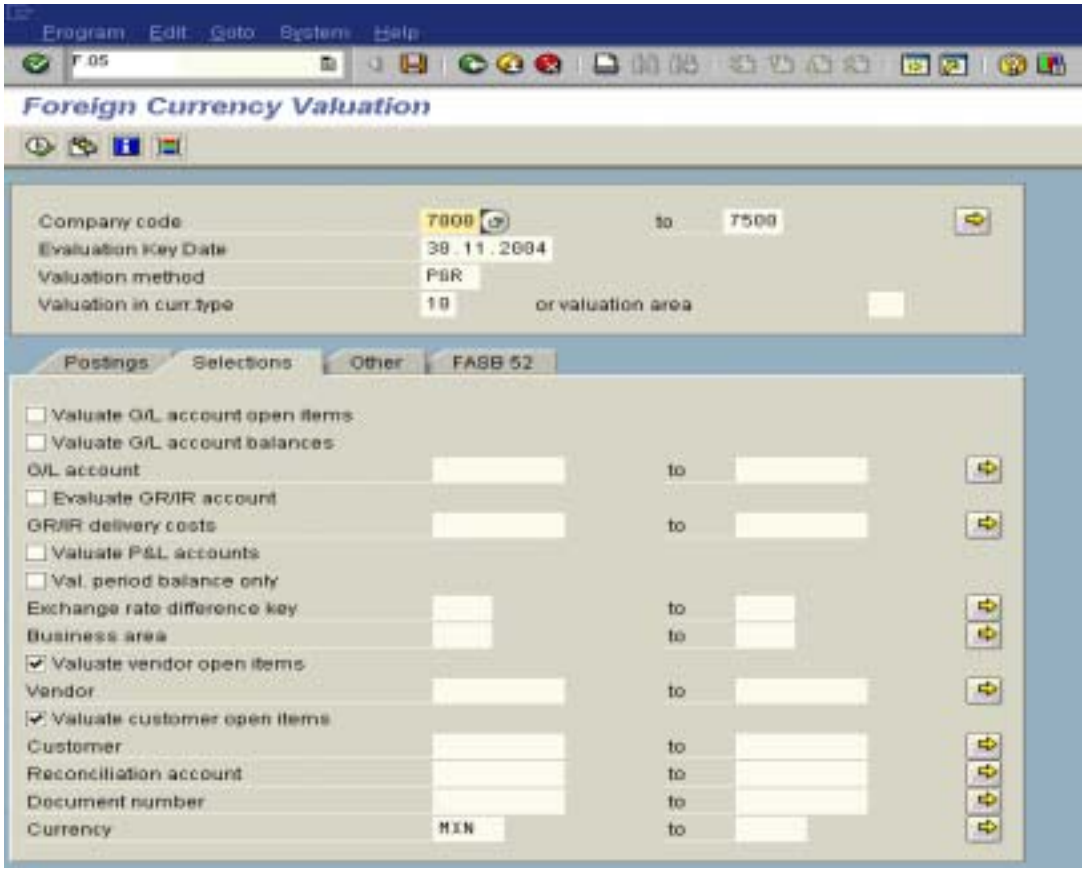
In this transaction, as a precaution, it's better to proceed in two steps. In the first step we calculate valuations without posting them. In the second step, after making sure the calculations are correct, we post them to accounting.
First, enter the values in the form header only like on the screen 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”.	

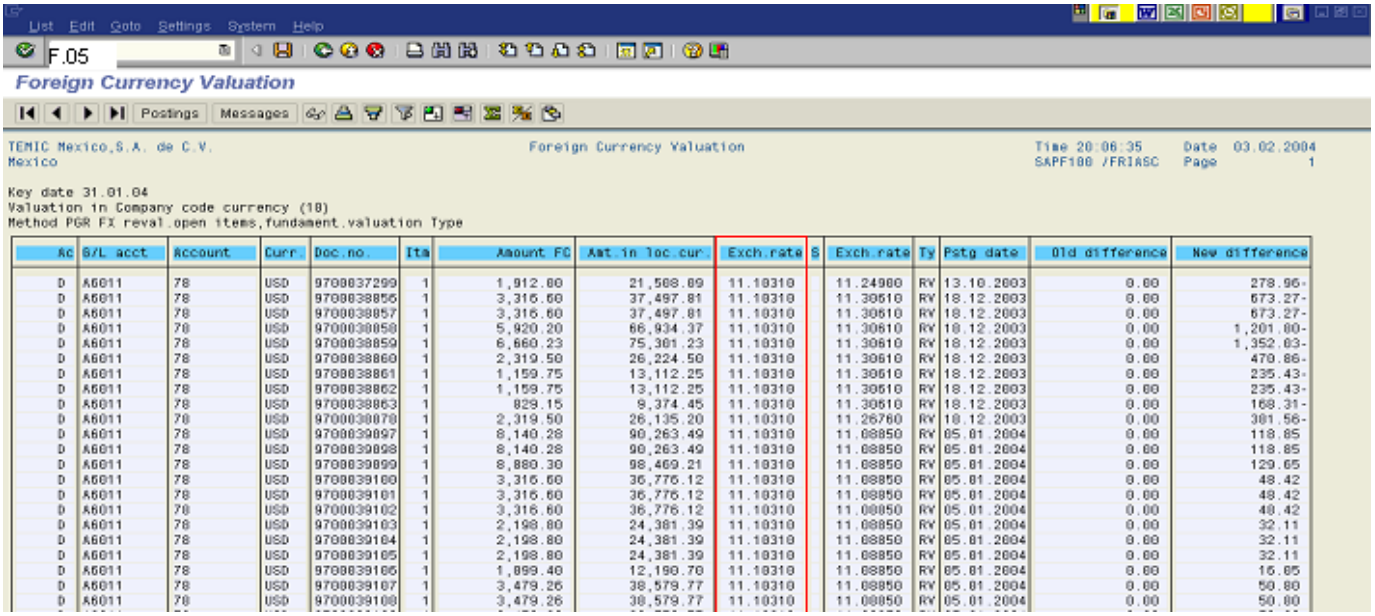
In the “Selections” card enter the values as shown below and click :



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".	

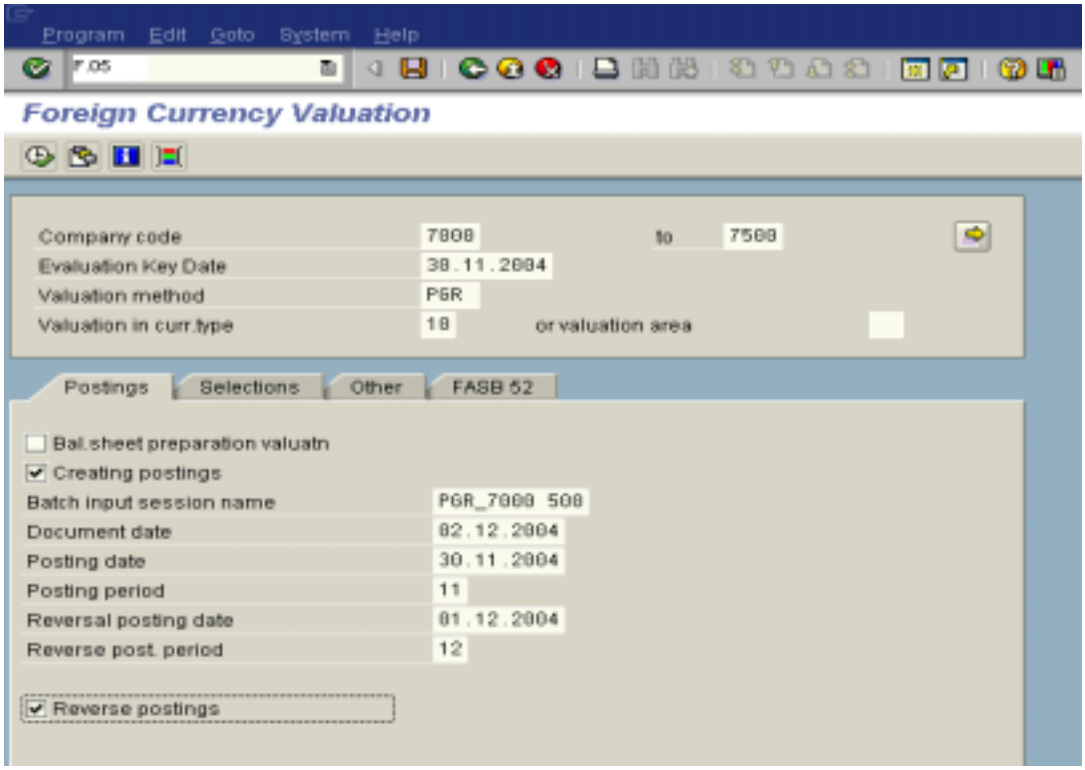
The results of the calculation appear on the next screen. The numbers in the red-marked "Exchange rate" column on the picture are the exchange rates used for valuation. These exchange rates are delivered by Germany. The numbers in the "Account" column identify the respective business partners.

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



Ac	G/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
D	A6011	78	USD	9700037299	1	1,912.00	21,508.09	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	6,660.23	75,301.23	11.10310		11.30610	RV	18.12.2003	0.00	1,352.03-
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	301.56-
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	1,099.40	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.



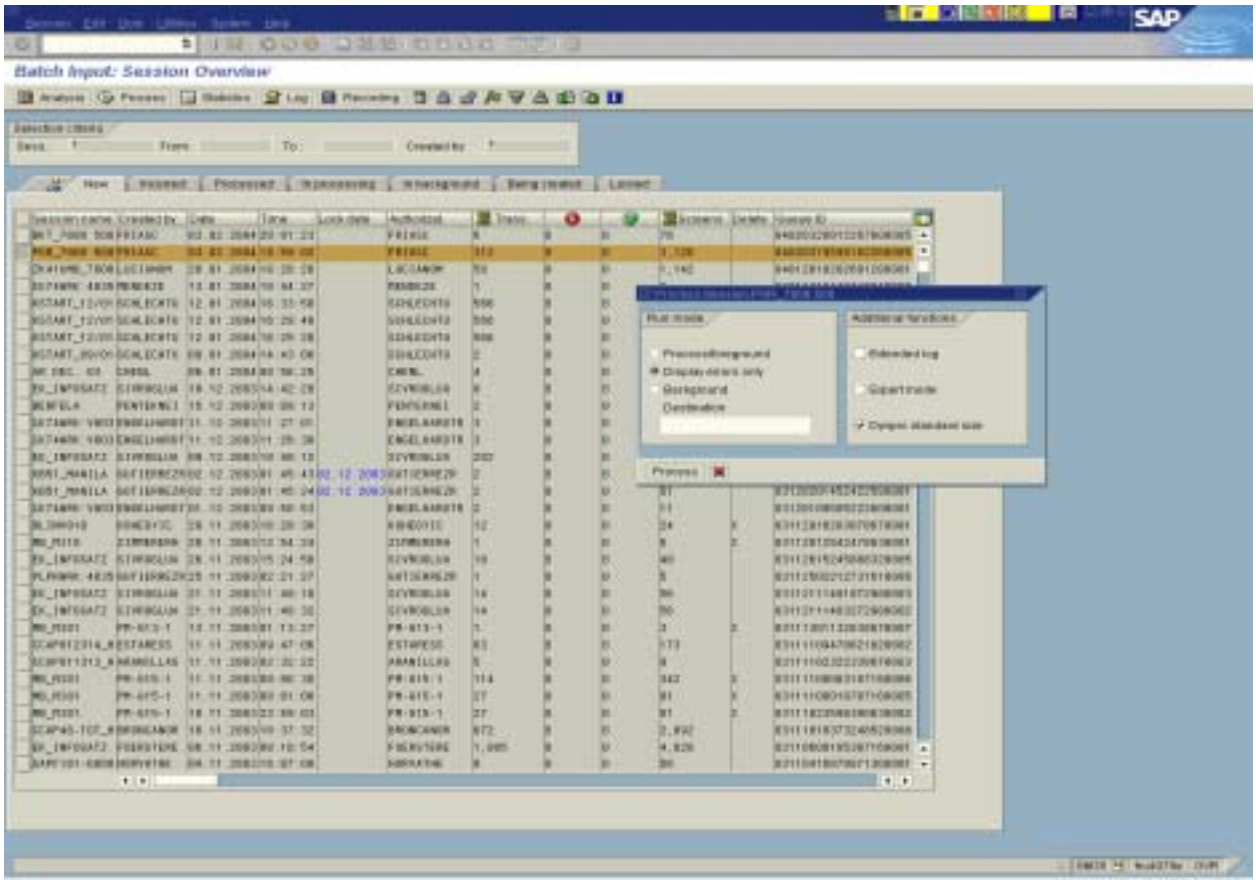
Field Name	Description	User Action and Values	Comments
Creating postings	If you select this parameter, postings are generated and put into a batch input session specified in the next field.	Check the parameter.	
Batch input session name	The postings are entered in a batch input session using the name 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.

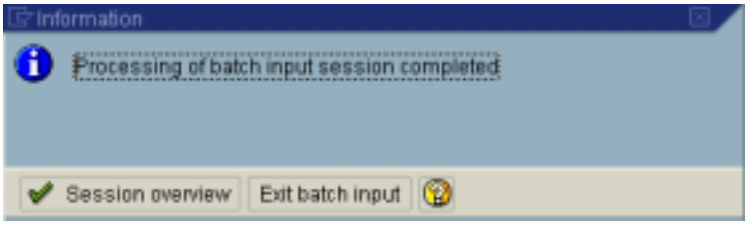
Access the transaction by:

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

The following screen appears:

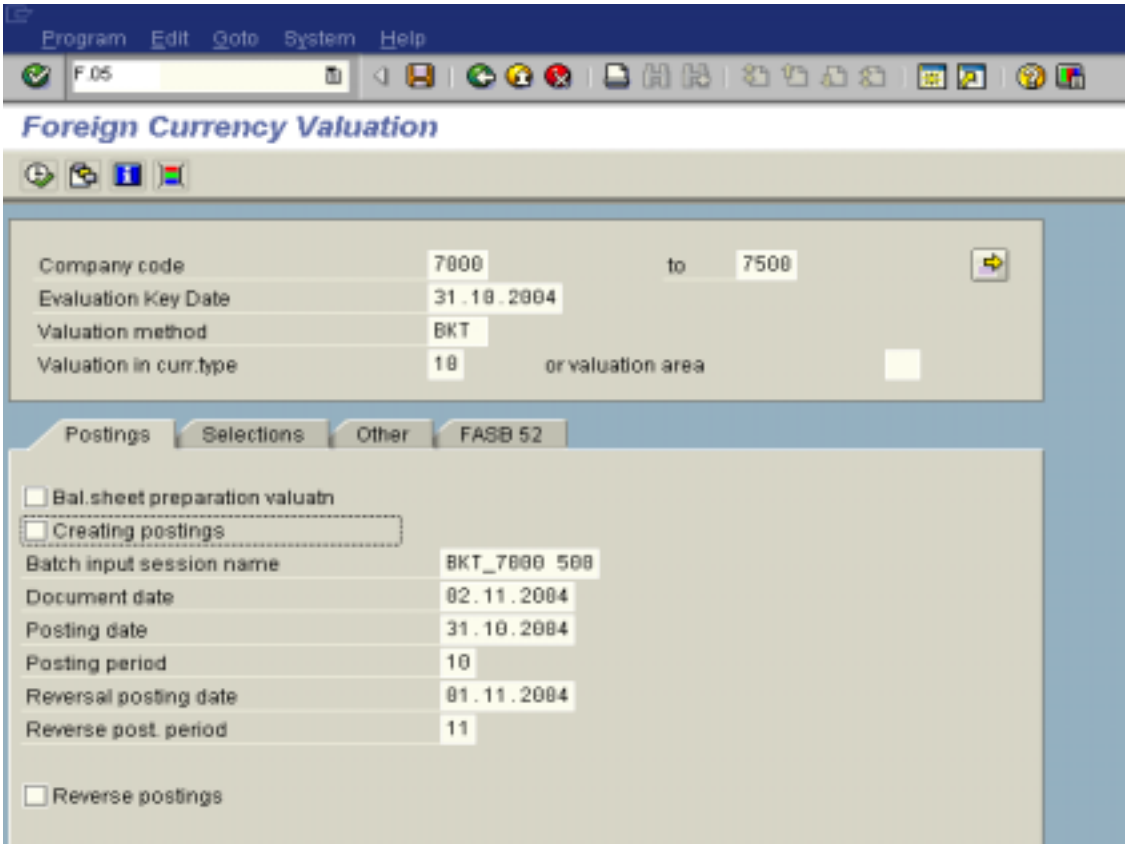


From the session list that appeared, select the rows (sessions) you have just created with the transaction F.05 (session name “PGR_7000 500”) and click Process. A dialog box appears. Check the option “Display errors only” in the “Run mode”. The session will be executed in the background with the exception of error messages. Press Enter or click Process. You will be notified by the system once the batch session has been completed.

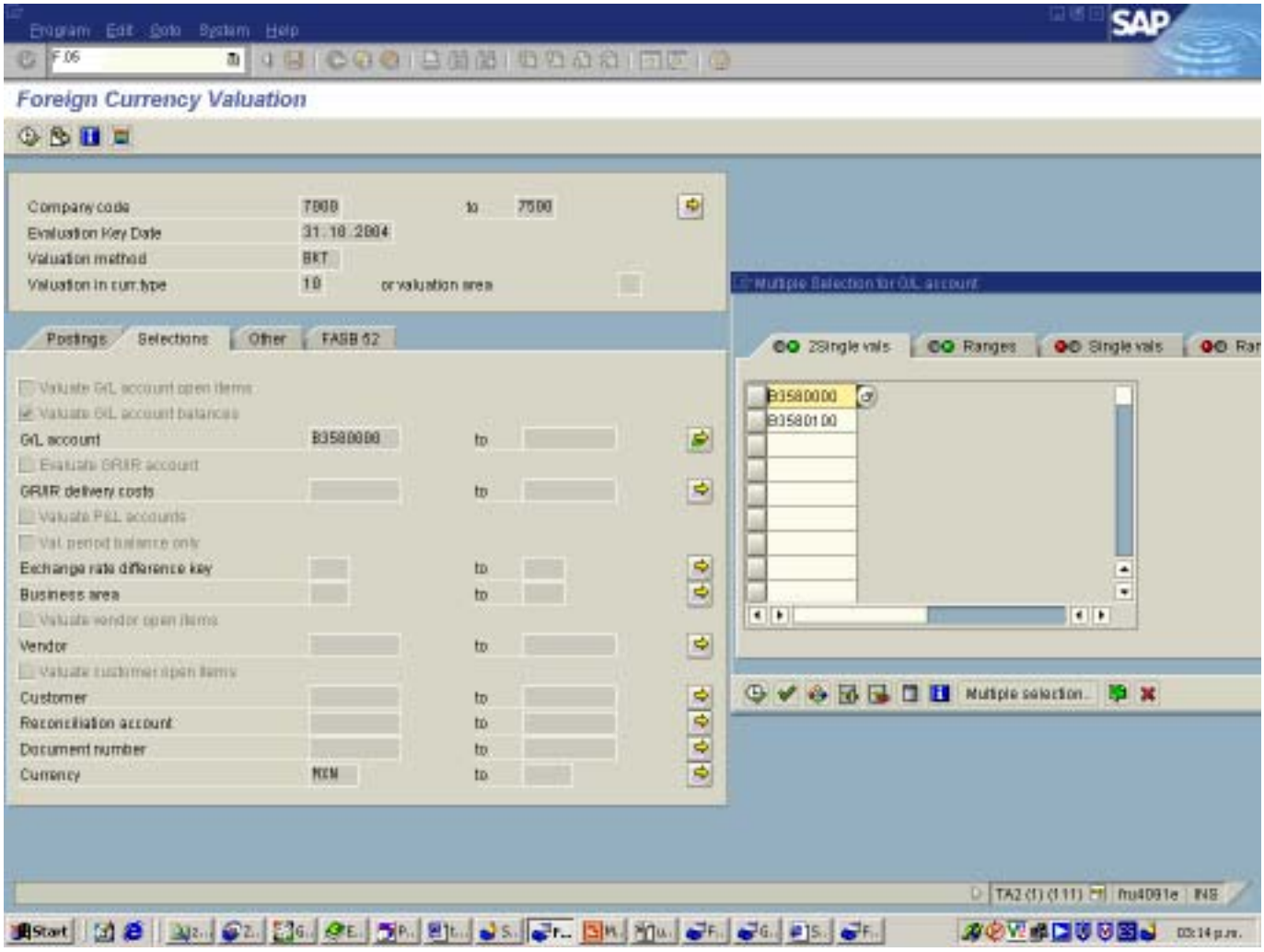


b) Valuation of Bank Accounts

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:

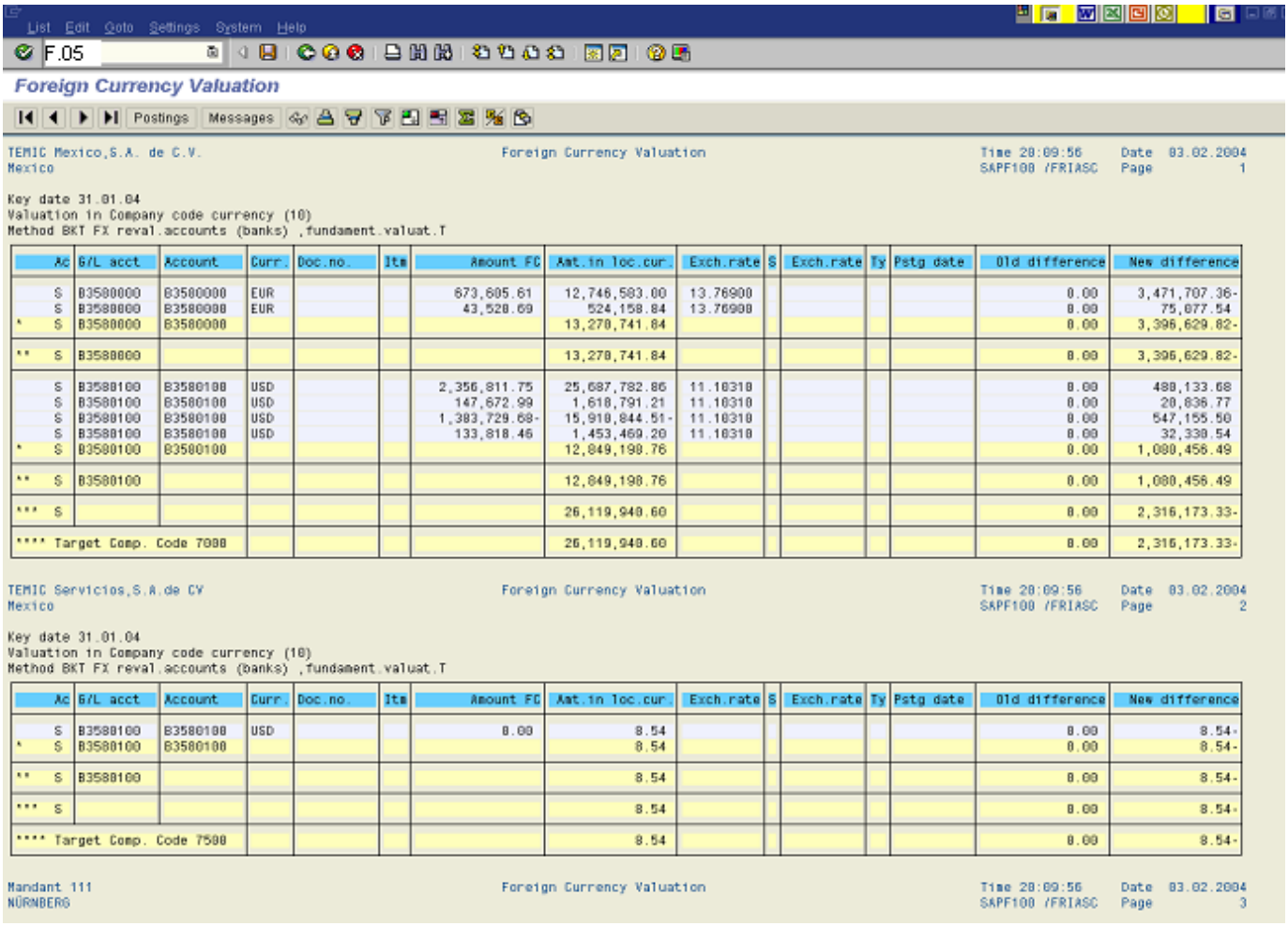


On the “Selections” card enter the values as shown on the picture below and click the “Multiple selection” arrow on the “G/L account” level. A dialog window “Multiple selection for G/L account” appears. In the second row of the “Single value” card enter the account number “B3580100” standing for CITIBANK - 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 revaluate.	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.



List Edit Goto Settings System Help

F.05

Foreign Currency Valuation

Postings Messages

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	G/L acct	Account	Curr.	Doc.no.	Itm	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	12,746,583.00	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	32,330.54
*	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							26,119,940.60						0.00	2,316,173.33-
****	Target Comp. Code 7000							26,119,940.60						0.00	2,316,173.33-

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	G/L acct	Account	Curr.	Doc.no.	Itm	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 7500							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 simplier. 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.

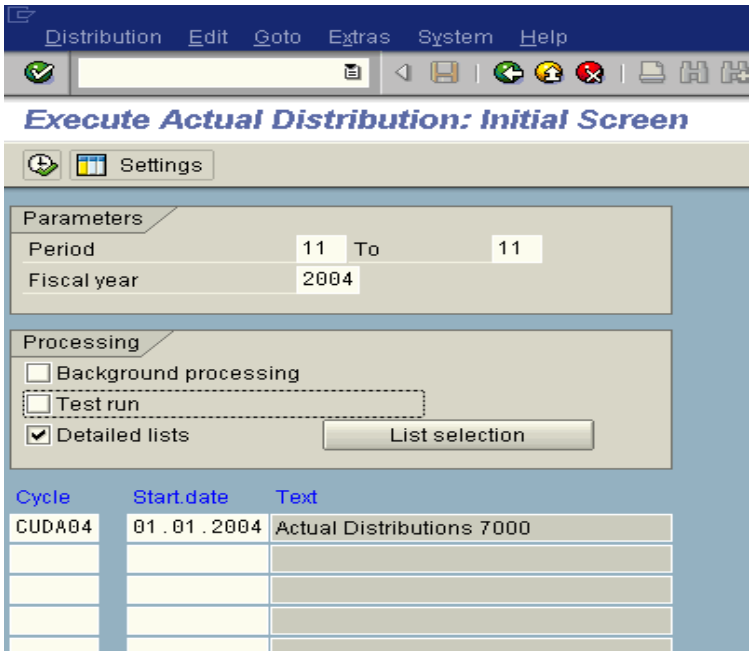
The following name convention is used for the cycles in the system:

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:

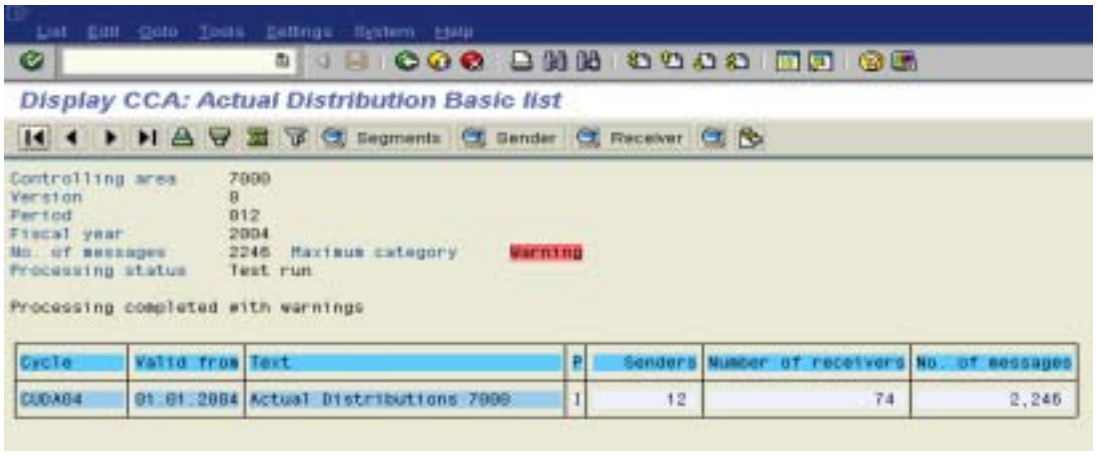
SAP Menu Path	Accounting/ Controlling/ Cost Center Accounting/ Period-End Closing/ Single Functions/ Allocations/ KSV5 – Distribution
Transaction Code	KSV5

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

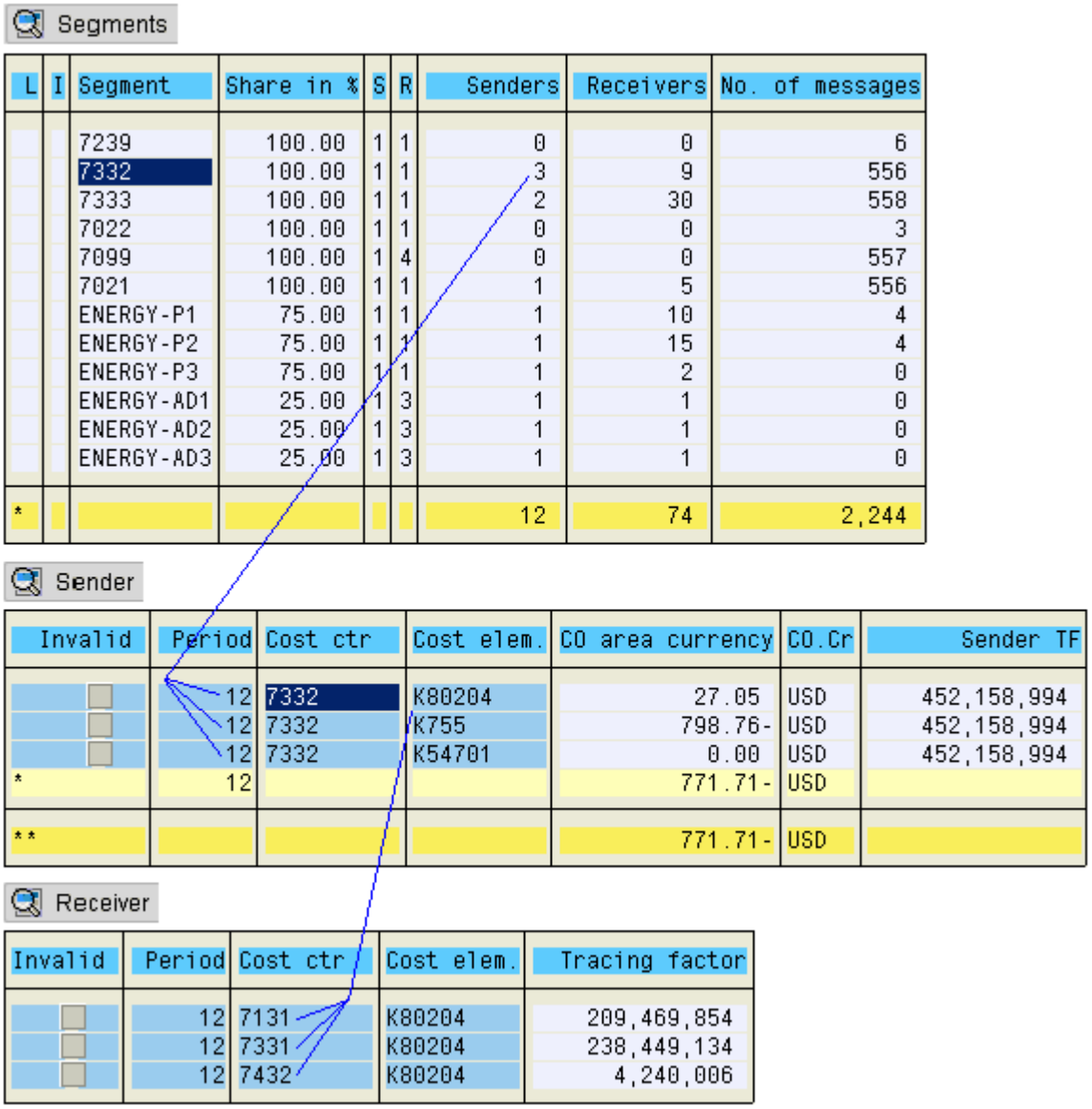


Field Name	Description	User Action and Values	Comments
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.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



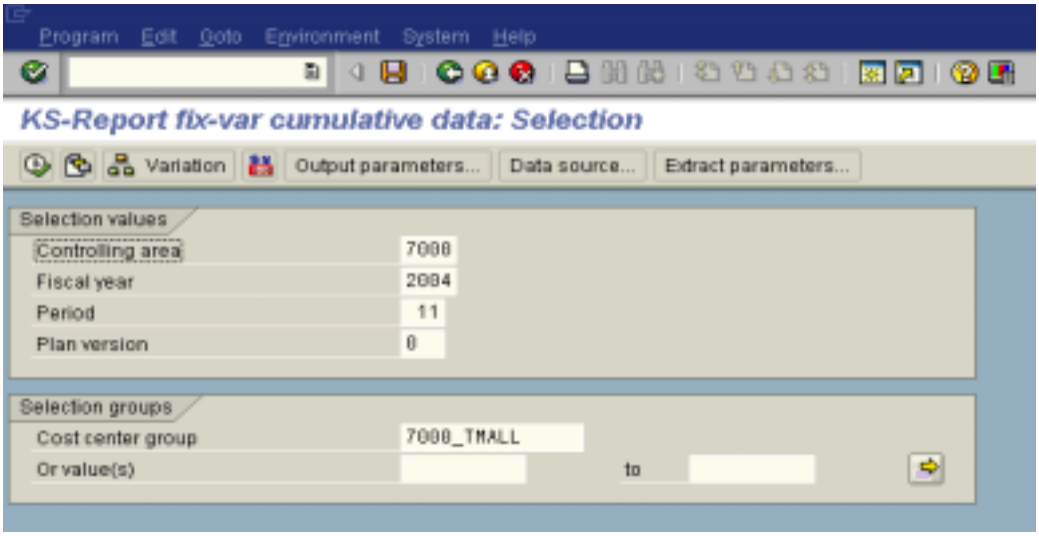
Checking the result of distribution

You can check whether all segmetns from the picture above have been fully credited by using the report "Y_TA1_36000172".

Access the transaction by:

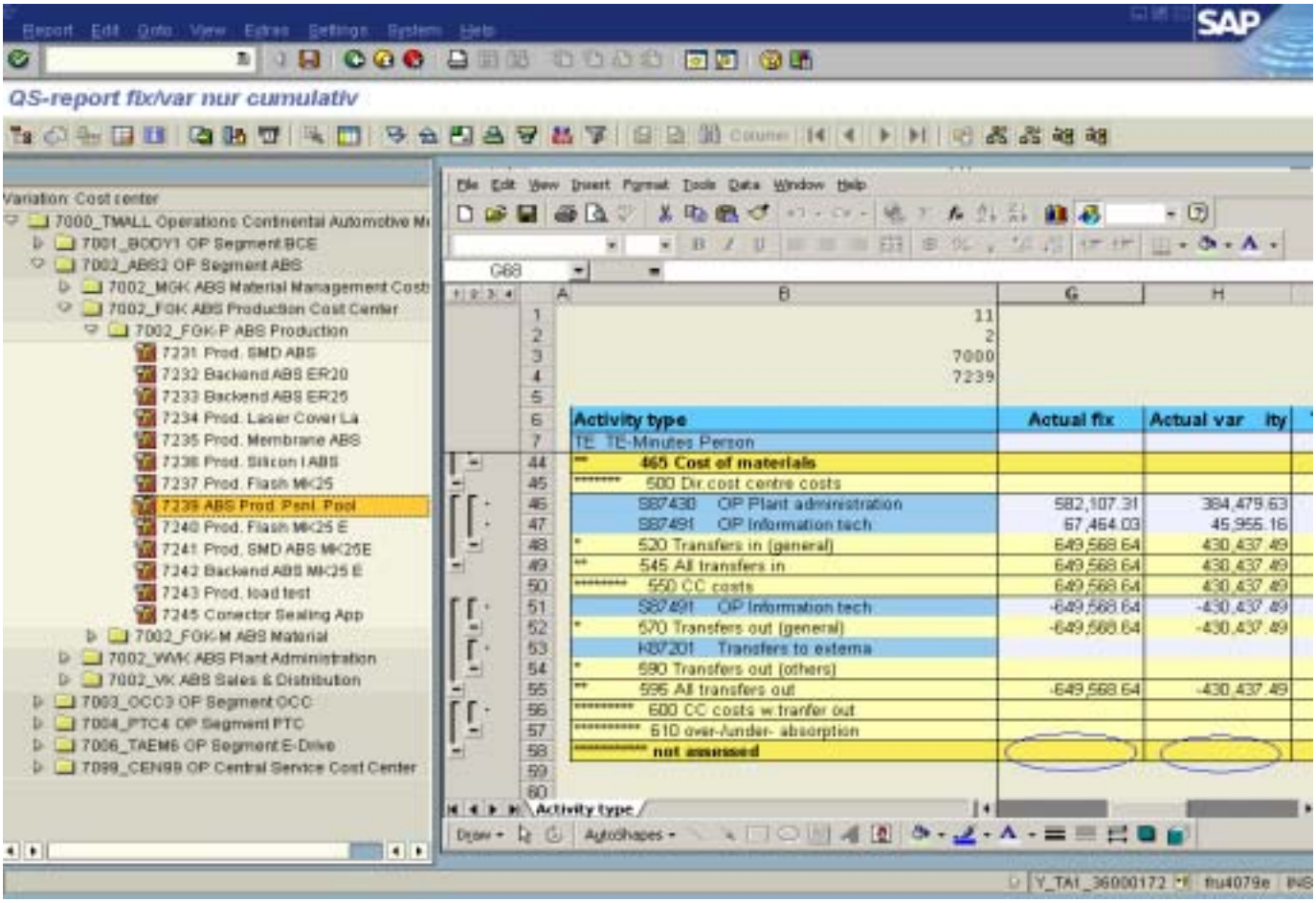
SAP Menu Path	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ TEMIC Reports for Cost Center Accounting/ TCE-Reports TMGK/ Y_TA1_36000172 - KS-Report fix-var cumulative data
Transaction Code	Y_TA1_36000172

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



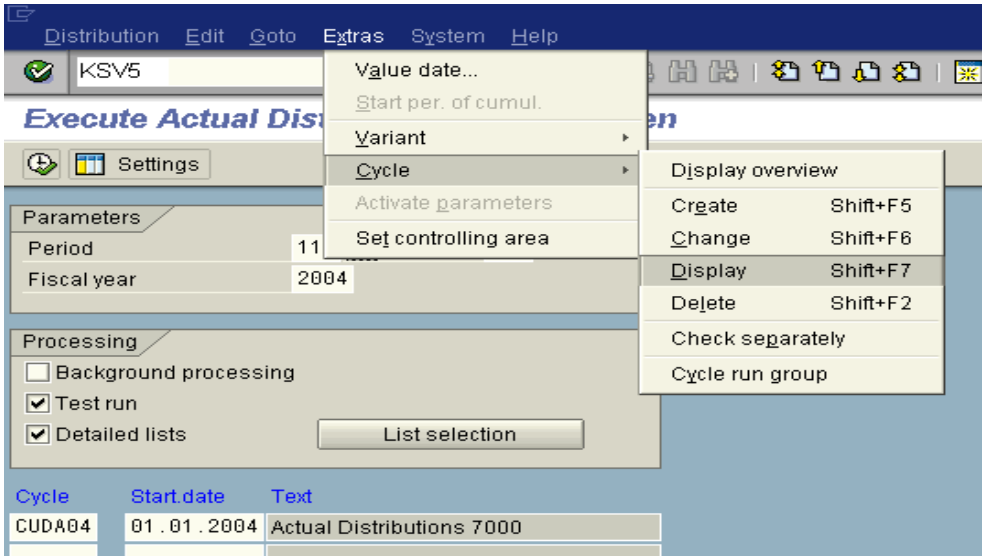
Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value “7000” representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Period	Select the month for the report.	Enter the 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:

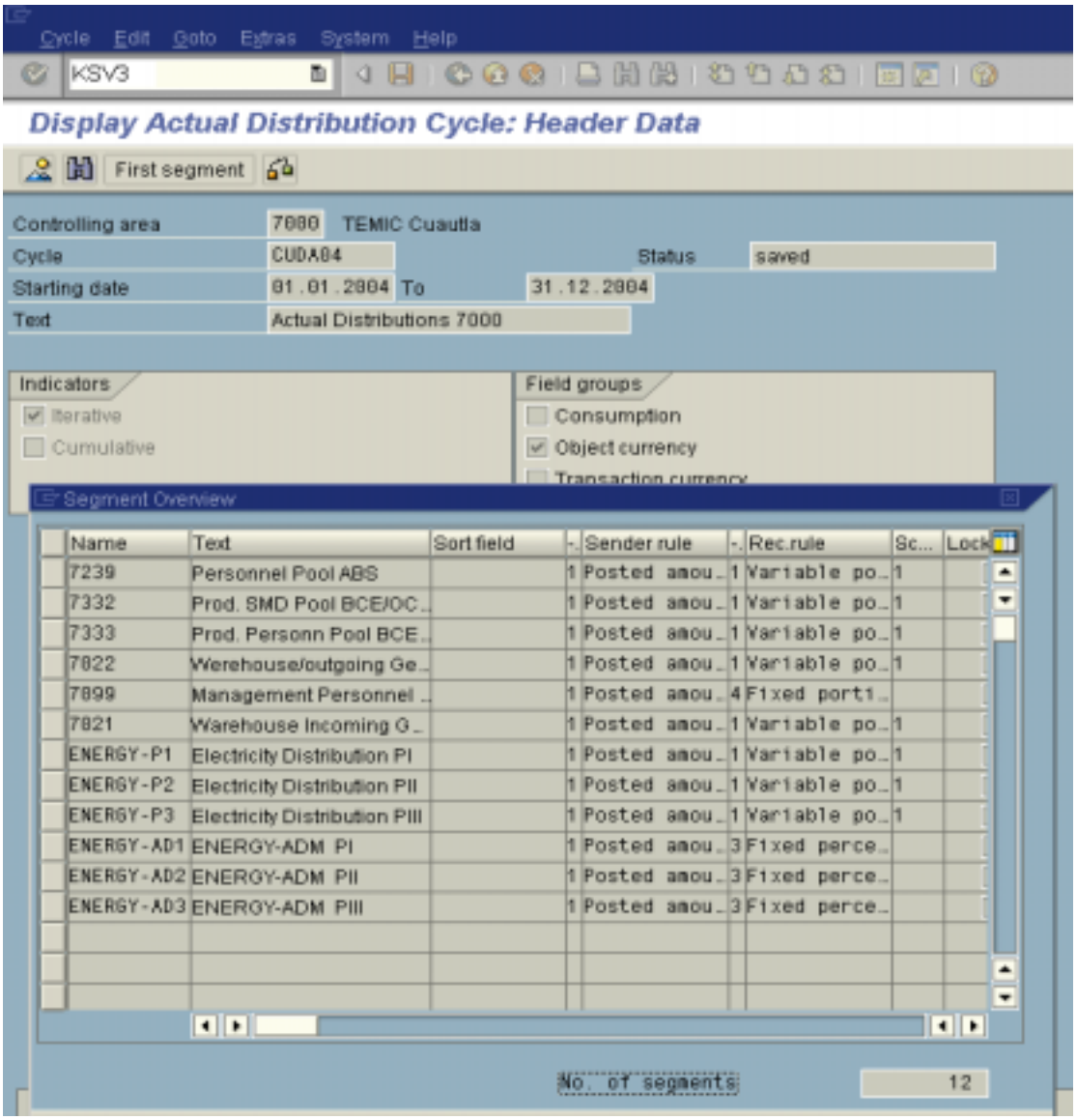


TIP

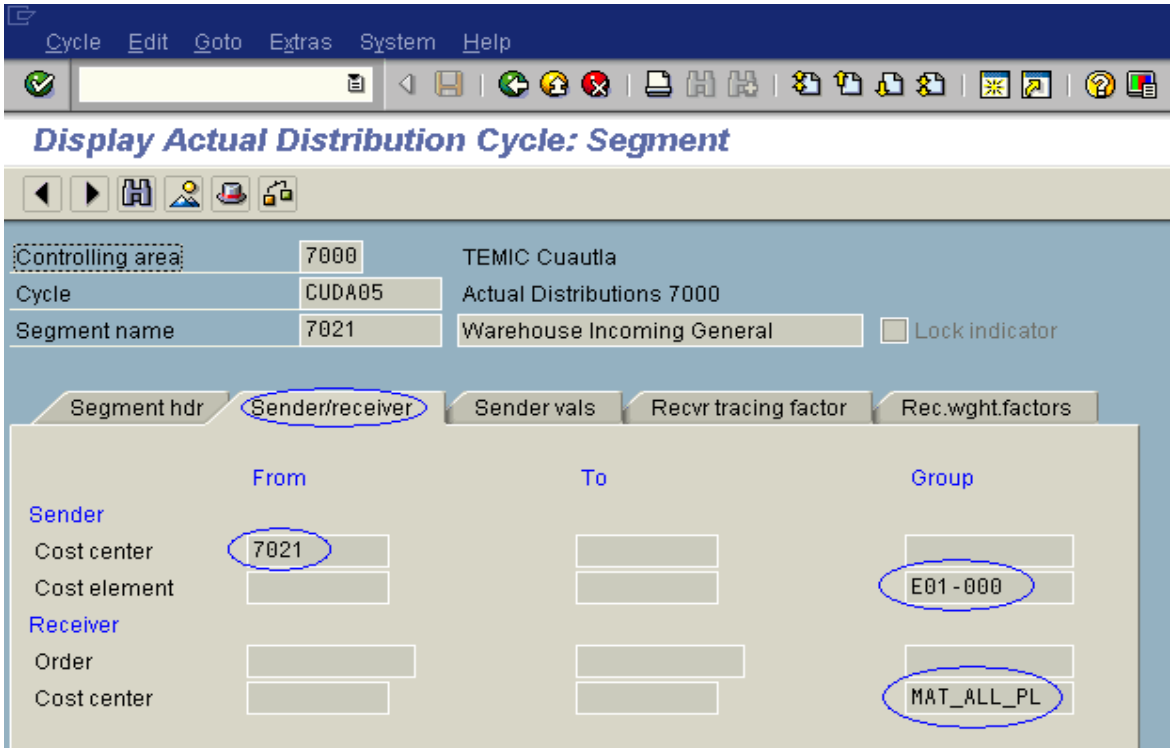
While in the "KSV5" transaction screen you can display the distribution cycle parameters. Go to Menu: Extras --> Cycle --> Display (or call directly the transaction "KSV3"):



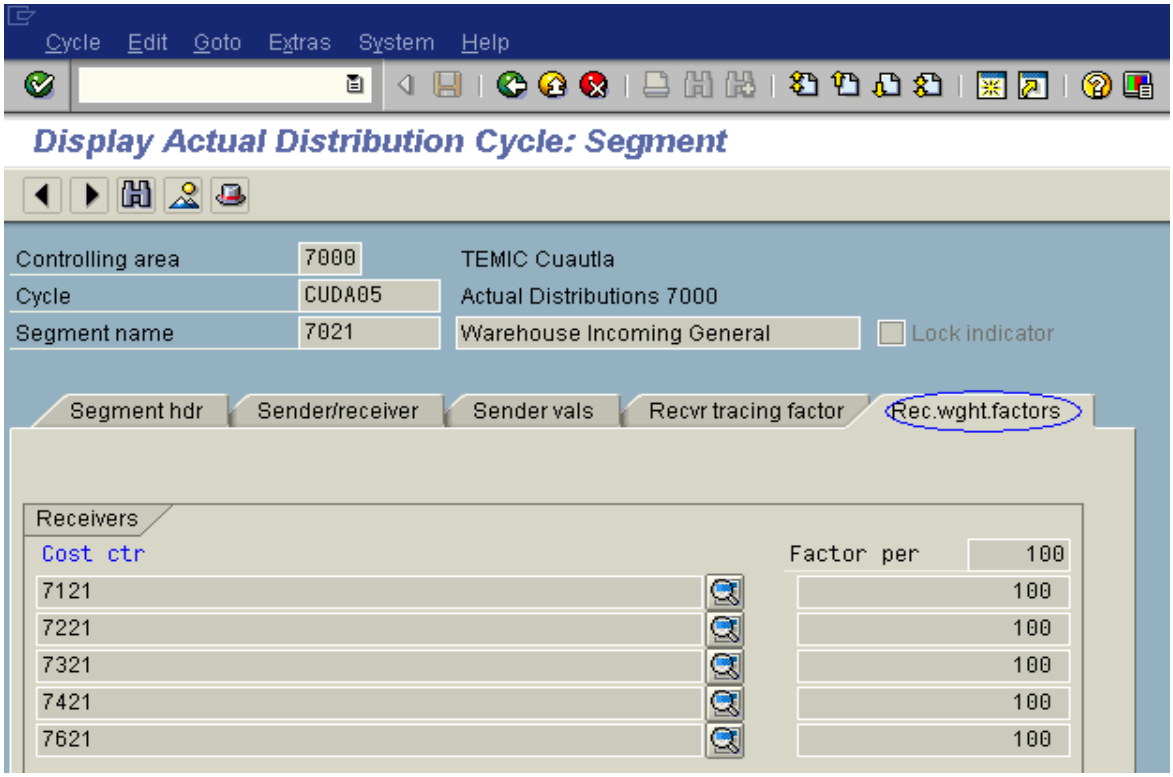
Select the desired distribution cycle (e.g. “CUDA04”) and hit ENTER . You can display a Segment Overview window (see picture below) by clicking on the icon. By selecting a segment row and clicking on the icon you can display the definition of respective distribution rules:



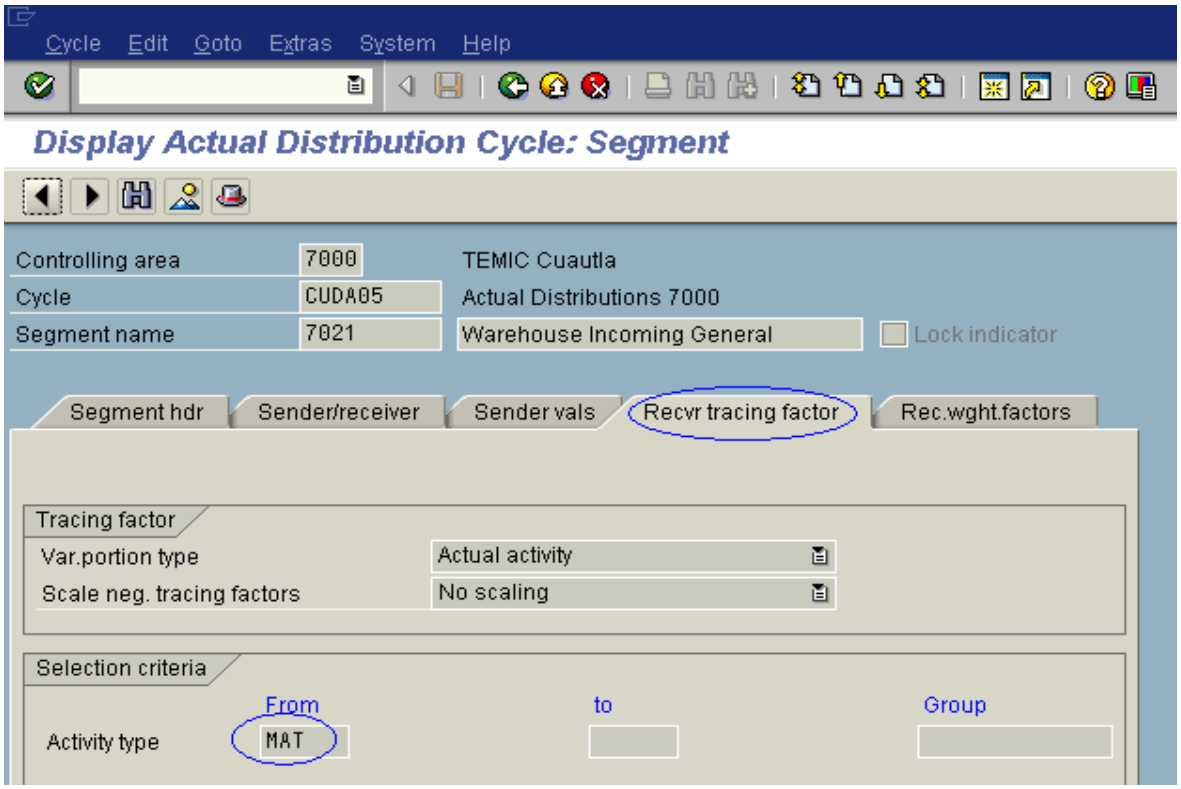
For example, in case of cost center 7021 (Warehouse Incoming General) overall logistic costs for incoming freight that are collected on this cost center are distributed using the “MAT” activity type as a receiver tracing factor. In the segment overview window double-click on the 7021 cost center/segment 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. Analogicaly for distribution of the segment 7022 (Warehouse/outgoing General) the “QUA” (quantity of materials sold) is used. For information about how these acitivity types are maintained see the chapter 6.1.1. (MAT and QUA Maintenance).



4.2 Step

4.2.1 Transaction KSU5 (Allocations Assessment)

Overview

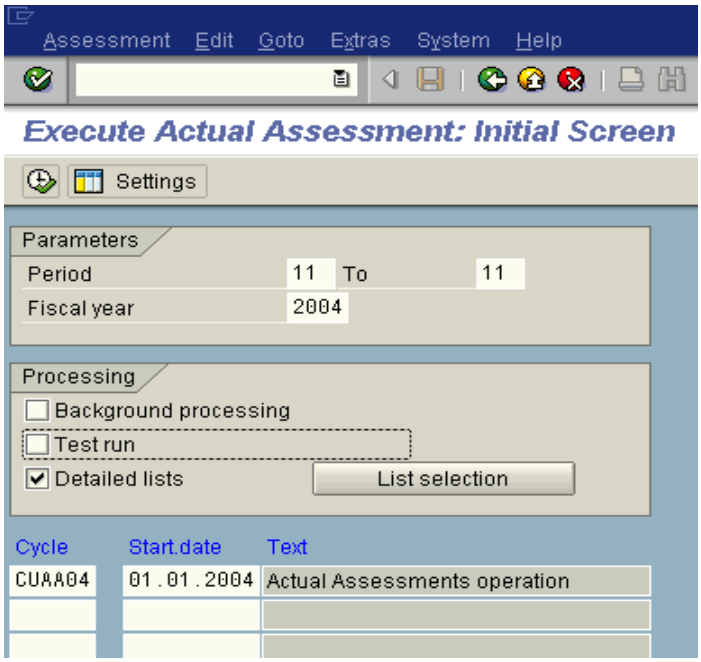
Assessment is a method of internal cost allocation by which you allocate (transfer) the costs of a sender cost center to receiver CO objects (orders, other cost centers, and so on) under an assessment cost element, i.e. unlike the distribution, only one common cost element for all receivers is used.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

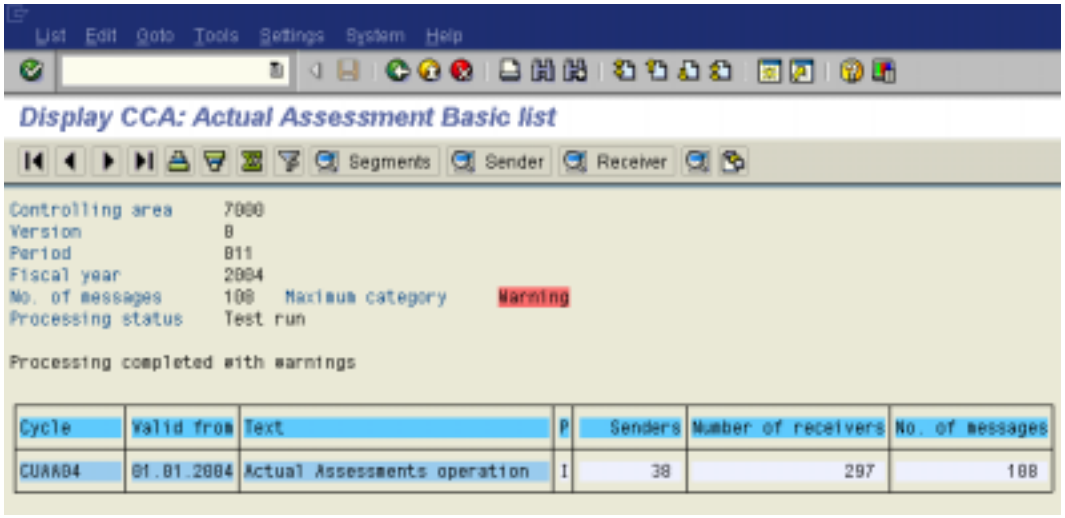
Access the transaction by:

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

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



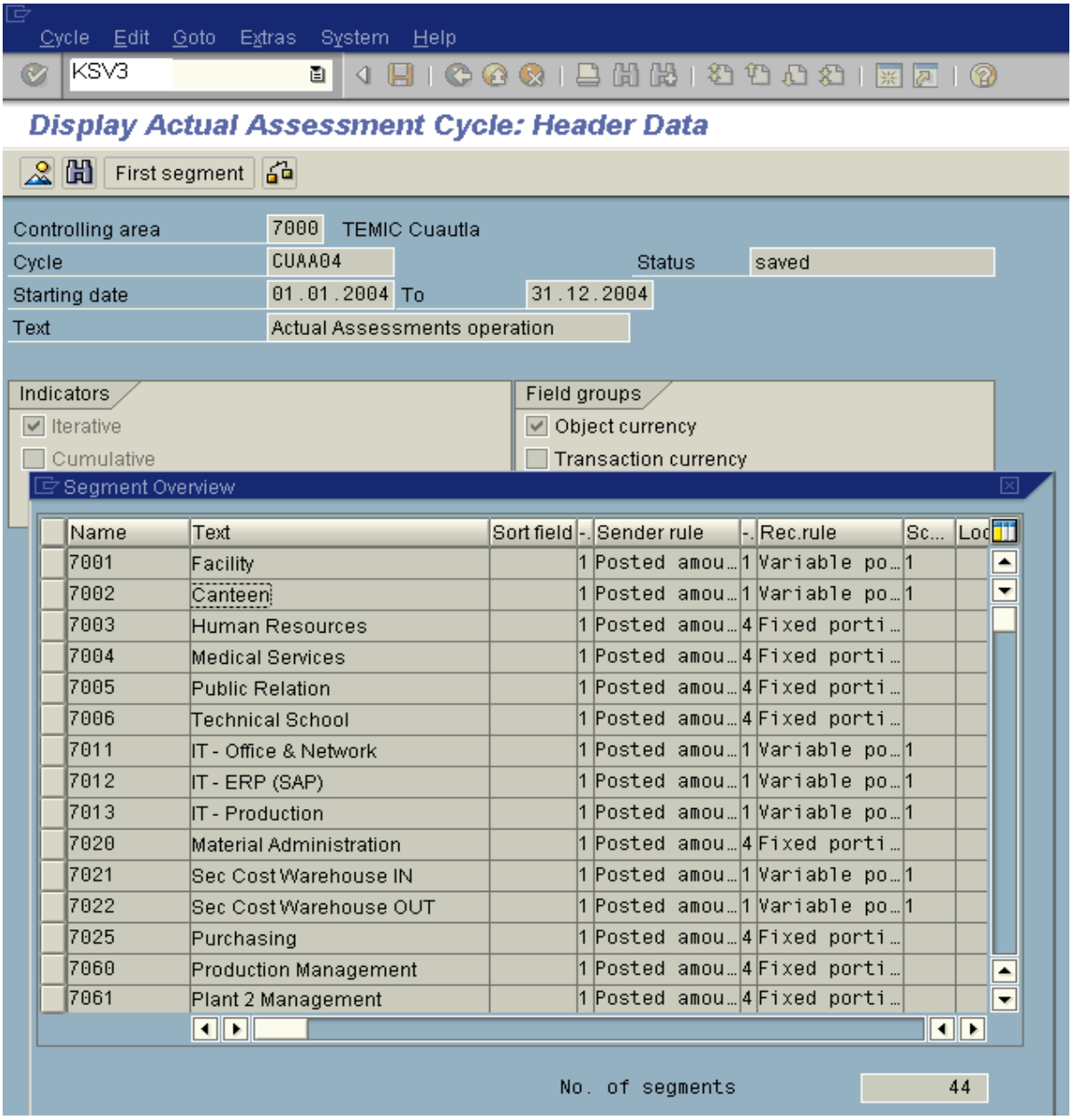
Field Name	Description	User Action and Values	Comments
Period	Select the month for the processing.	Enter the number of the month being closed.	
Fiscal year	Select the fiscal year for the processing.	Enter the current fiscal year.	
Detailed list	Select the indicator to display a more detailed output list.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



The result of assessment is displayed in the basic output list. You can analize 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 receiever 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 CUAA04
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)

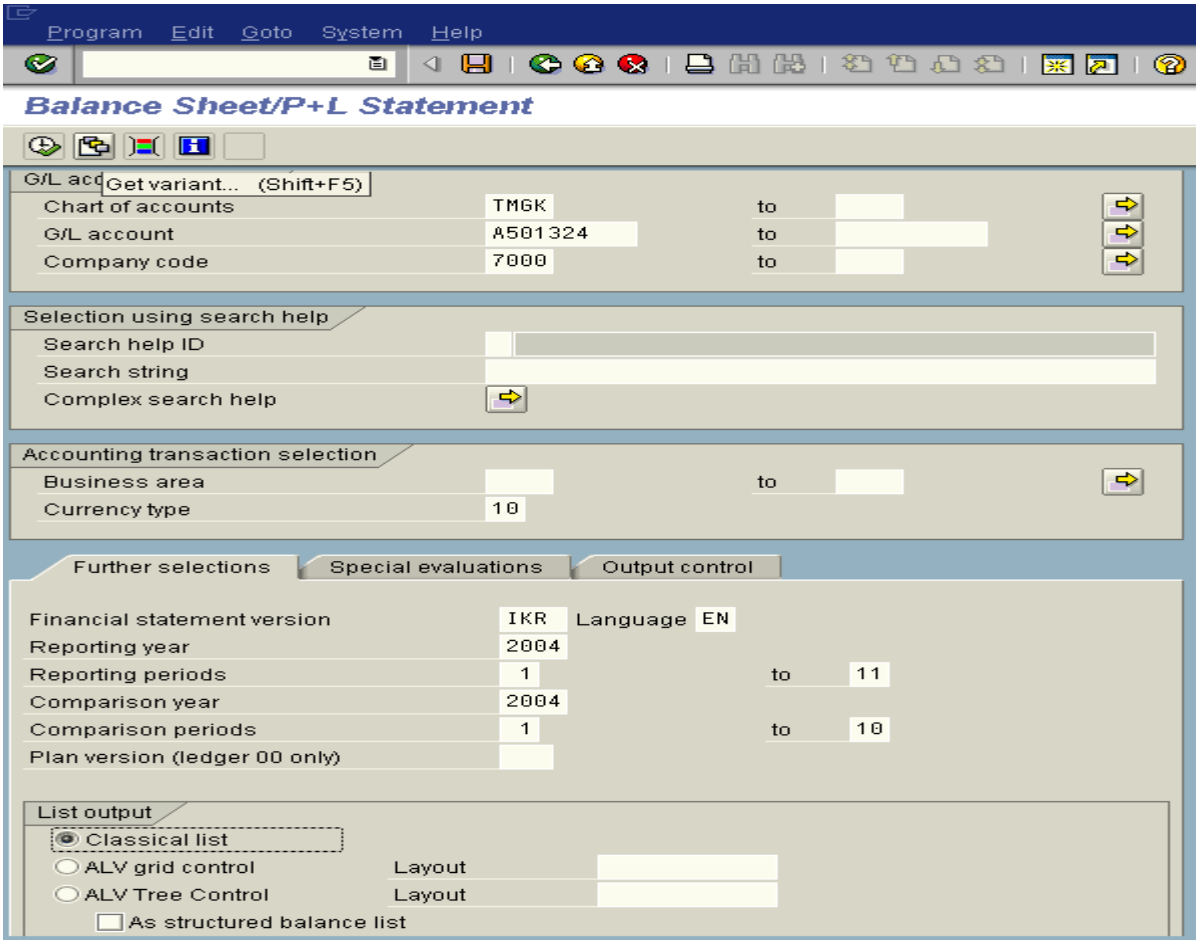
Overview

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:

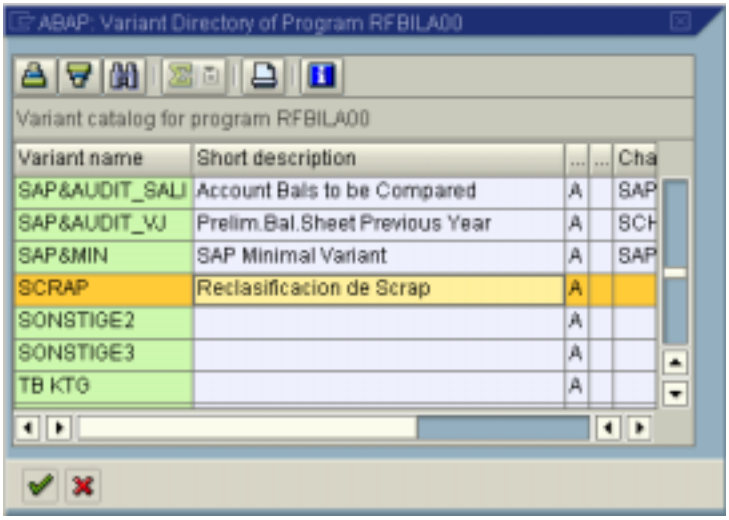
SAP Menu Path	Accounting/ Financial Accounting/ General Ledger/ Information System/ General Ledger Report/ Balance Sheet-Profit and Loss Statement-Cash Flow/ General/ Actual-Actual Comparisons/ S_ALR_87012284 – Balance Sheet/Profit and Loss Statement
Transaction Code	S_ALR_87012284

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:



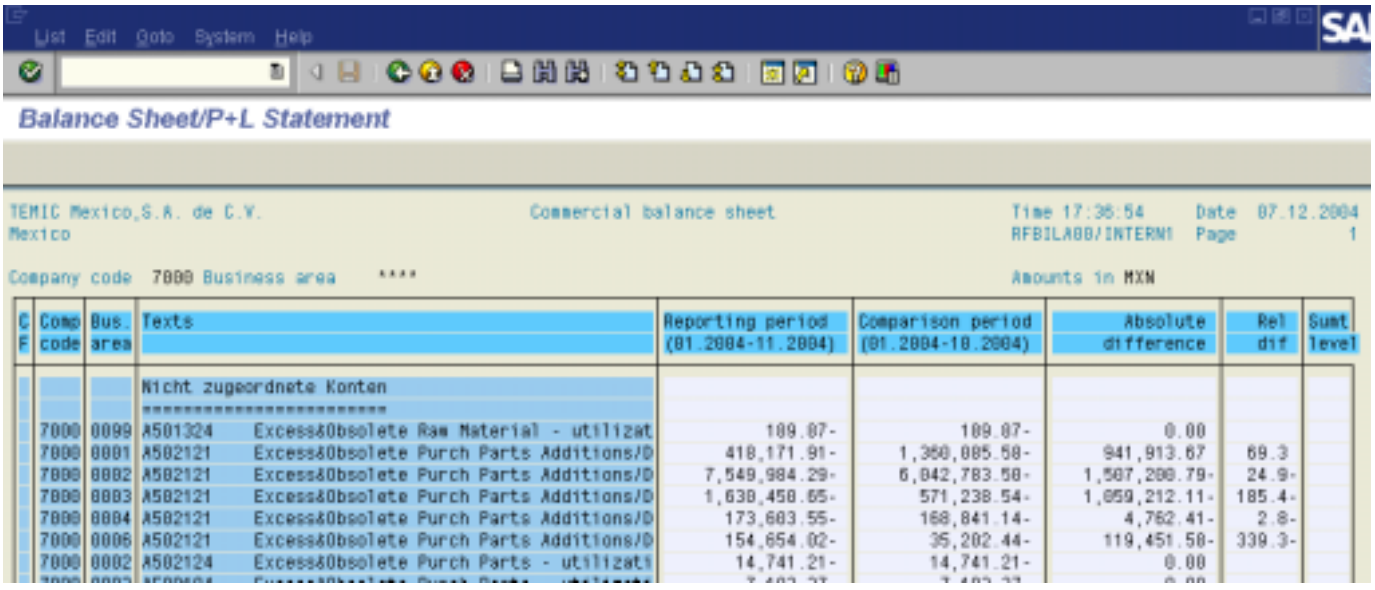
Field Name	Description	User Action and Values	Comments
Chart of accounts	Key that uniquely identifies a chart of accounts.	Enter the value “TMGK” standing for Gemeinschaftskontenrahmen TM3-Nbg.	
G/L account	The G/L account number identifies the G/L account in a chart of accounts.	Enter the value “A501324” (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 y ear	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 - Reclasification de Scrap” variant name. Click the icon to return to the main transaction screen.



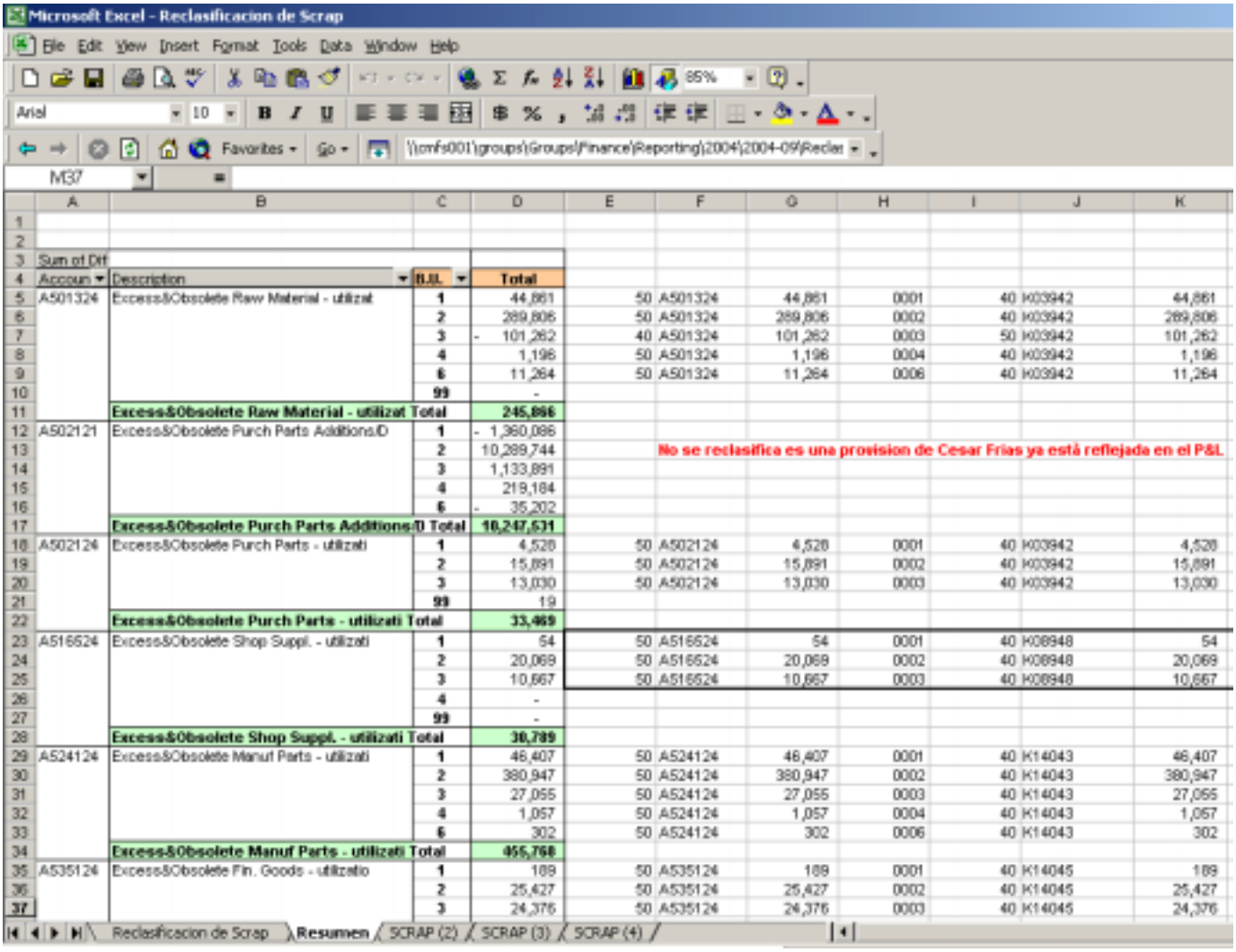
You need to check and update the dates in the “Reporting period” and “Comparison period” fields .

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



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.



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. Therfore, 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 additionaly.

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 - CO-PC Full Cost Valuation.

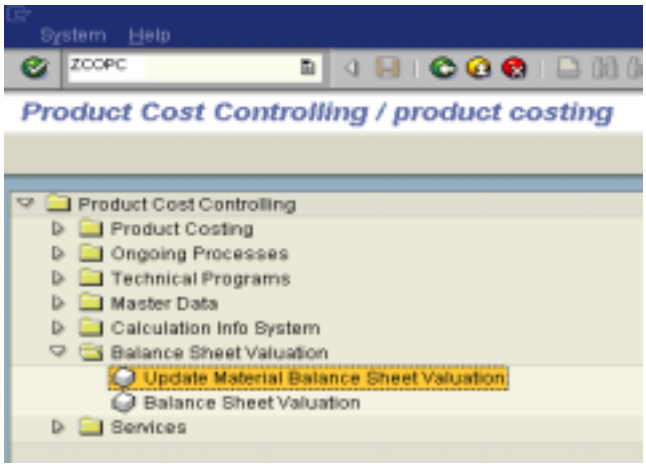
a) Material Variances Update (Transaction "Update Material Balance Sheet Valuation")

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.

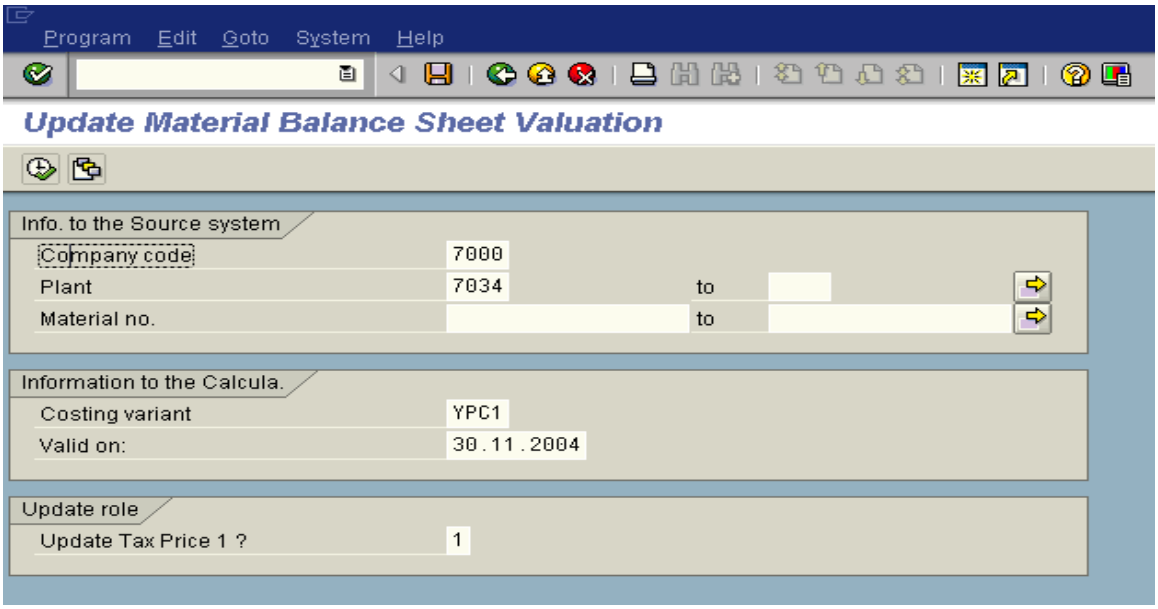
Access the transaction by:

SAP Menu Path	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
Transaction Code	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:

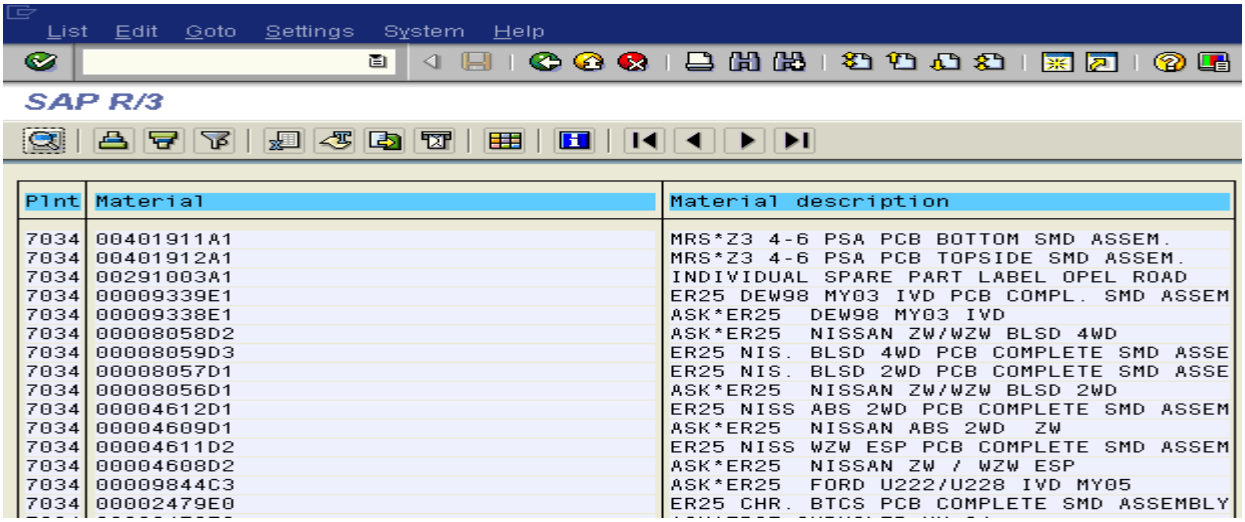


In the transaction screen enter the values as shown below and click :



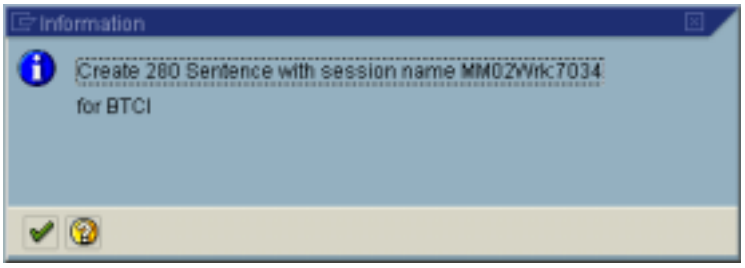
Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V..	
Plant	Key uniquely identifying a plant.	Enter the number “7034” representing Continental Automotive Mexicana.	
Costing variant	Key that determines how a cost estimate is performed and valuated.	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.

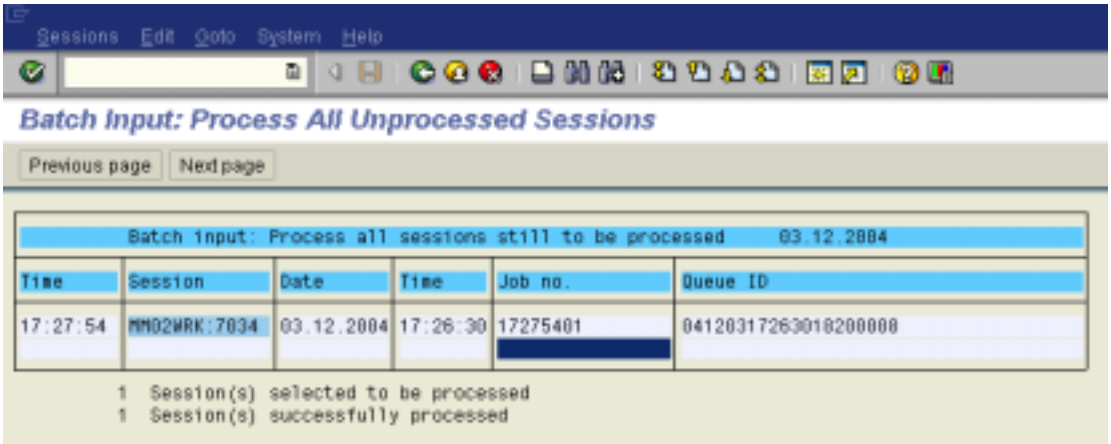


Plnt	Material	Material description
7034	00401911A1	MRS*Z3 4-6 PSA PCB BOTTOM SMD ASSEM.
7034	00401912A1	MRS*Z3 4-6 PSA PCB TOPSIDE SMD ASSEM.
7034	00291003A1	INDIVIDUAL SPARE PART LABEL OPEL ROAD
7034	00009339E1	ER25 DEW98 MY03 IVD PCB COMPL. SMD ASSEM
7034	00009338E1	ASK*ER25 DEW98 MY03 IVD
7034	00008058D2	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:



TIP

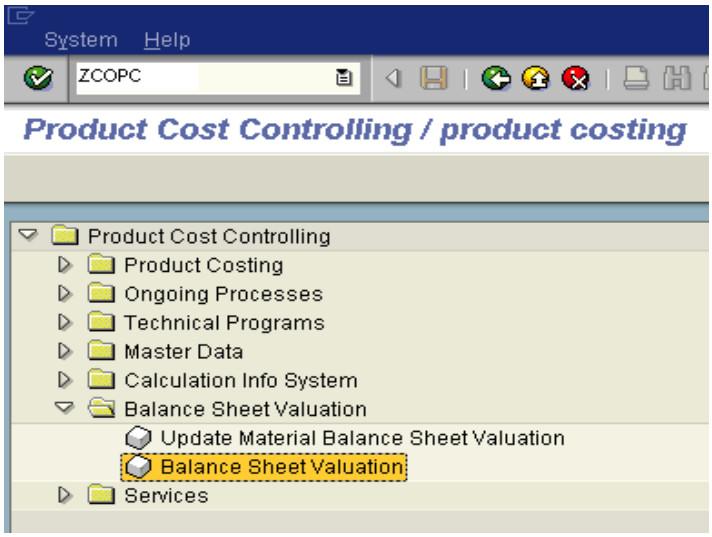
You can check the detailed result of the batch input session by clicking  or using the transaction SM35.

b) Balance Sheet Valuation

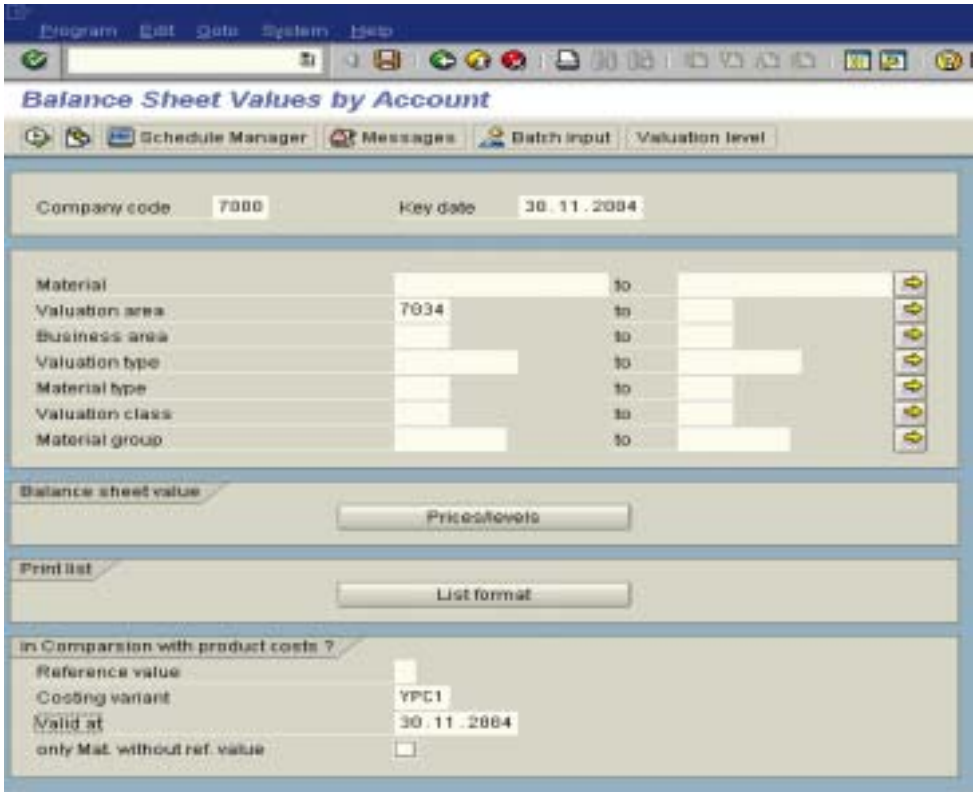
Access the transaction by:

SAP Menu Path	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
Transaction Code	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:

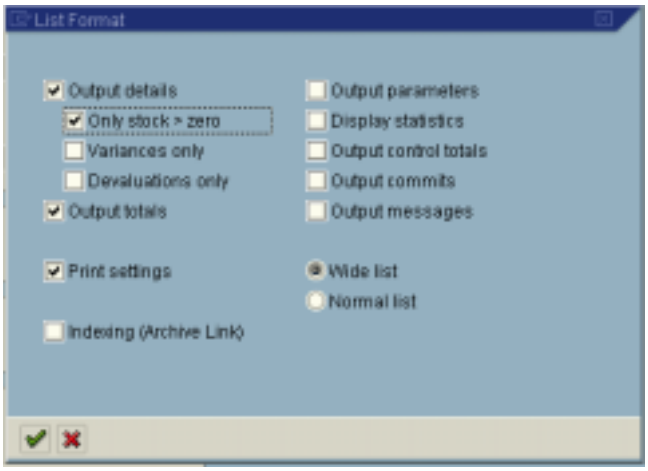


In the transaction screen enter the values as shown below and click the button List format:

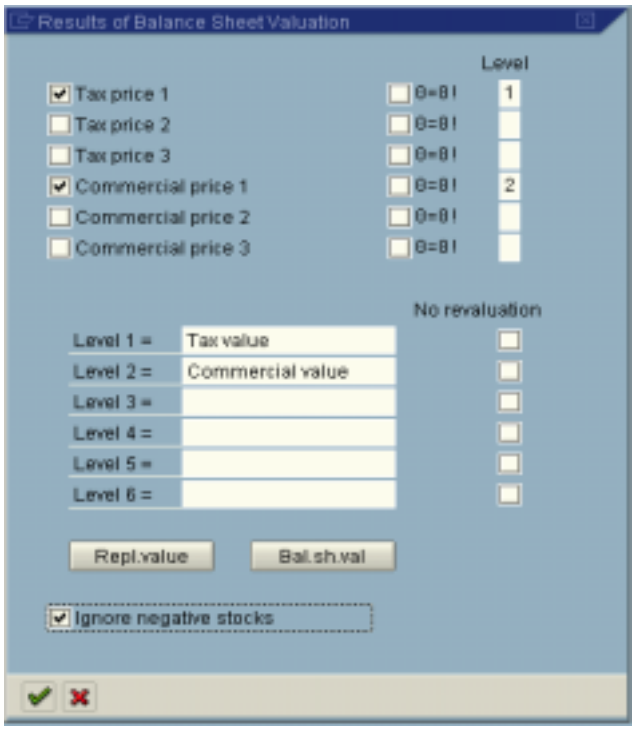


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V..	
Key date	Date that represents the end of a posting period.	Enter the last day of the month being closed.	
Valuation Area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

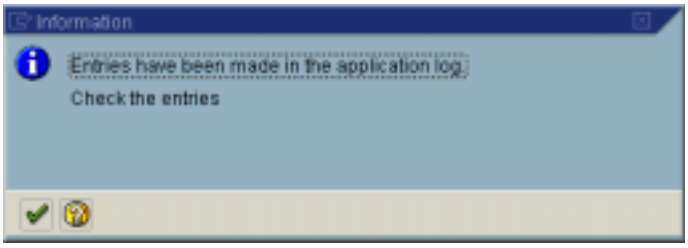
In the “List Format” window check the indicator “Only stock > zero” and click on :



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 :

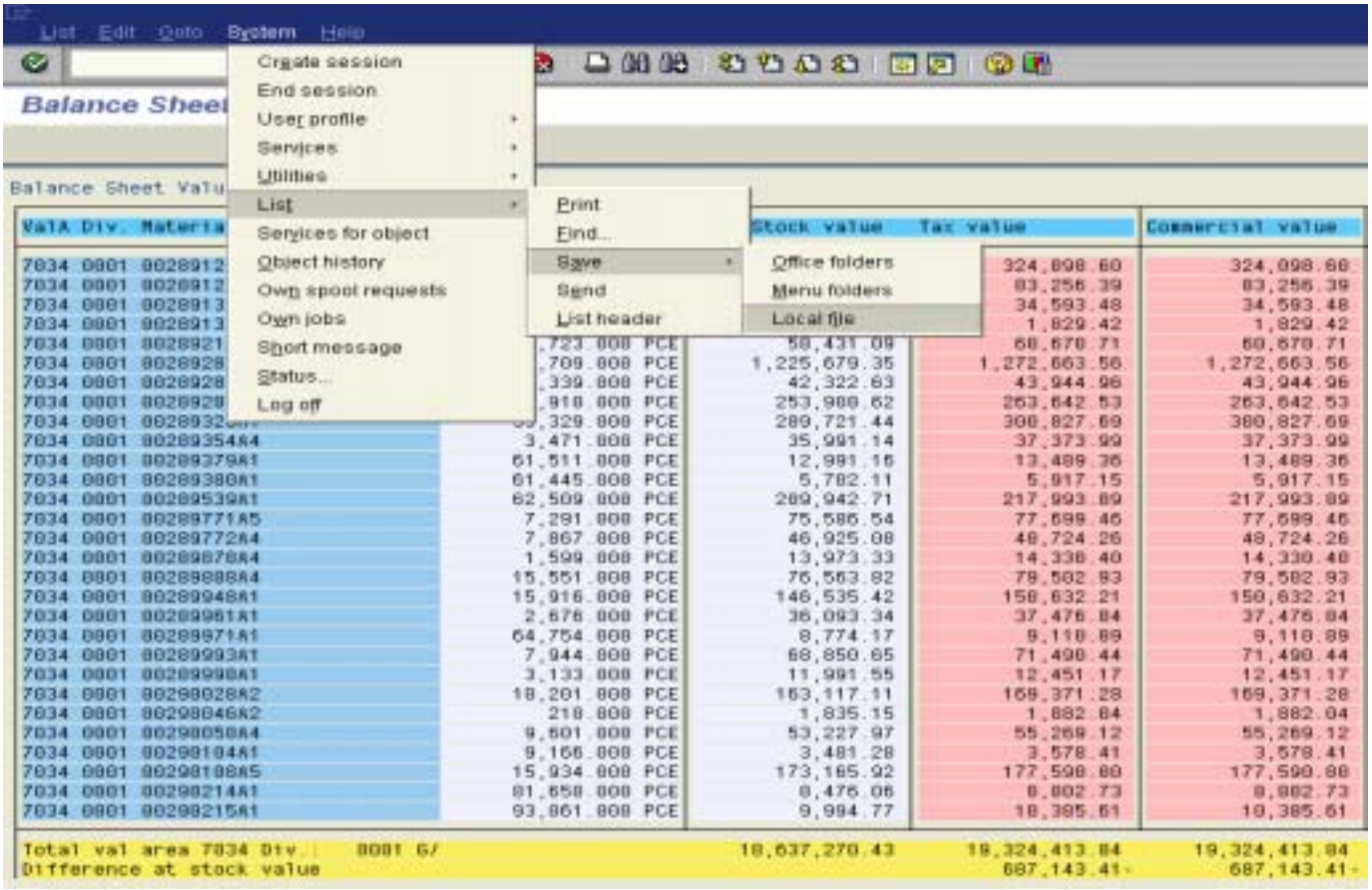


Confirm the dialog box by clicking :

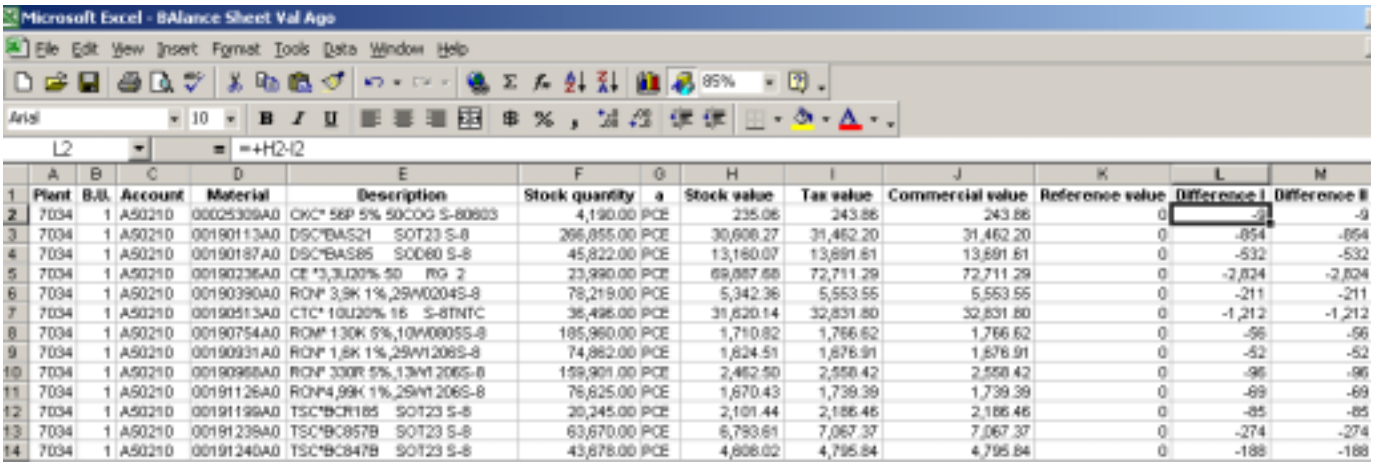


A list of material prices has been generated. Scroll to the bottom of the list to see the “Difference at Stock Value” which is the total difference between the stock value and tax value or commercial value. These differences are the fix costs that are not part of the standard price but must be valuated 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.



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 diffrences. 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.



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Plant	B.U.	Account	Material	Description	Stock quantity	a	Stock value	Tax value	Commercial value	Reference value	Difference I	Difference II
2	7034	1	A50210	00025309A0	CKC* 56P 5% 50COG S-80603	4,190.00	PCE	235.06	243.86	243.86	0	-9	-9
3	7034	1	A50210	00190113A0	DSC*BAS21 SOT23 S-8	266,855.00	PCE	30,608.27	31,462.20	31,462.20	0	-854	-854
4	7034	1	A50210	00190187A0	DSC*BAS85 SOD80 S-8	45,822.00	PCE	13,160.07	13,691.61	13,691.61	0	-532	-532
5	7034	1	A50210	00190236A0	CE *3,3U20% 50 RG 2	23,990.00	PCE	69,887.68	72,711.29	72,711.29	0	-2,824	-2,824
6	7034	1	A50210	00190390A0	RONº 3,9K 1%,25W0204S-8	78,219.00	PCE	5,342.36	5,553.55	5,553.55	0	-211	-211
7	7034	1	A50210	00190513A0	CTC* 10U20% 16 S-8TNTC	36,496.00	PCE	31,620.14	32,831.80	32,831.80	0	-1,212	-1,212
8	7034	1	A50210	00190754A0	RONº 130K 5%,10W0805S-8	185,960.00	PCE	1,710.82	1,766.62	1,766.62	0	-56	-56
9	7034	1	A50210	00190931A0	RONº 1,8K 1%,25W1206S-8	74,882.00	PCE	1,624.51	1,676.91	1,676.91	0	-52	-52
10	7034	1	A50210	00190968A0	RONº 330R 5%,13W1206S-8	159,901.00	PCE	2,462.50	2,558.42	2,558.42	0	-96	-96
11	7034	1	A50210	00191126A0	RONº4,99K 1%,25W1206S-8	76,825.00	PCE	1,670.43	1,739.39	1,739.39	0	-69	-69
12	7034	1	A50210	00191199A0	TSC*BCR185 SOT23 S-8	20,345.00	PCE	2,101.44	2,186.46	2,186.46	0	-85	-85
13	7034	1	A50210	00191239A0	TSC*BC857B SOT23 S-8	63,670.00	PCE	6,793.61	7,067.37	7,067.37	0	-274	-274
14	7034	1	A50210	00191240A0	TSC*BC847B SOT23 S-8	43,678.00	PCE	4,608.02	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

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 parts1.1.
50	K039322		4,065,268	0002		material management expense purchased parts1.1.
50	K039322		1,312,473	0003		material management expense purchased parts1.1.
50	K039322		136,823	0004		material management expense purchased parts1.1.
50	K039322		219,023	0006		material management expense purchased parts1.1.
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 manuf.parts 1.1.
50	K140332		1,974,404	0002		material management expense manuf.parts 1.1.
50	K140332		813,092	0003		material management expense manuf.parts 1.1.
50	K140332		78,782	0004		material management expense manuf.parts 1.1.
50	K140332		151,764	0006		material management expense manuf.parts 1.1.

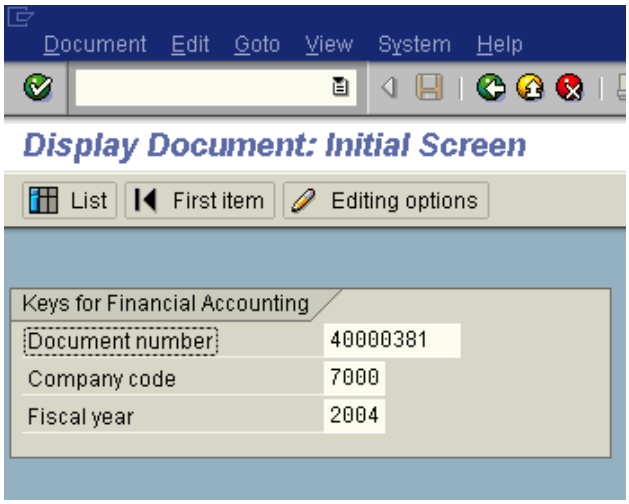
Note: In this moment you actually know only the old poliza #. You will produce the other numbers in following steps.

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

Access the transaction by:

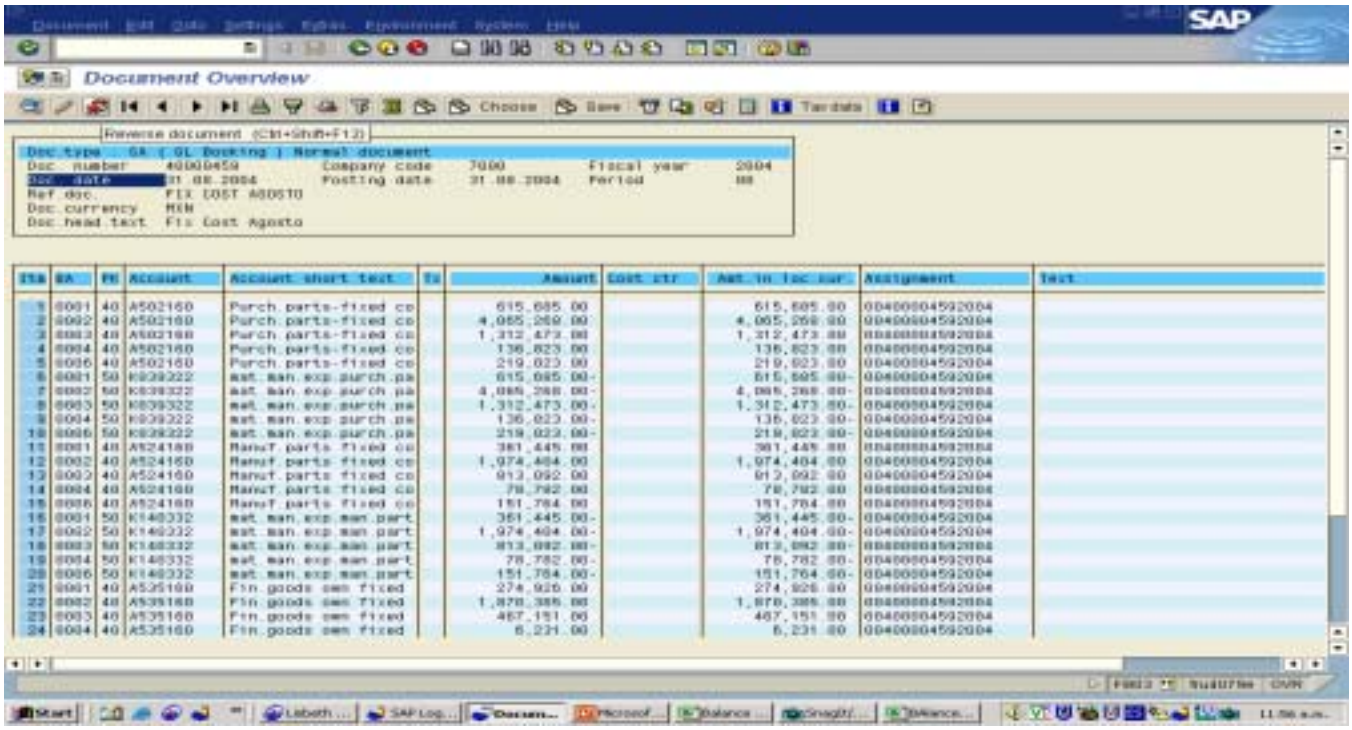
SAP Menu Path	Accounting/ Financial Accounting/ General Ledger/ Document/ FB03 – Display
Transaction Code	FB03

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

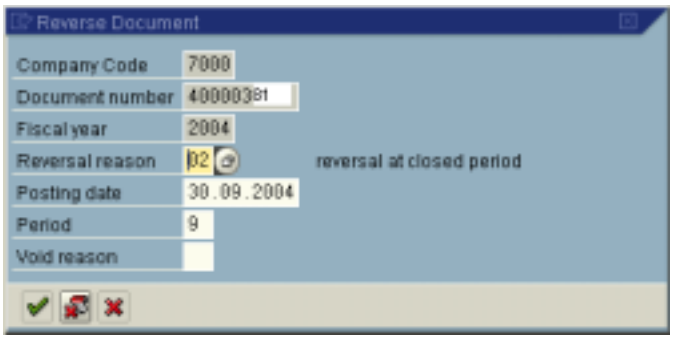


Field Name	Description	User Action and Values	Comments
Document number	The old poliza number to be reversed.	Enter the number of the old poliza from the previous month.	You can use transaction SE16 for searching for the number.
Company code	Organizational unit within financial accounting.	Enter the value “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.

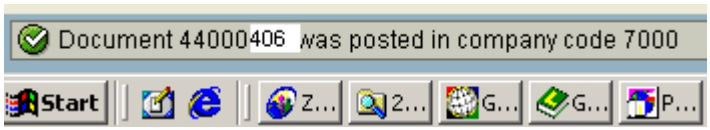


To reverse the document, fill in the fields in the dialog box as shown below and click on the "Reverse" icon :



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.	

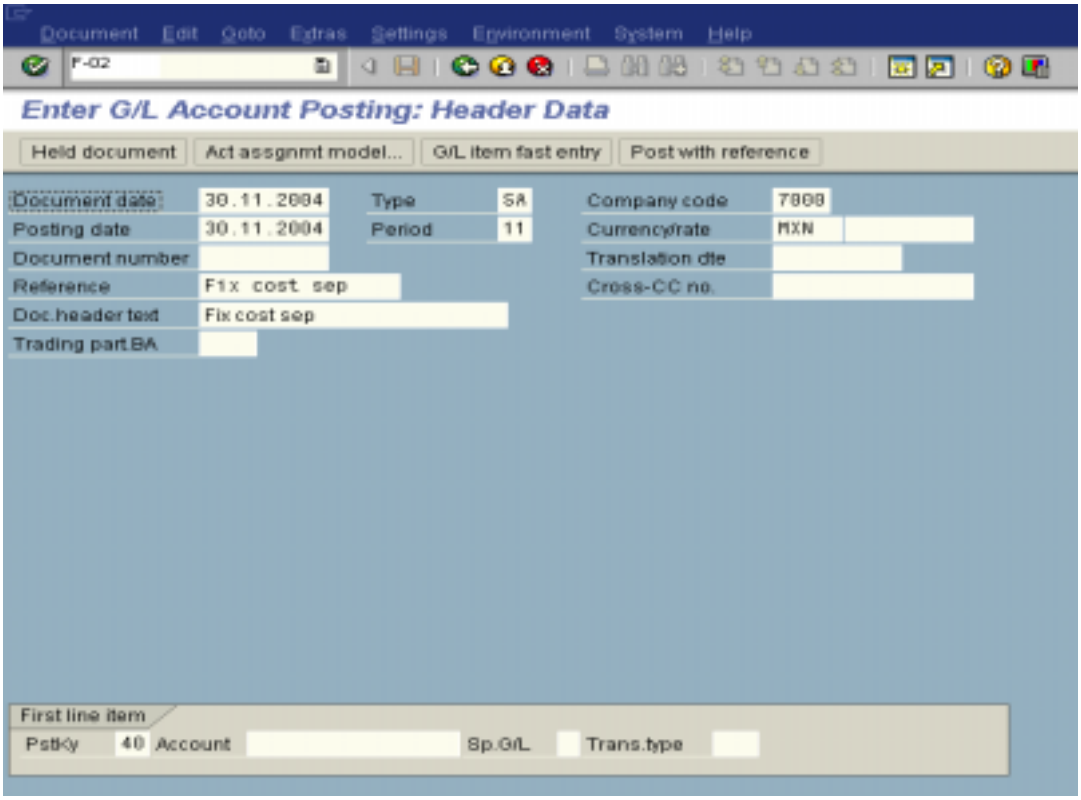
The old poliza has been reversed. Don't forget to notice the number of the reversing document (poliza).



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

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

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

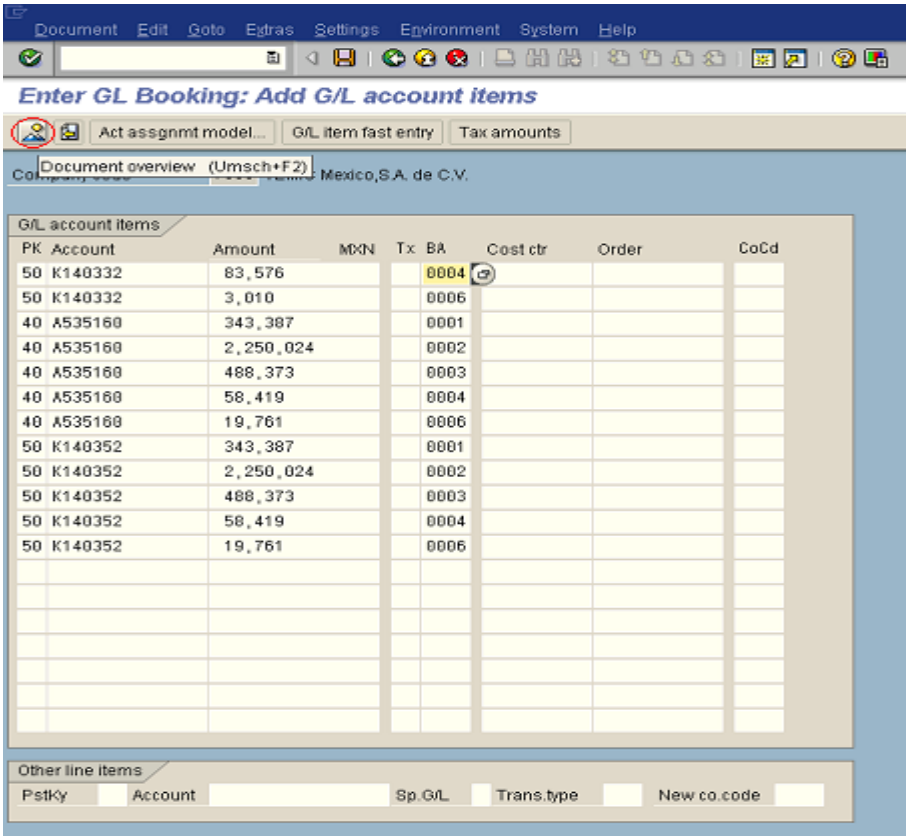


Note: In this case, the dates on the screenshot don't fully correspond with the dates from the previous step.

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

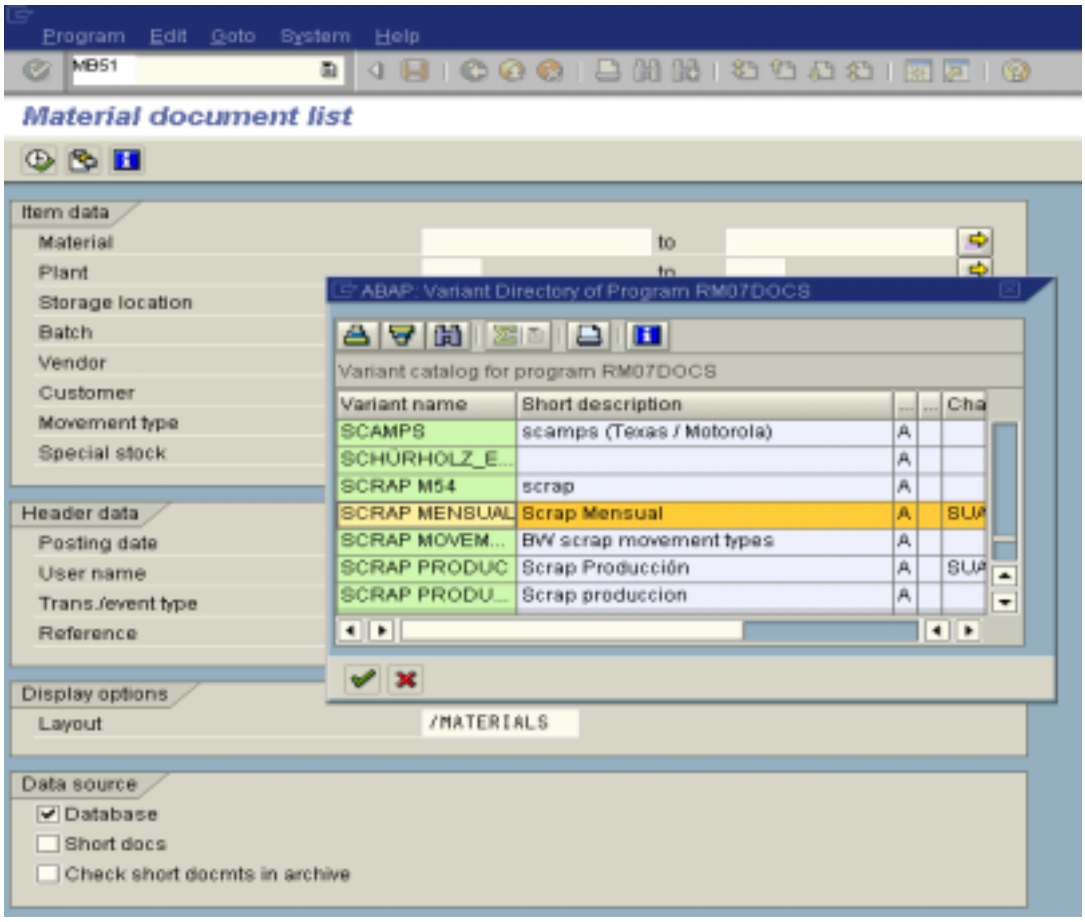
The MB51 transaction is used here for generating a list of monthly scrap which is exported to MS Excel where an analysis of the different reasons and responsible places is carried out.

Note
Another alternative is to use transaction ZF24DEBI.

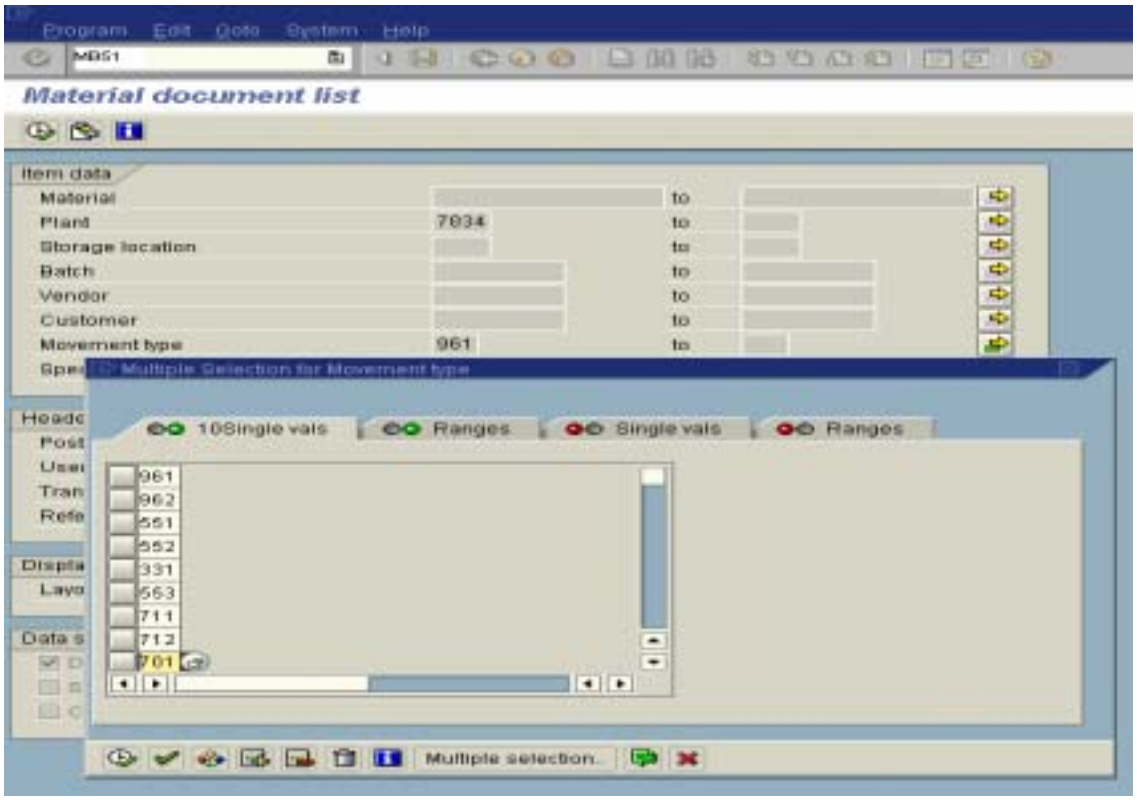
Access the transaction by:

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

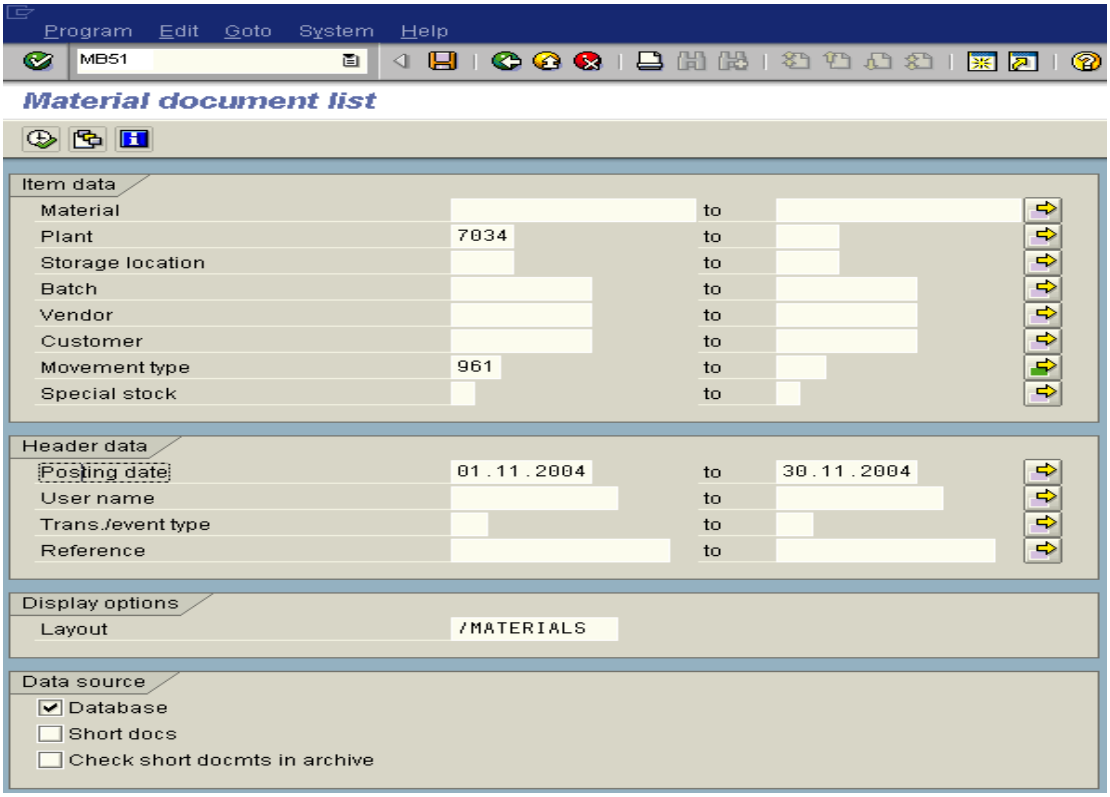
In the transaction screen click on the icon. In the dialog box scroll down, select the "SCRAP MENSUAL" variant name and confirm by clicking the icon:



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:

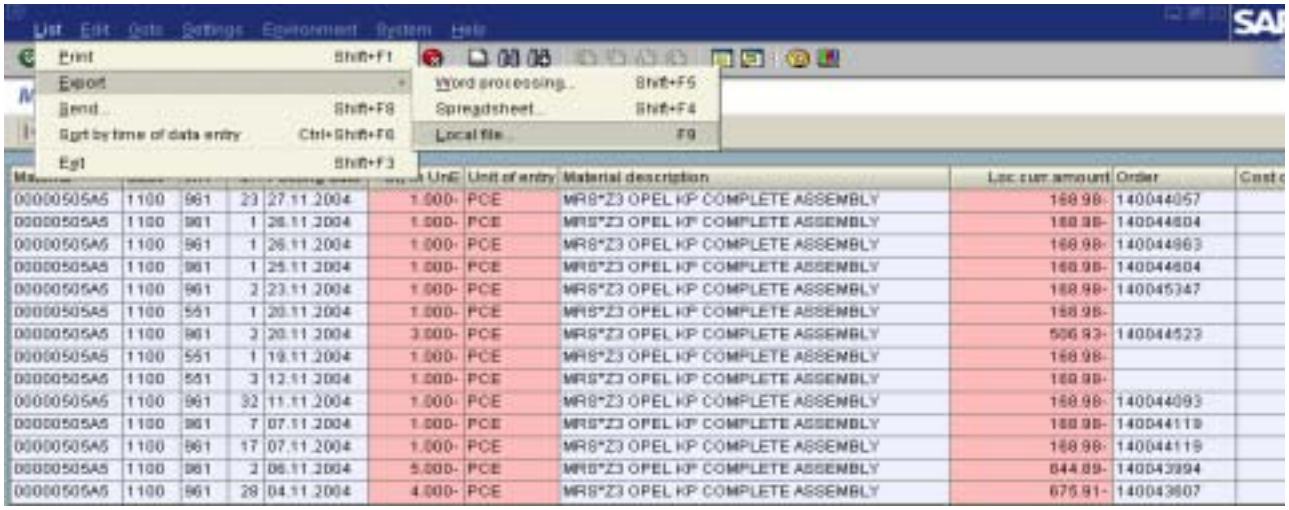


In the main transaction screen enter the values as shown below and click on :

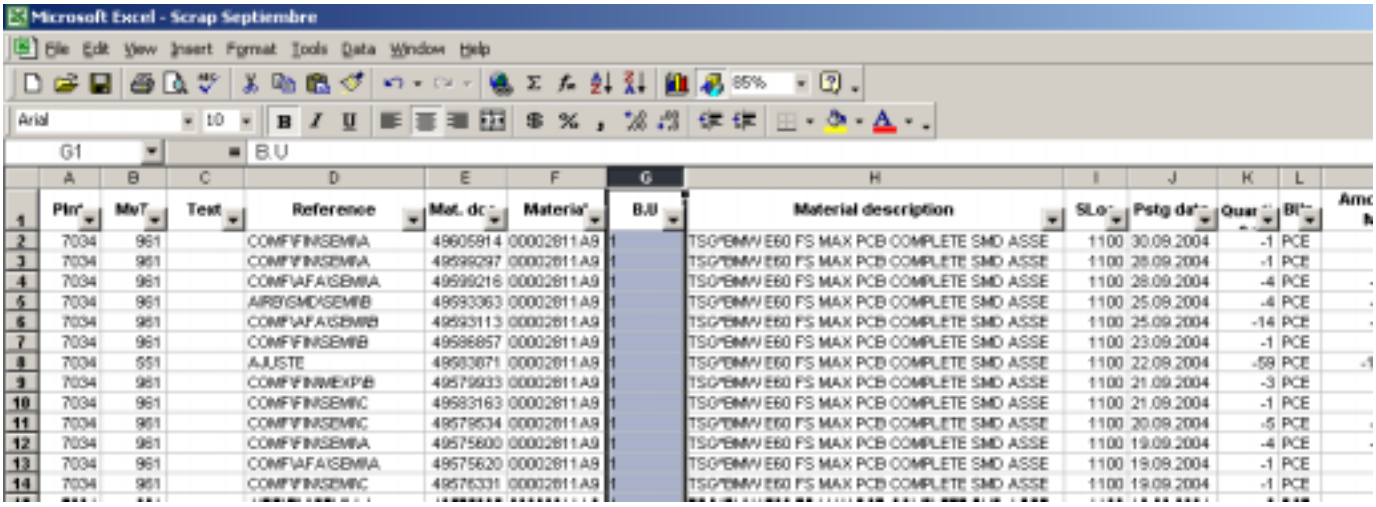


Field Name	Description	User Action and Values	Comments
Plant	Key uniquely identifying a plant.	Enter the number “7034” representing Continental Automotive Mexicana.	
Movement type	Specifies a key for the type of goods movement according to it’s different reason.	You have already filled in this field 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:

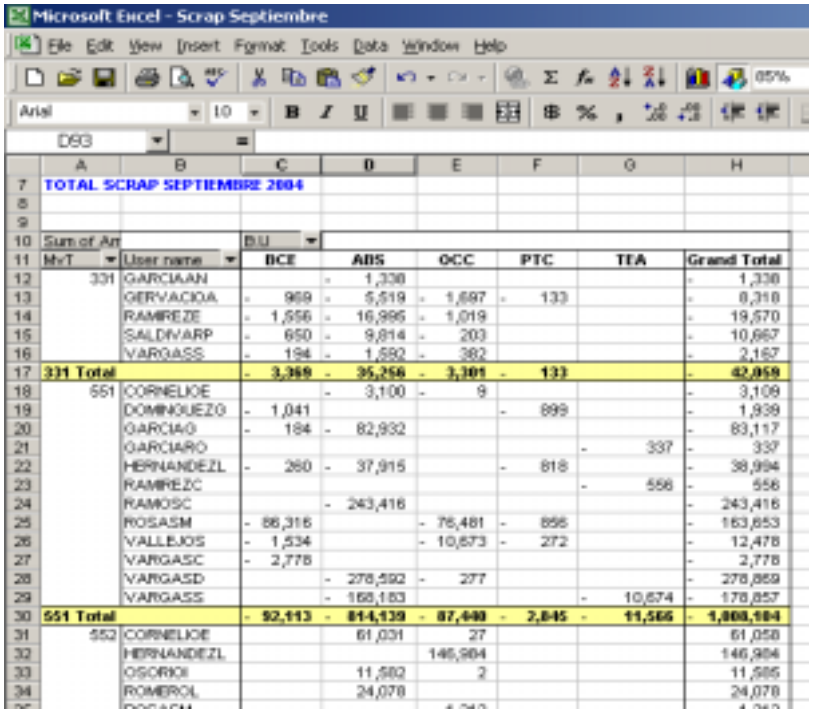


Export the list to an Excel file (List→Export→Local file…→Spreadsheet). See an example for September 2004 at Temic's network address R:\Groups\Finance\Reporting\2004\2004-09\Scrap Septiembre.xls.



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

D93 =

	A	B	C	D	E	F	G	H
7	TOTAL SCRAP SEPTIEMBRE 2004							
8								
9								
10	Sum of Art		BU					
11	MvT	User name	BCE	ABS	OCC	PTC	TEA	Grand Total
12	331	GARCIAAN		- 1,338				- 1,338
13		GERVACIOA	- 969	- 5,519	- 1,697	- 133		- 8,318
14		RAMIREZE	- 1,556	- 16,995	- 1,019			- 19,570
15		SALDIVARP	- 650	- 9,814	- 203			- 10,667
16		VARGASS	- 194	- 1,592	- 382			- 2,167
17	**331 Total**		**- 3,369**	**- 35,256**	**- 3,301**	**- 133**		**- 42,059**
18	551	CORNELIOE		- 3,100	- 9			- 3,109
19		DOMINGUEZG	- 1,041			- 899		- 1,939
20		GARCIAG	- 184	- 82,932				- 83,117
21		GARCIARO					- 337	- 337
22		HERNANDEZL	- 260	- 37,915		- 818		- 38,994
23		RAMIREZC					- 556	- 556
24		RAMOSC		- 243,416				- 243,416
25		ROSASM	- 86,316		- 76,481	- 856		- 163,653
26		VALLEJOS	- 1,534		- 10,673	- 272		- 12,478
27		VARGASC	- 2,778					- 2,778
28		VARGASD		- 278,592	- 277			- 278,869
29		VARGASS		- 166,183			- 10,674	- 176,857
30	**551 Total**		**- 92,113**	**- 814,139**	**- 87,440**	**- 2,845**	**- 11,566**	**- 1,008,104**
31	552	CORNELIOE		61,031	27			61,058
32		HERNANDEZL			146,984			146,984
33		OSORIOI		11,582	2			11,585
34		ROMEROL		24,078				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

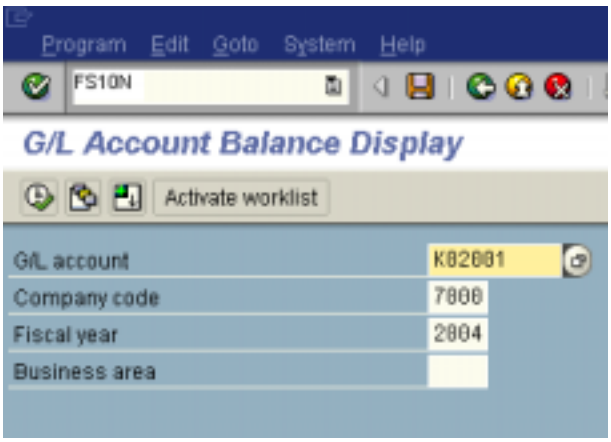
For a succesfull running of allocation cycles you have to update the values of these tracing factors in the system every month. For more information about maintaining cycles see the online documentation at http://frh0523/web_fib/Teilbereich_FIB3/Dokumente/Doku_CO/CO-PA/CO-PA%2004%20Assessments%20to%20COPA%20(Handling).ppt.

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):

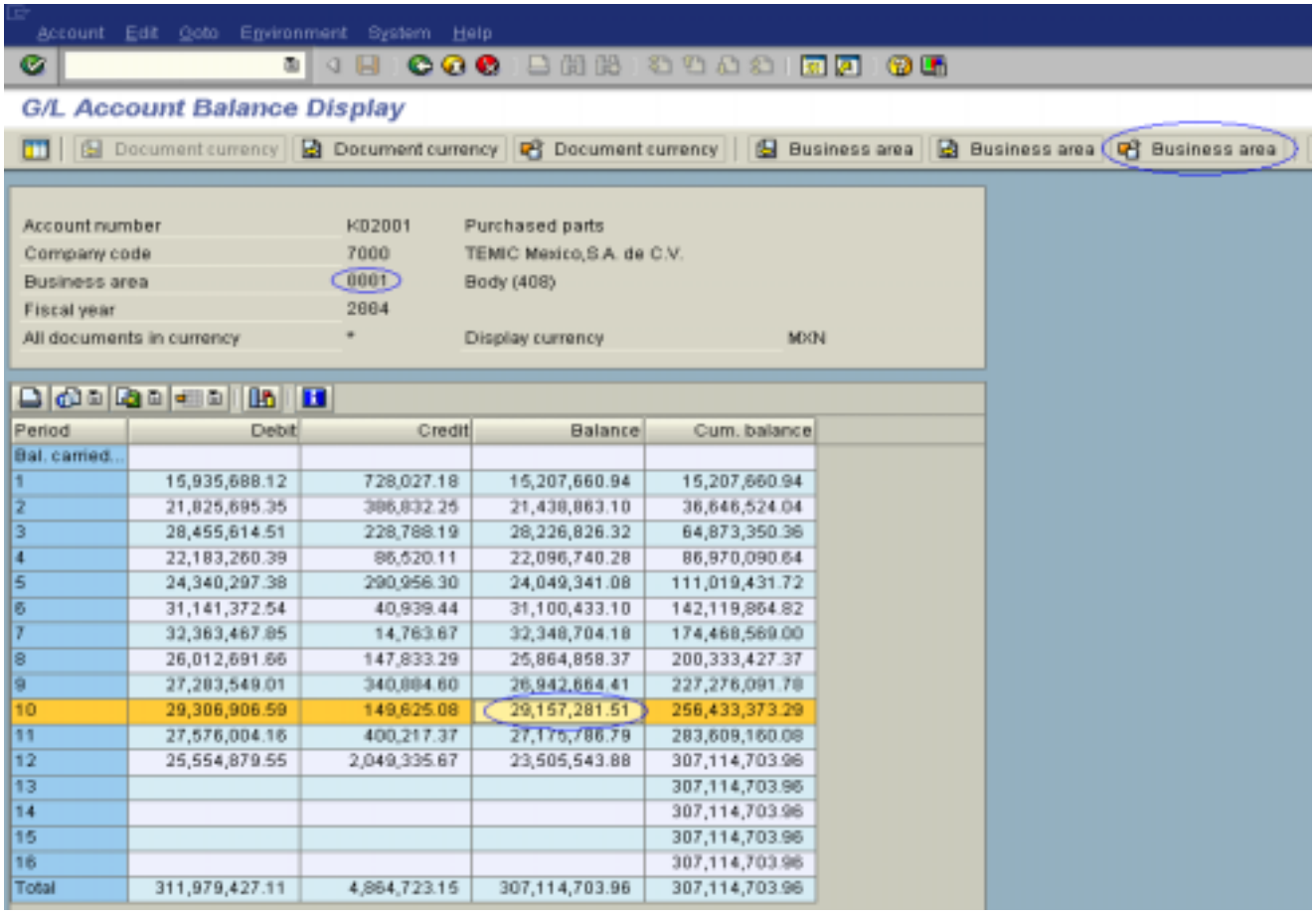
Access the transaction by:

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

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



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

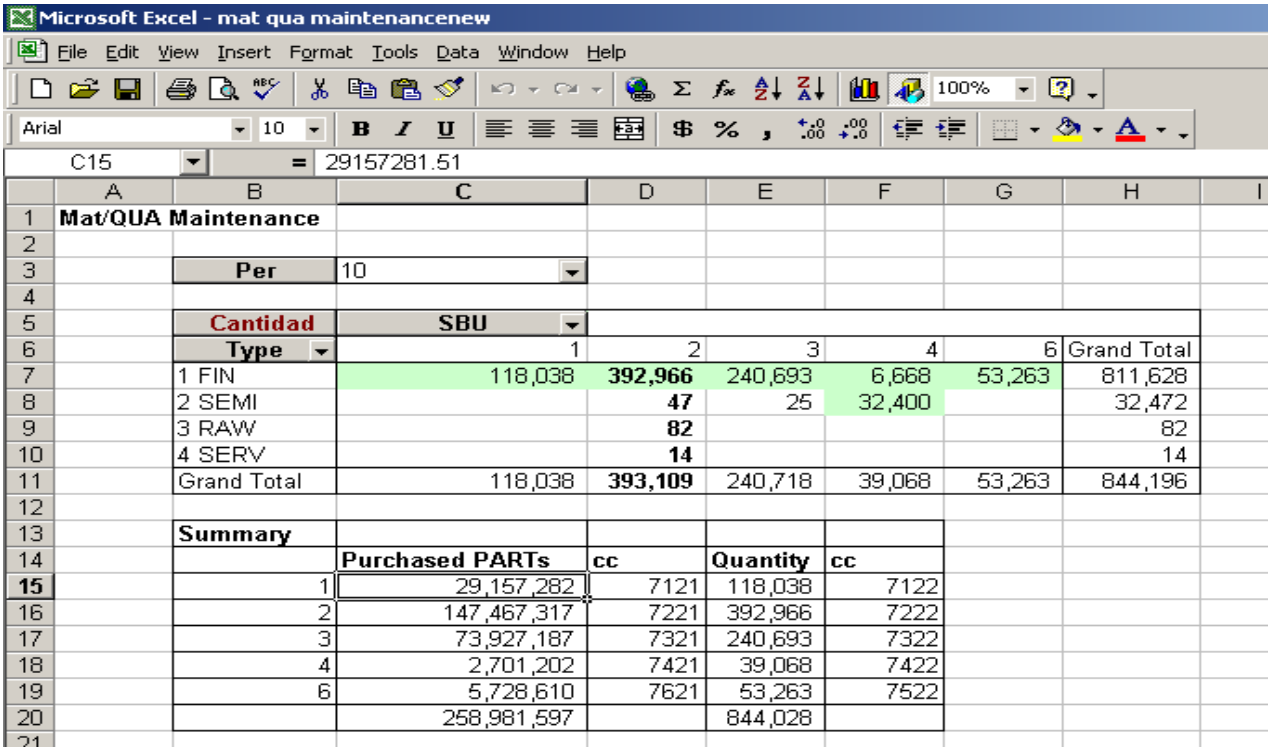


Period	Debit	Credit	Balance	Cum. balance
Bal. carried...				
1	15,935,688.12	728,027.18	15,207,660.94	15,207,660.94
2	21,825,695.35	386,832.25	21,438,863.10	36,646,524.04
3	28,455,614.51	228,788.19	28,226,826.32	64,873,350.36
4	22,183,260.39	86,520.11	22,096,740.28	86,970,090.64
5	24,340,297.38	290,956.30	24,049,341.08	111,019,431.72
6	31,141,372.54	40,939.44	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	4,864,723.15	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 10 100%

C15 = 29157281.51

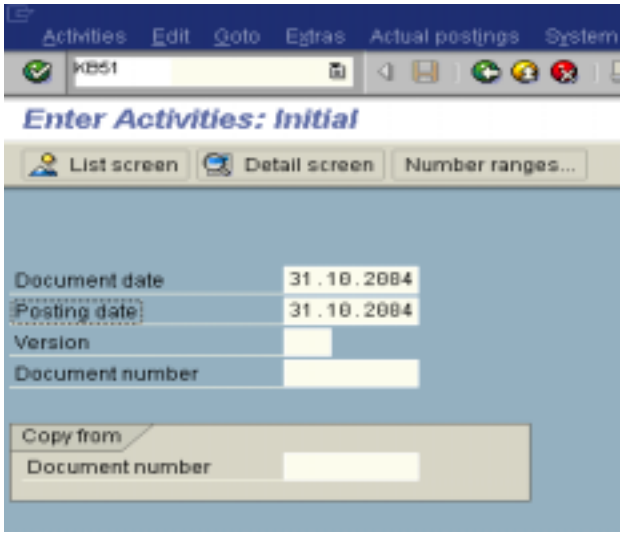
	A	B	C	D	E	F	G	H	I
1	**Mat/QUA Maintenance**								
2									
3		**Per**	10						
4									
5		**Cantidad**	**SBU**						
6		**Type**	1	2	3	4	6	Grand Total	
7		1 FIN	118,038	**392,966**	240,693	6,668	53,263	811,628	
8		2 SEMI		**47**	25	32,400		32,472	
9		3 RAW		**82**				82	
10		4 SERV		**14**				14	
11		Grand Total	118,038	**393,109**	240,718	39,068	53,263	844,196	
12									
13		**Summary**							
14			**Purchased PARTs**	**cc**	**Quantity**	**cc**			
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				

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

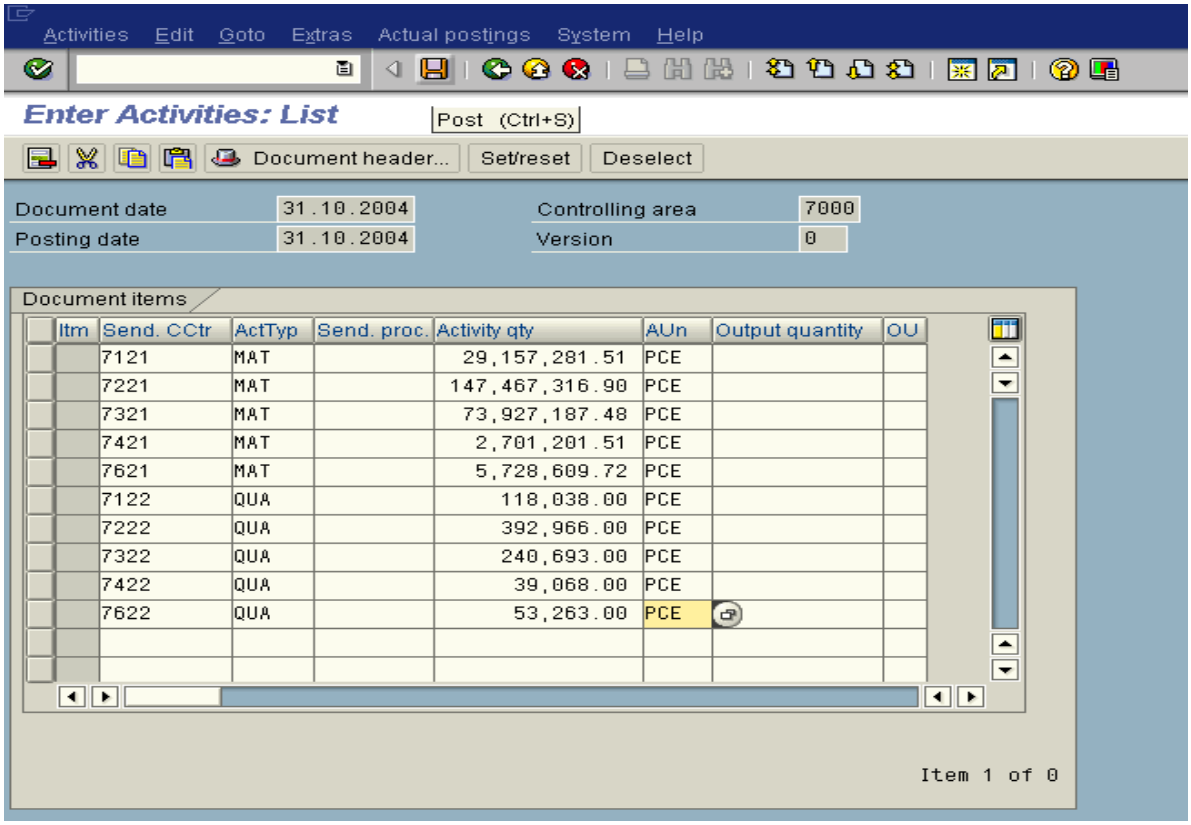
Access the transaction by:

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

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



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 dicide 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.

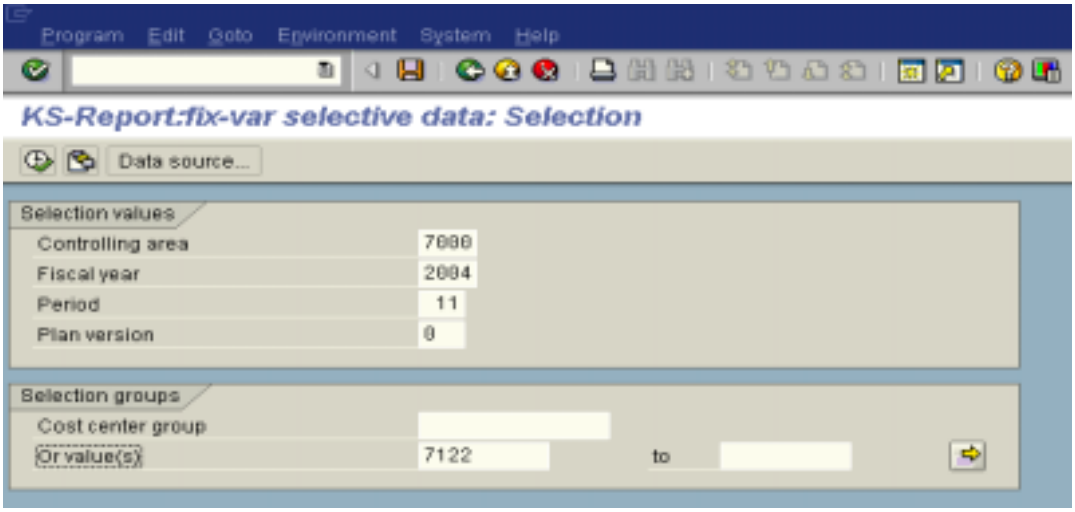
The following transactions are relevant for the creation, change, display,delete and perform of cycles:

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:

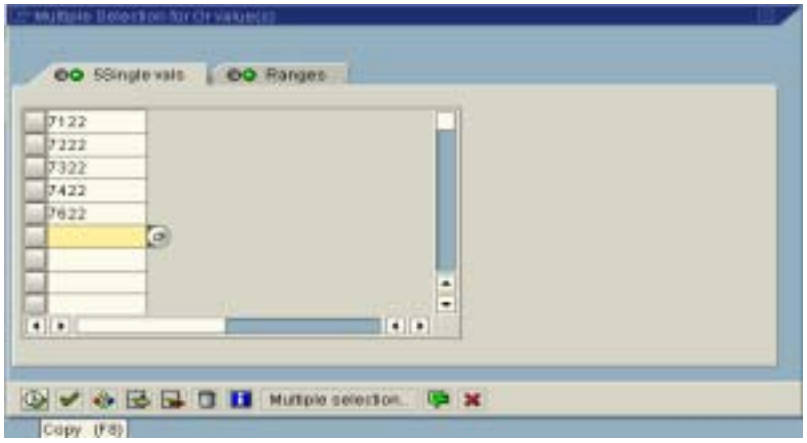
SAP Menu Path	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ TEMIC Reports for Cost Center Accounting/ TCE-Reports TMGK/ Y_TA1_36000171 - KS-Report: fix-var selective data
Transaction Code	Y_TA1_36000171

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



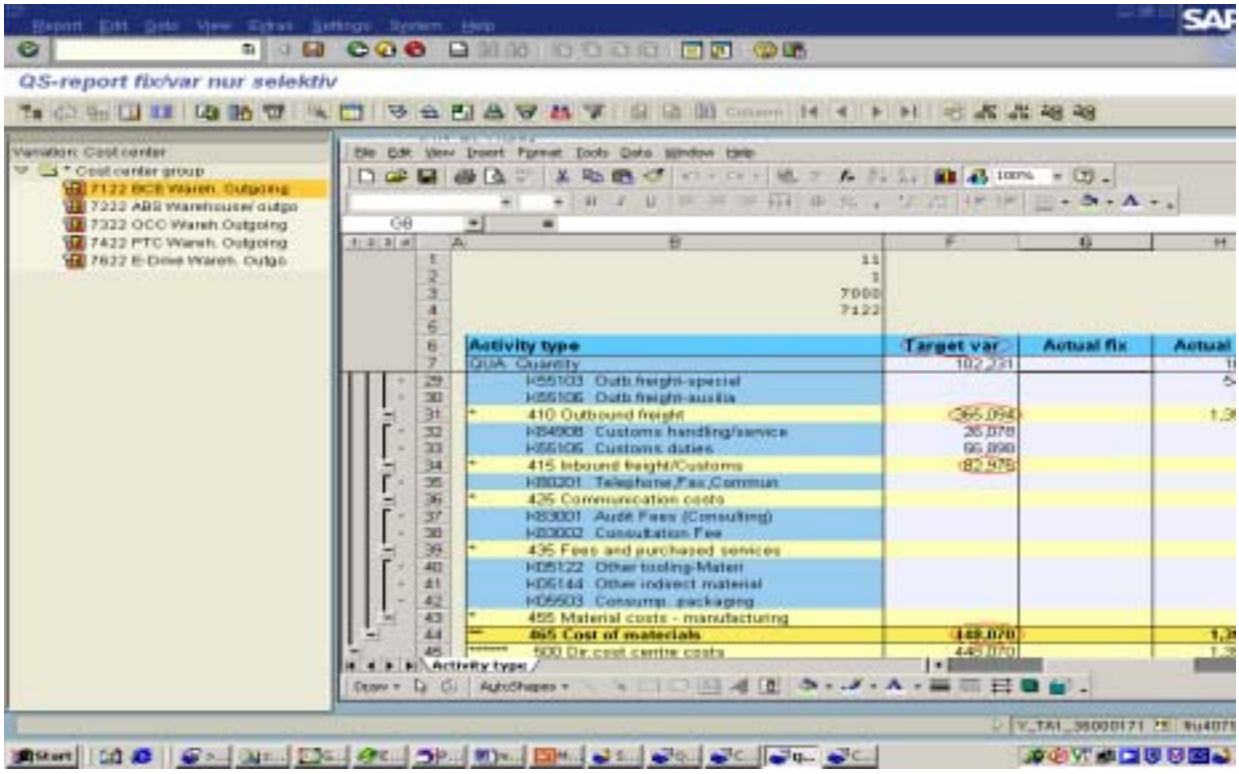
Field Name	Description	User Action and Values	Comments
Controlling area	Key uniquely identifying a controlling area.	Enter the value “7000” representing TEMIC Cuautla.	
Fiscal year	Select the fiscal year for the report.	Enter the current fiscal year.	
Period	Select the period of the report.	Enter the 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 enetered 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.

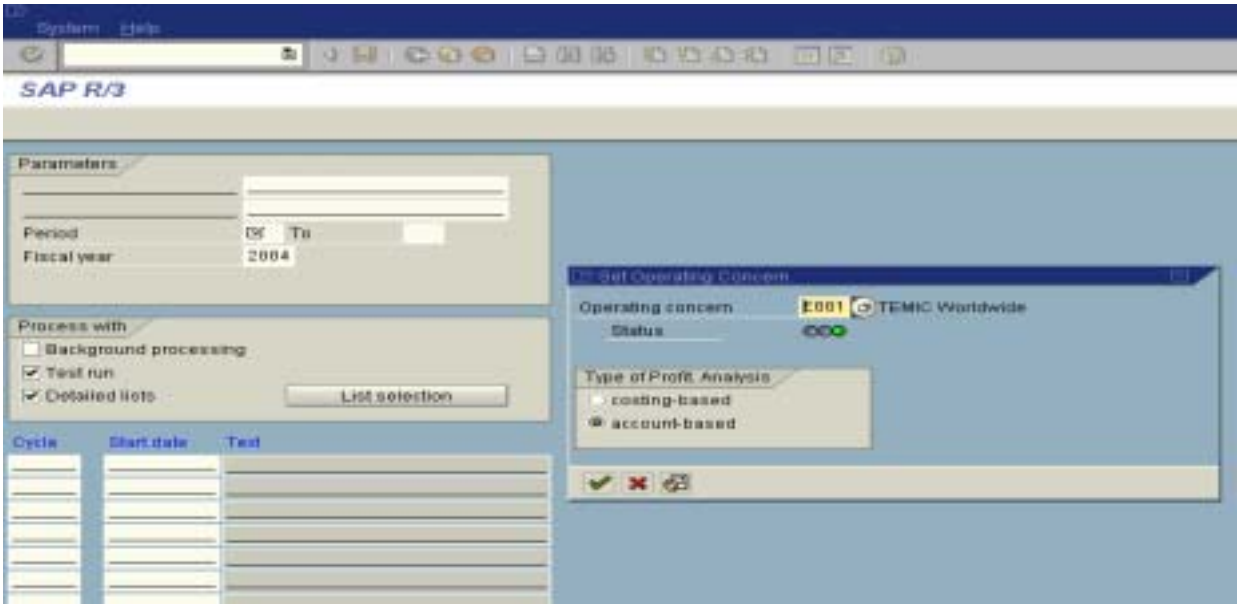


Call the following transaction:

Access the transaction by:

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

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

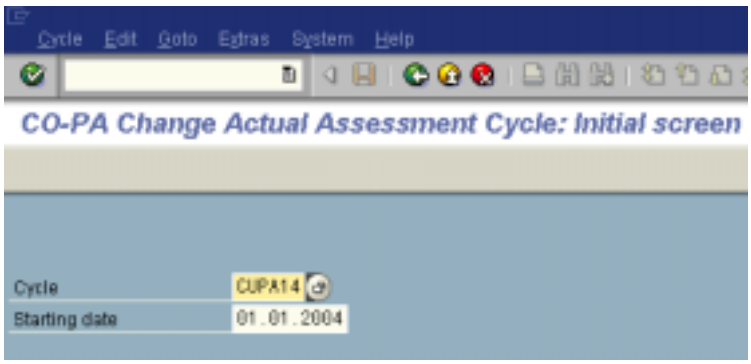


Field Name	Description	User Action and Values	Comments
Operating concern	A unique four-character key for the CO organizational unit operating concern.	Enter the value “E001” standing for TEMIC Worldwide	
Account-based	Select the type of profitability analysis.	Check the indicator.	

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

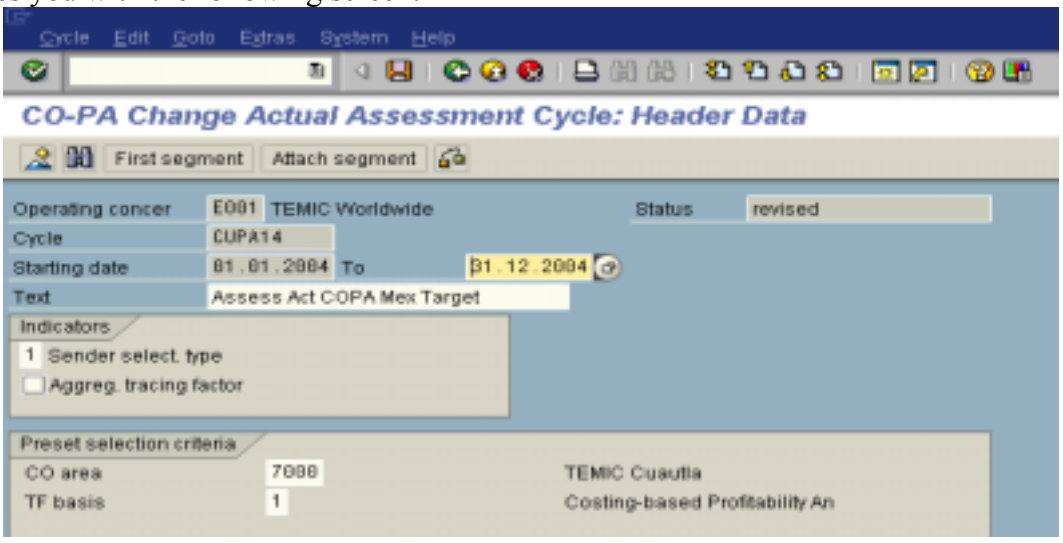
SAP Menu Path	Accounting/ TCE:Period-End-Closing Accounting (FI/CO)/ Maintain CO-PA Actual Assessment Cycle XXPA13/ KEU2 – Change Actual Transfer of CCtr Costs
Transaction Code	KEU2

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

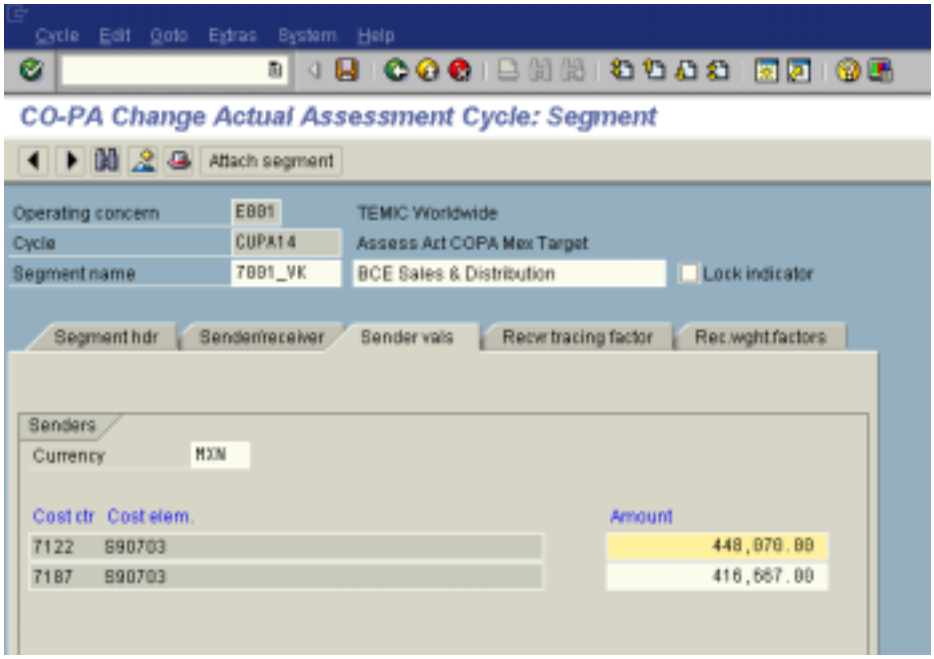


Field Name	Description	User Action and Values	Comments
Cycle	A unique four character key for the CO organizational unit operating concern.	Enter the value “CUPA14” standing for Assess Act CO-PA Mex Target.	
Starting date	The initial date of the cycle.	The date is set up automatically after selecting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

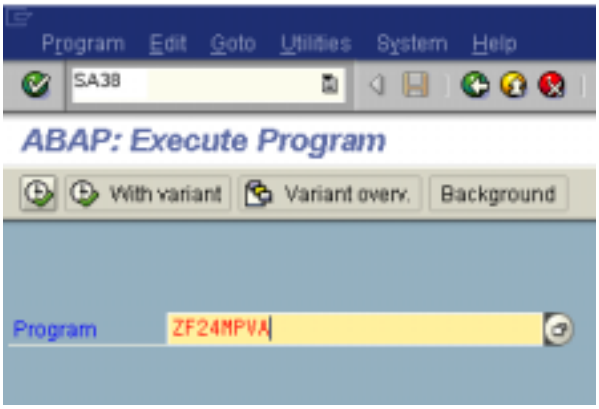
- Purchase-price: 100
- Standard: 105
  - Material-target 100
  - Freight 5
- SAP-MPV posting Credit N16002 5
- ZF24MPVA correction Debit N16002 5
  Credit N16043 5

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

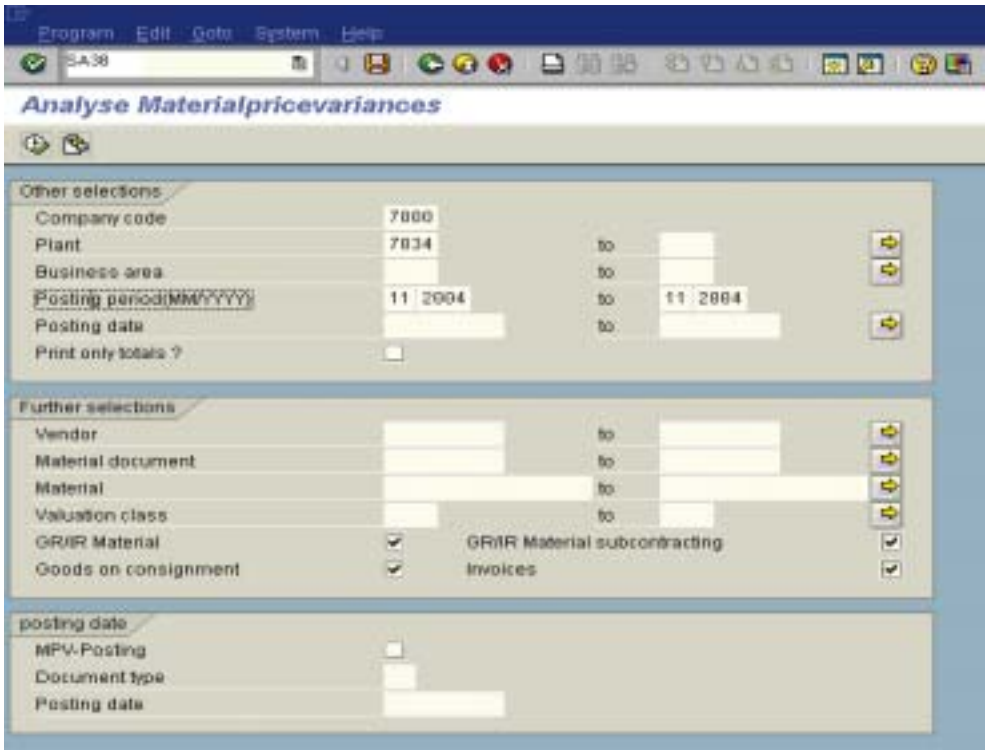
Access the transaction by:

SAP Menu Path	
Transaction Code	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 “Progam” field and click on the icon:



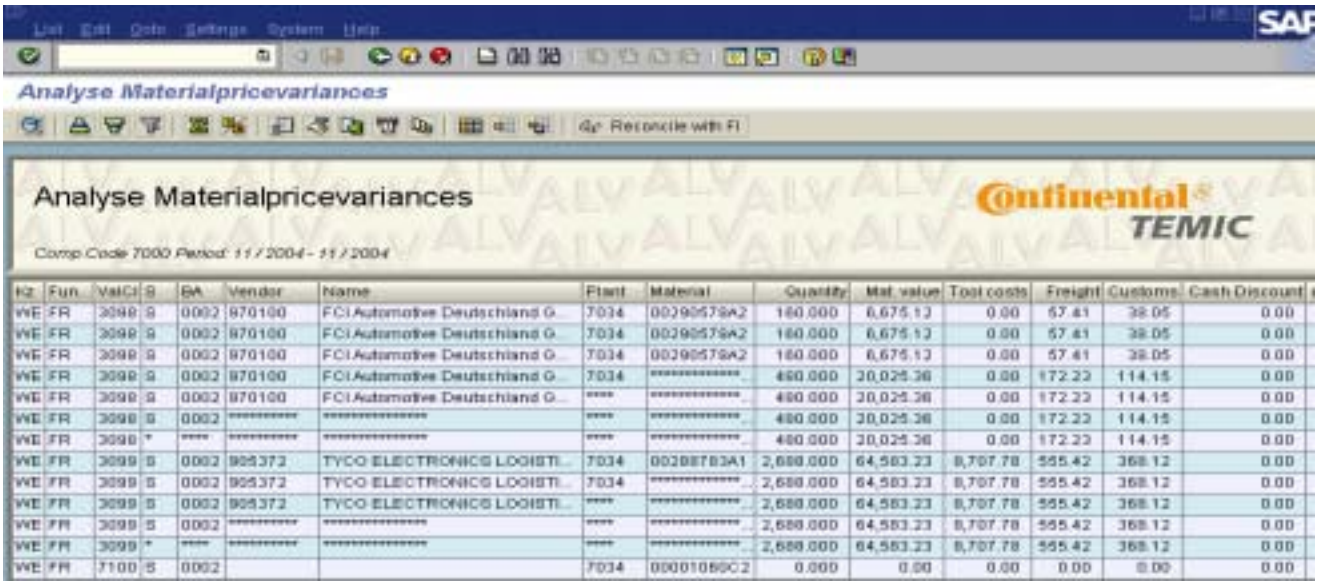
In the transaction screen enter the values as shown below and click :



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	S	BA	Vendor	Name	Plant	Material	Quantity	Mat. value	Tool costs	Freight	Customs	Cash Discount
WE	FR	3099	S	0002	970100	FCI Automotive Deutschland G...	7034	00290579A2	160.000	6,675.12	0.00	57.41	38.05	0.00
WE	FR	3099	S	0002	970100	FCI Automotive Deutschland G...	7034	00290579A2	160.000	6,675.12	0.00	57.41	38.05	0.00
WE	FR	3099	S	0002	970100	FCI Automotive Deutschland G...	7034	00290579A2	160.000	6,675.12	0.00	57.41	38.05	0.00
WE	FR	3099	S	0002	970100	FCI Automotive Deutschland G...	7034	**********	480.000	20,025.36	0.00	172.23	114.15	0.00
WE	FR	3099	S	0002	970100	FCI Automotive Deutschland G...	****	**********	480.000	20,025.36	0.00	172.23	114.15	0.00
WE	FR	3099	S	0002	**********	**********	****	**********	480.000	20,025.36	0.00	172.23	114.15	0.00
WE	FR	3099	*	****	**********	**********	****	**********	480.000	20,025.36	0.00	172.23	114.15	0.00
WE	FR	3099	S	0002	905372	TYCO ELECTRONICS LOGISTI...	7034	00288783A1	2,688.000	64,583.23	8,707.78	555.42	368.12	0.00
WE	FR	3099	S	0002	905372	TYCO ELECTRONICS LOGISTI...	7034	**********	2,688.000	64,583.23	8,707.78	555.42	368.12	0.00
WE	FR	3099	S	0002	905372	TYCO ELECTRONICS LOGISTI...	****	**********	2,688.000	64,583.23	8,707.78	555.42	368.12	0.00
WE	FR	3099	S	0002	**********	**********	****	**********	2,688.000	64,583.23	8,707.78	555.42	368.12	0.00
WE	FR	3099	*	****	**********	**********	****	**********	2,688.000	64,583.23	8,707.78	555.42	368.12	0.00
WE	FR	7100	S	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.

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)

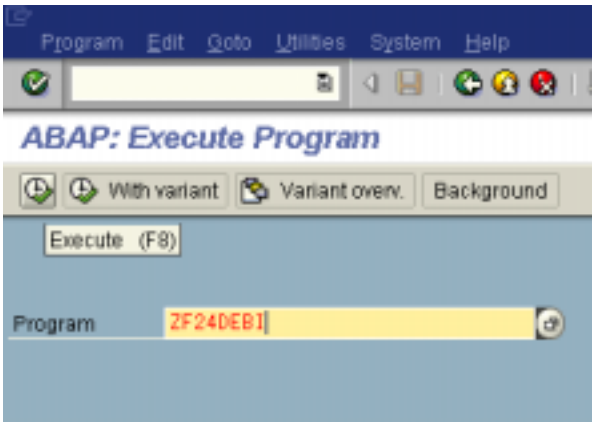
Overview

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.

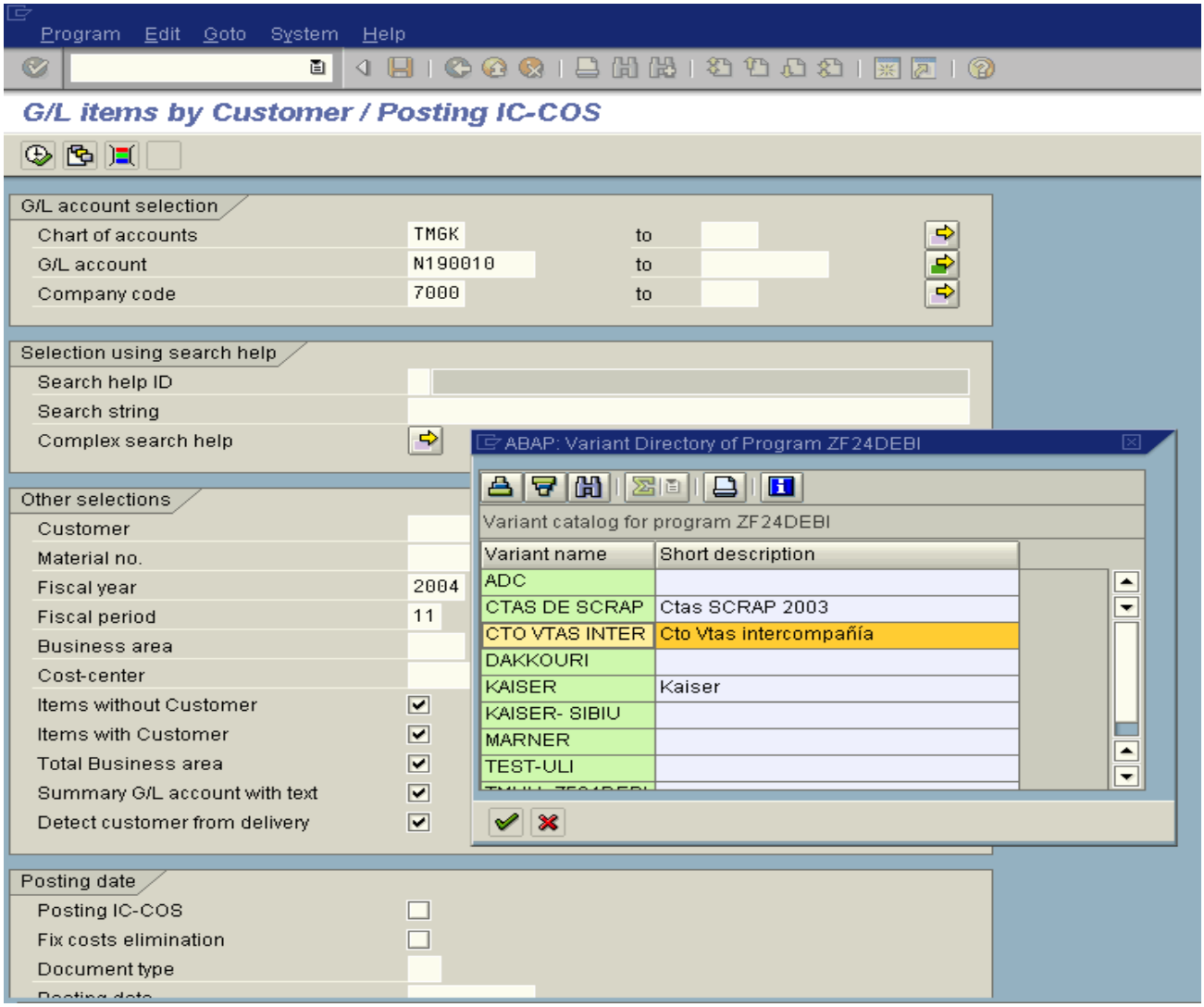
Access the transaction by:

SAP Menu Path	
Transaction Code	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 "Progam" field and click on the icon:



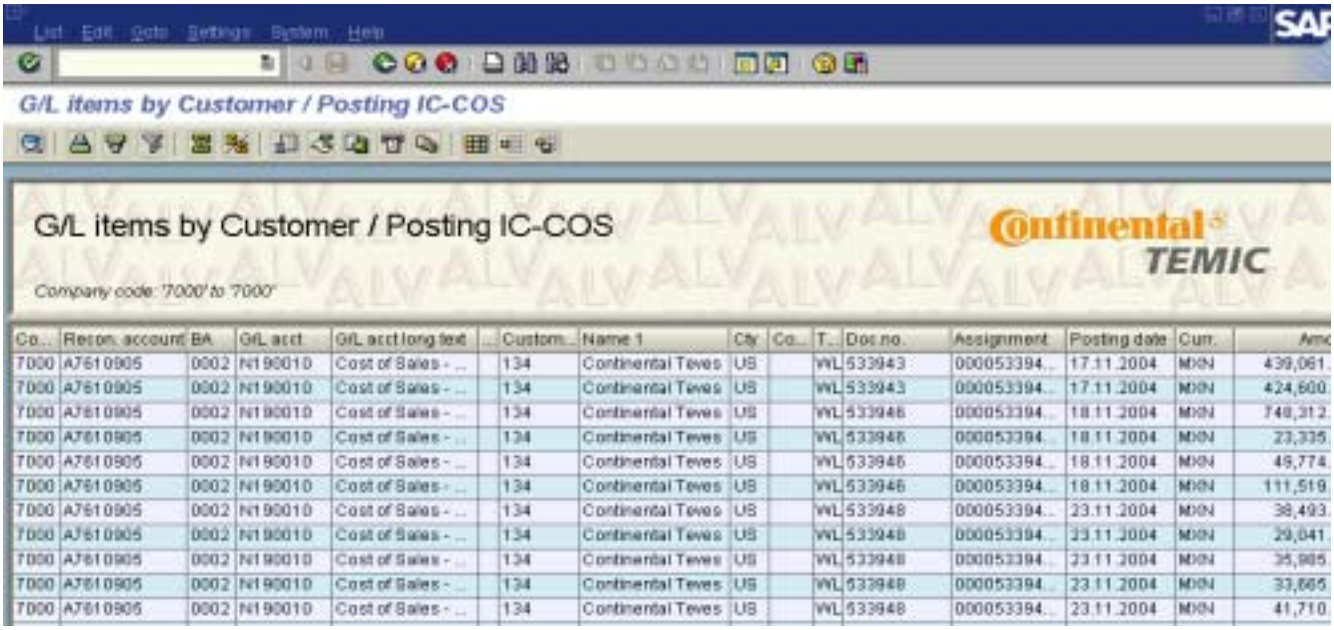
In the transaction screen click on the icon first and select the variant name "CTO VTAS INTER" in the dialog box. This will preset some values. Then enter the remaining values as shown below and click :



Field Name	Description	User Action and Values	Comments
Chart of accounts	Key that uniquely identifies a chart of accounts.	Enter the value “TMGK” 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:



Co...	Recon. account	BA	G/L acct	G/L acct long text	...	Custom...	Name 1	City	Co...	T...	Doc no.	Assignment	Posting date	Curr.	Amo
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533943	000053394...	17.11.2004	MXN	439,061.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533943	000053394...	17.11.2004	MXN	424,600.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533946	000053394...	18.11.2004	MXN	748,312.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533946	000053394...	18.11.2004	MXN	23,335.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533946	000053394...	18.11.2004	MXN	46,774.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533946	000053394...	18.11.2004	MXN	111,519.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533948	000053394...	23.11.2004	MXN	38,493.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533948	000053394...	23.11.2004	MXN	29,041.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533948	000053394...	23.11.2004	MXN	35,985.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533948	000053394...	23.11.2004	MXN	33,665.
7000	A7610905	0002	N190010	Cost of Sales - ...		134	Continental Teves	US		WL	533948	000053394...	23.11.2004	MXN	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.

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.

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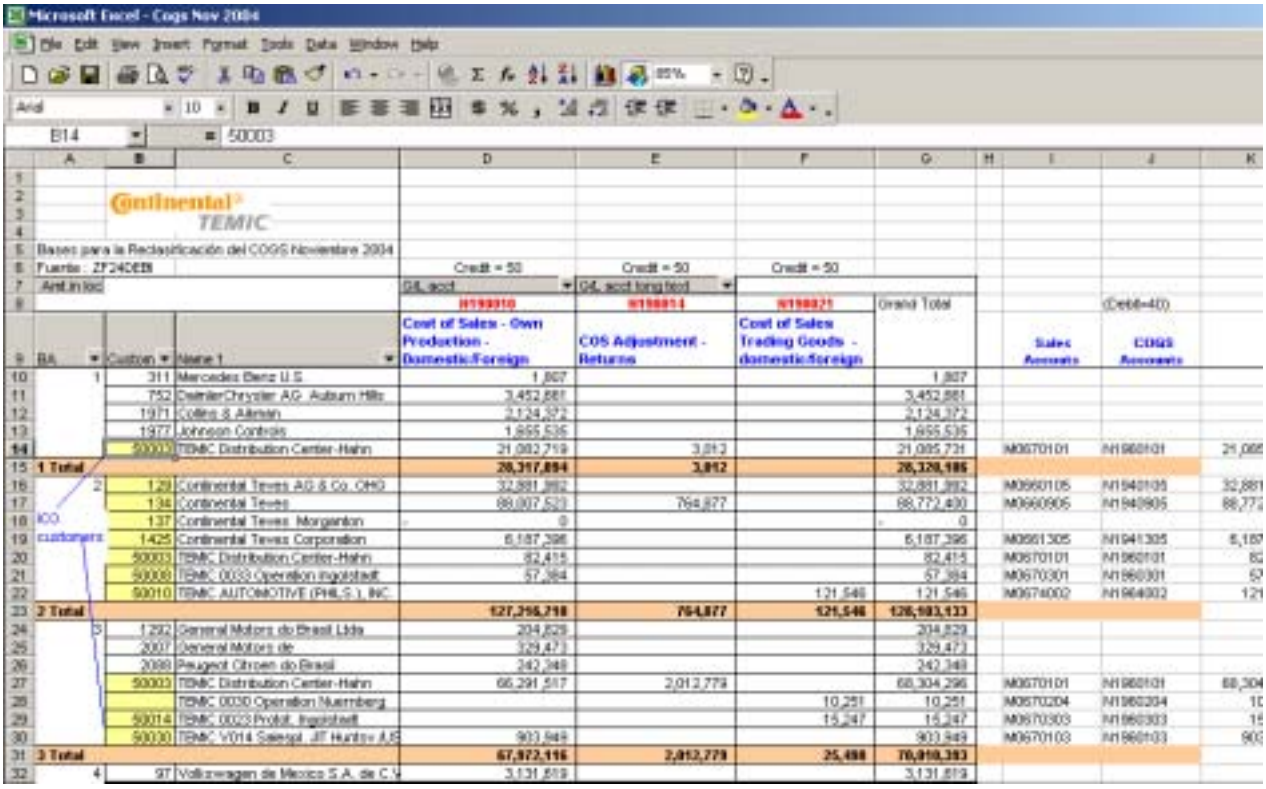


Microsoft Excel - Cogs Nov 2004

File Edit View Insert Format Tools Data Window Help

Arial 10

B14 = 50003

	A	B	C	D	E	F	G	H	I	J	K
1											
2			Continental TEMIC								
3											
4											
5	Bases para la Reclasificación del COGS Noviembre 2004										
6	Fuente : ZF240EB			Credit = 50	Credit = 50	Credit = 50					
7	Amt.in loc			G/L acct	G/L acct long text						
8				N199310	N199814	N199821	Grand Total			(Debit=40)	
9	BA	Custnm	Name 1	Cost of Sales - Own Production - Domestic/Foreign	COS Adjustment - Returns	Cost of Sales Trading Goods - domestic/foreign			Sales Accounts	COGS Accounts	
10	1	311	Mercedes Benz U.S.	1,807			1,807				
11		752	DaimlerChrysler AG, Auburn Hills	3,452,881			3,452,881				
12		1971	Collins & Aikman	2,124,372			2,124,372				
13		1977	Johnson Controls	1,855,535			1,855,535				
14		50003	TEMIC Distribution Center-Hahn	21,092,719	3,012		21,095,731		M0670101	N1960101	21,095
15	1 Total			28,317,894	3,012		28,320,906				
16	2	129	Continental Teves AG & Co. OHG	32,891,992			32,891,992		M0660105	N1940105	32,891
17		134	Continental Teves	88,007,523	764,877		88,772,400		M0660905	N1940905	88,772
18	ICO	137	Continental Teves Morganton	0			0				
19	customers	1425	Continental Teves Corporation	6,187,396			6,187,396		M0661305	N1941305	6,187
20		50003	TEMIC Distribution Center-Hahn	82,415			82,415		M0670101	N1960101	82
21		50008	TEMIC 0033 Operation Ingolstadt	57,384			57,384		M0670301	N1960301	57
22		50010	TEMIC AUTOMOTIVE (PHILS.), INC.			121,546	121,546		M0674002	N1964002	121
23	2 Total			127,356,710	764,877	121,546	128,583,133				
24	5	1292	General Motors do Brasil Ltda	204,829			204,829				
25		2007	General Motors de	329,473			329,473				
26		2088	Peugeot Citroen do Brasil	242,348			242,348				
27		50003	TEMIC Distribution Center-Hahn	66,291,517	2,012,779		68,304,296		M0670101	N1960101	68,304
28			TEMIC 0030 Operation Nuernberg			10,251	10,251		M0670204	N1960204	10
29		50014	TEMIC 0023 Prototl. Ingolstadt			15,247	15,247		M0670303	N1960303	15
30		50030	TEMIC V014 Salesgl. JIT Huntsv AL	903,949			903,949		M0670103	N1960103	903
31	3 Total			67,972,116	2,012,779	25,498	70,010,393				
32	4	97	Volkswagen de Mexico S.A. de C.V.	3,131,619			3,131,619				

7.3 Step

7.3.1 Transaction SQ01 (Sales and Cost of Sales Integration)

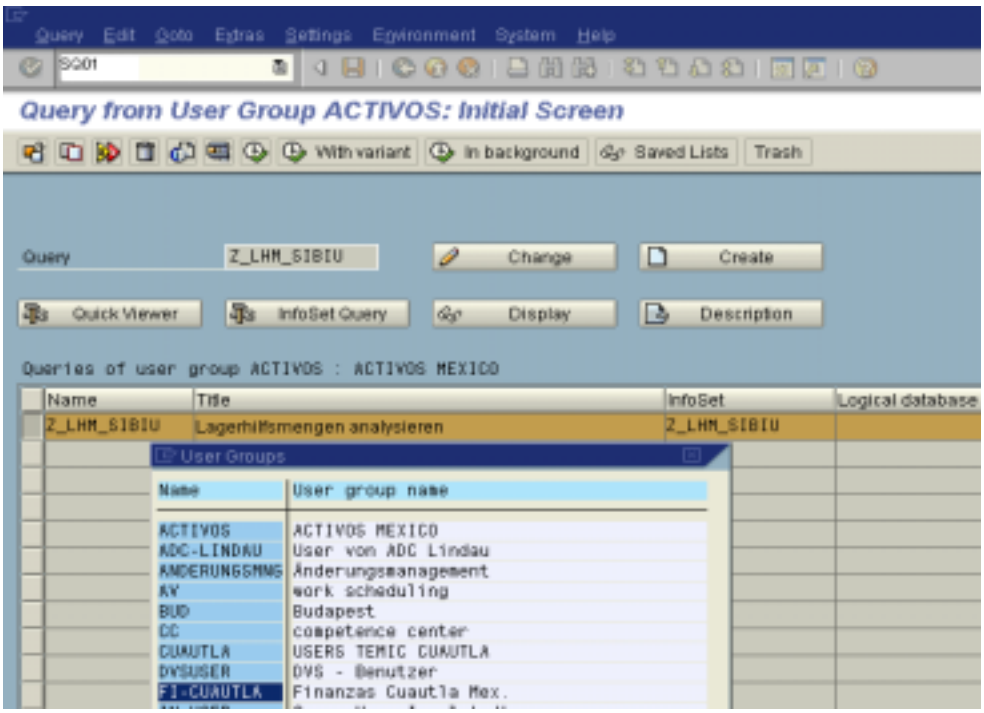
Overview

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.

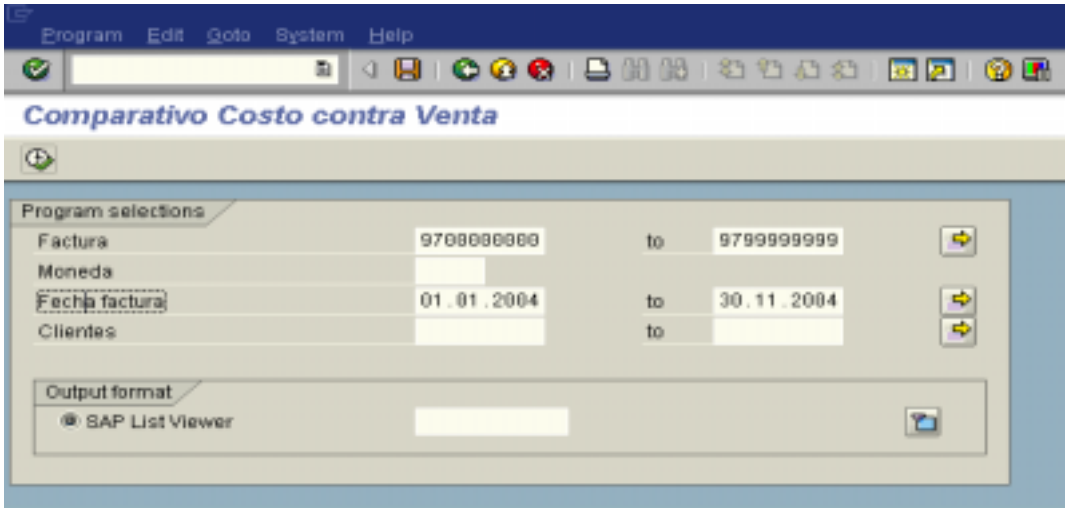
Access the transaction by:

SAP Menu Path	Tools/ ABAP Workbench/ Utilities/ SAP Query/ SQ01 - Queries
Transaction Code	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 Choose.

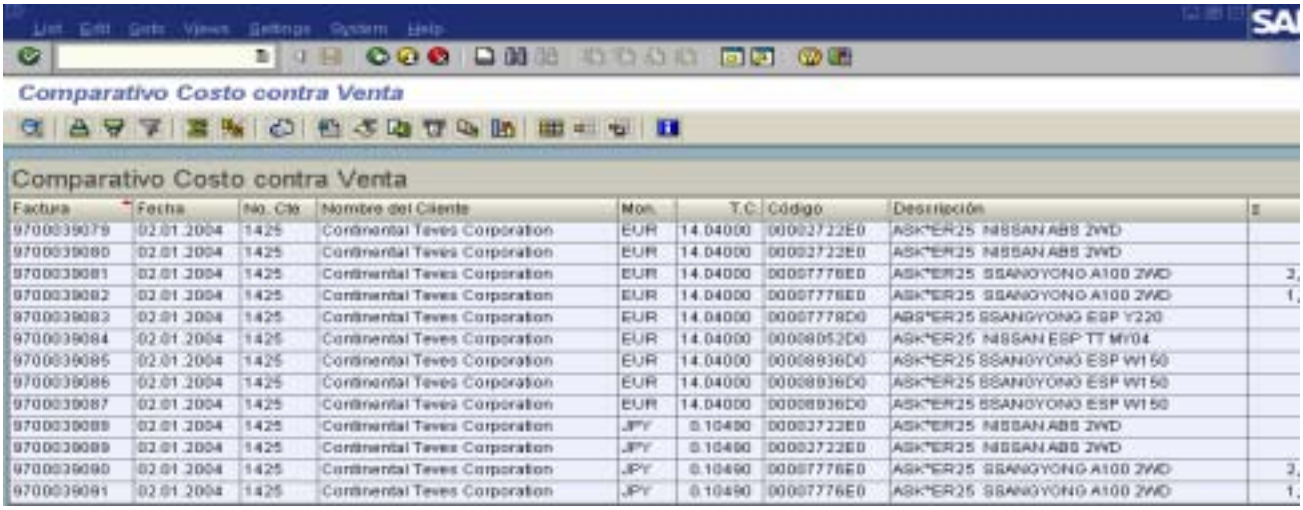


From the list of infosets that appears select the infoset with the name "COMPA_CTO_VTA" (Comparative Costs of Sales vs. Sales) and click on the icon. In the next screen, enter the values as shown on the picture below, i.e. select all invoices from the beginning of the fiscal year up to the actual month being closed. Proceed by clicking on the icon:

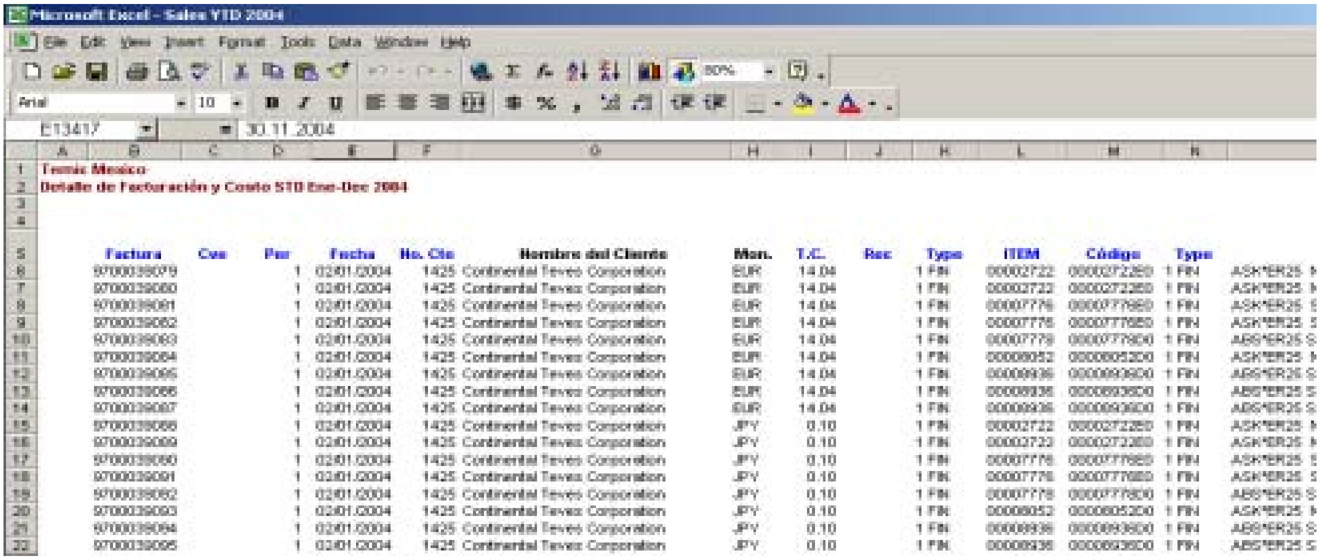


Field Name	Description	User Action and Values	Comments
Factura	Number that uniquely identifies the invoice.	Enter the values from “9700000000” to “9799999999”. This will include all the invoices to processing.	
Fecha factura	The billing date of the invoice.	Enter the time period from the beginning of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

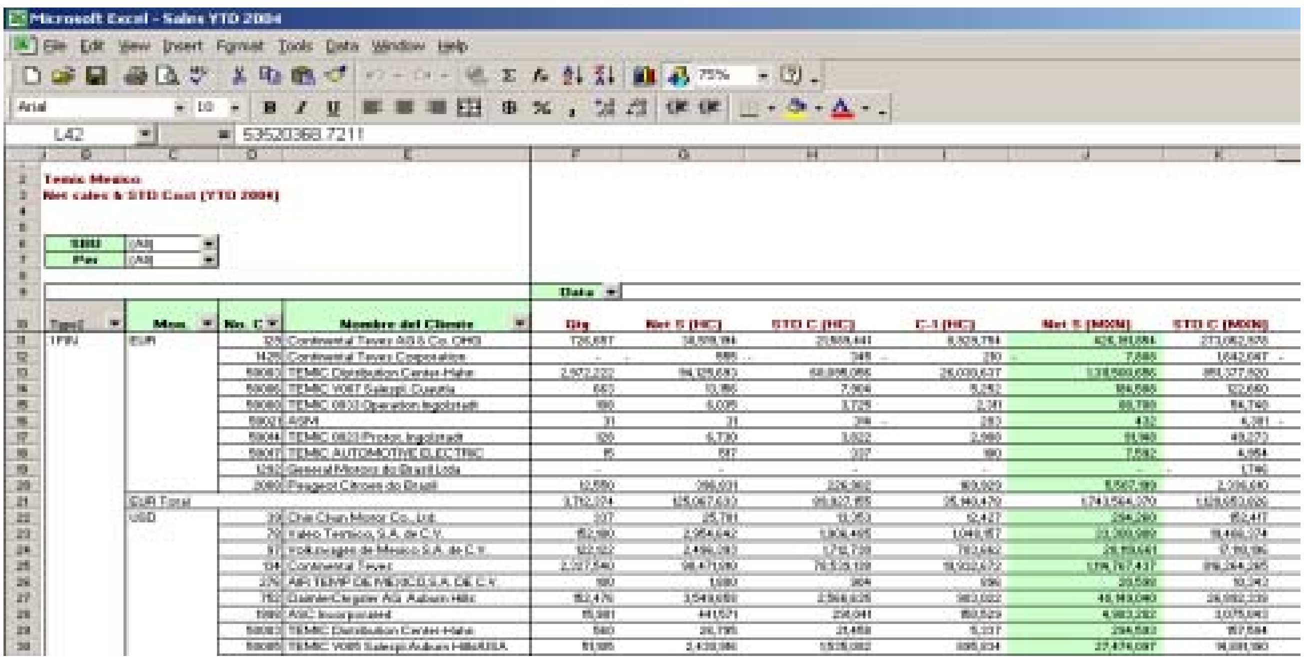
The sales in the output list you receive are organized according to the single invoice numbers.



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.



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



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.

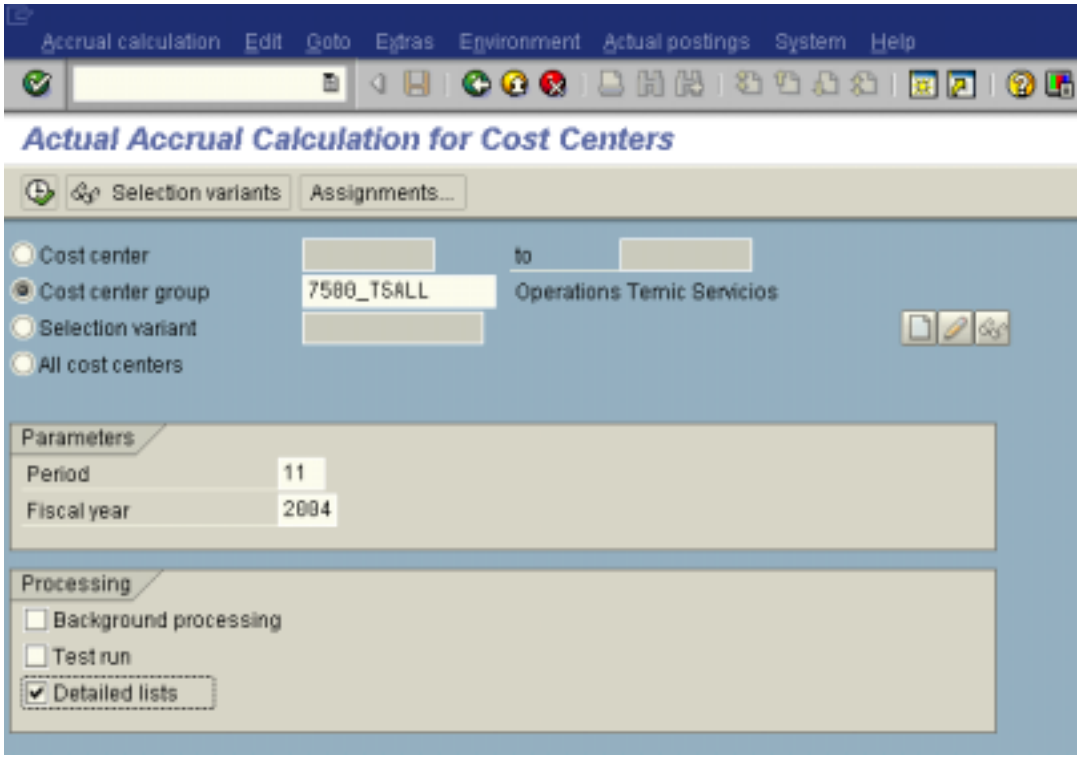
In case of Temic, the accruals are calculated in the Controlling component based on the costs posted there. The accrual calculation method using percentage is applied. The percentage method gives you the chance to calculate and post overheads for special Cost-elements based on other cost-elements by 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:

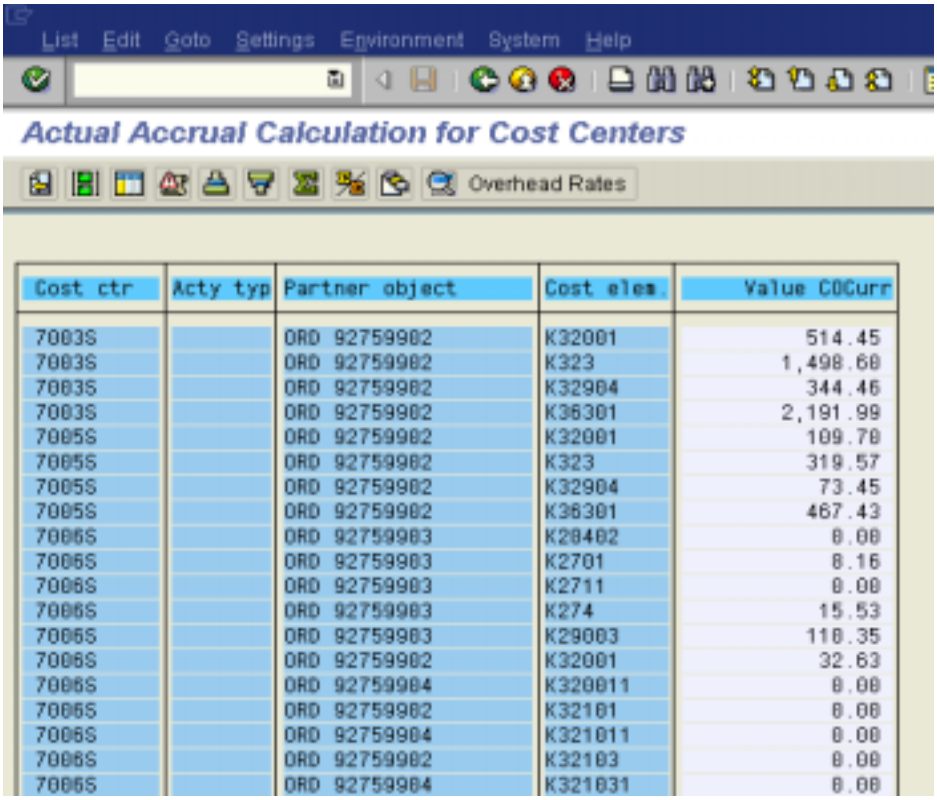
SAP Menu Path	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ Accrual Calculation/ KSA3 – Actual Accrual for Cost Centers
Transaction Code	KSA3

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	K28402	0.00
7006S		ORD 92759903	K2701	8.16
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

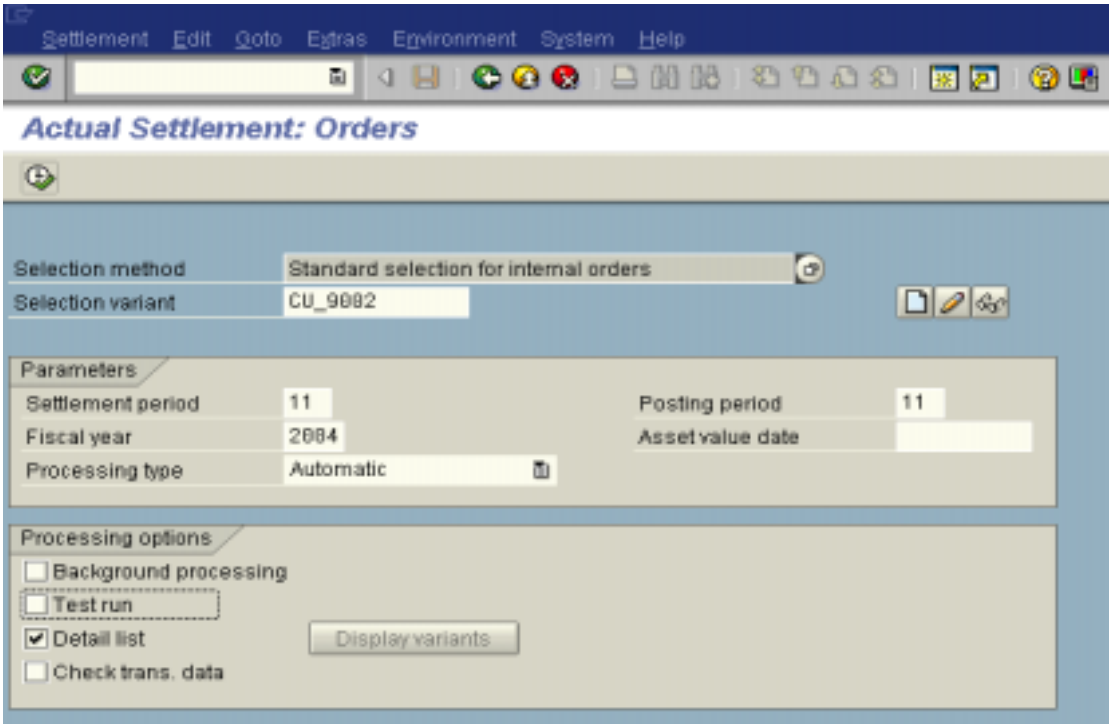
Internal orders are normally used to plan, collect, and settle the costs of internal jobs and tasks. The SAP system enables you to monitor your internal orders throughout their entire life-cycle; from initial creation, through the planning and posting of all the actual costs, to the final settlement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

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

Access the transaction by:

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

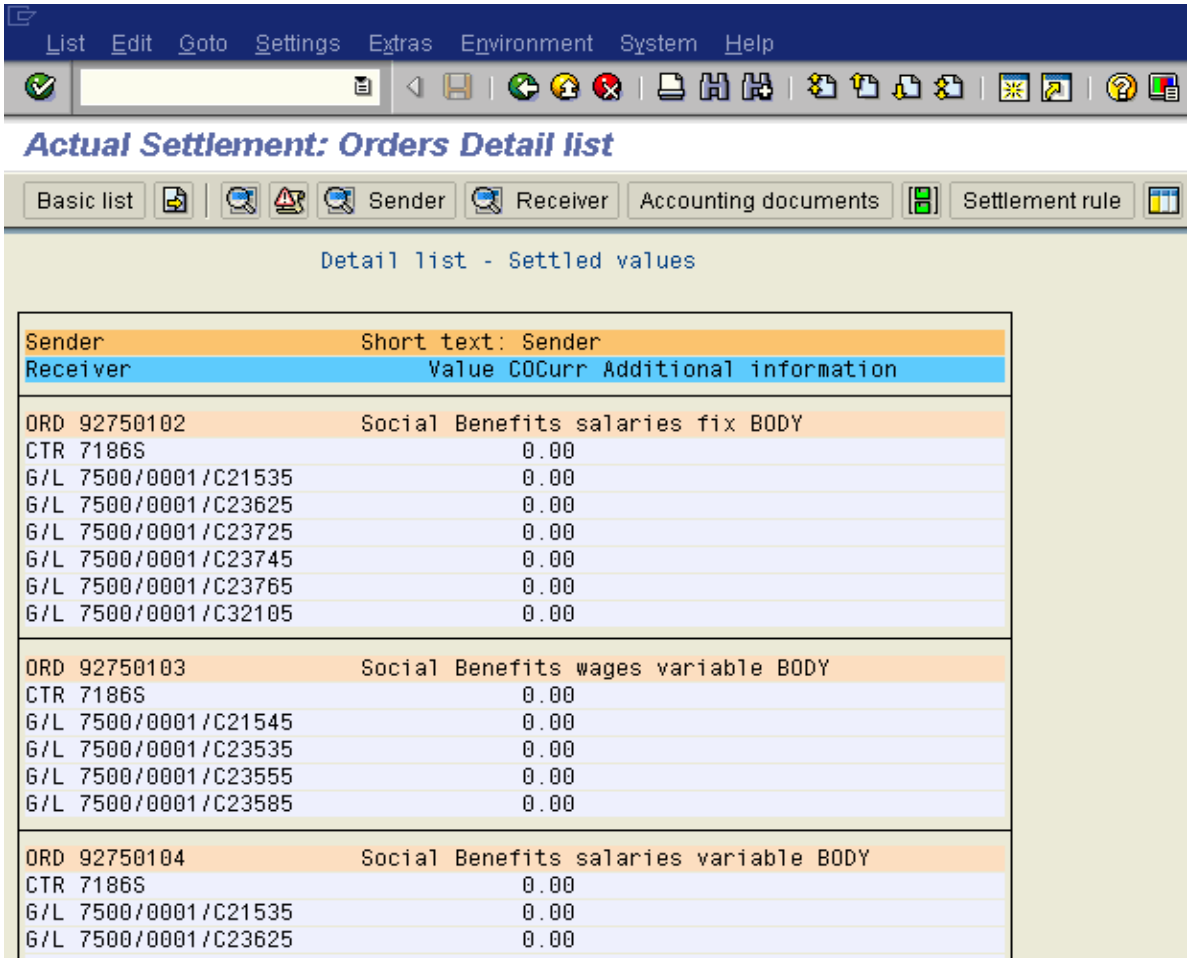
In the following screen enter the values as shown below and click on :



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 objcts. Use the icons  and  .

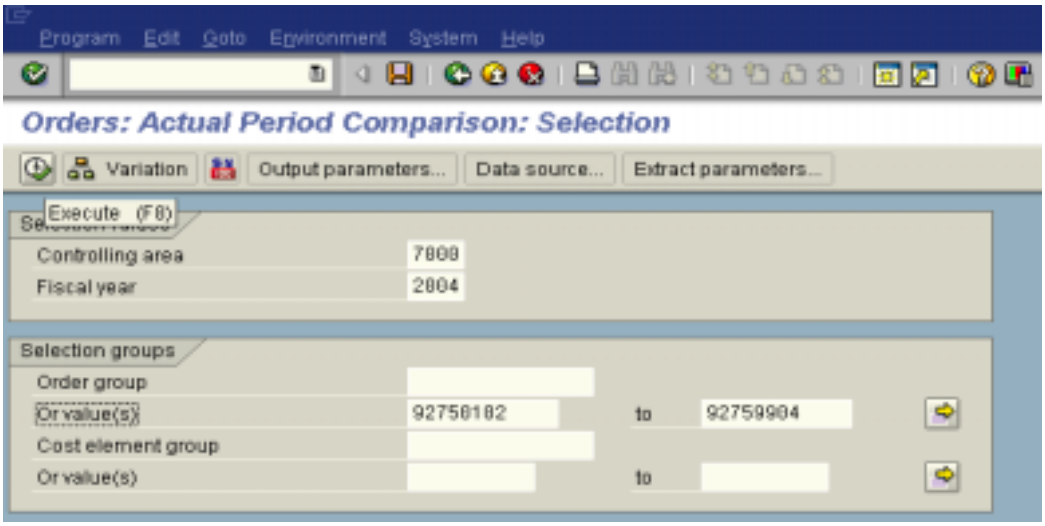


Checking the result of settlement
You can check whether all the costs from internal orders have been fully settled by using the report "S_ALR_87013003".

Access the transaction by:

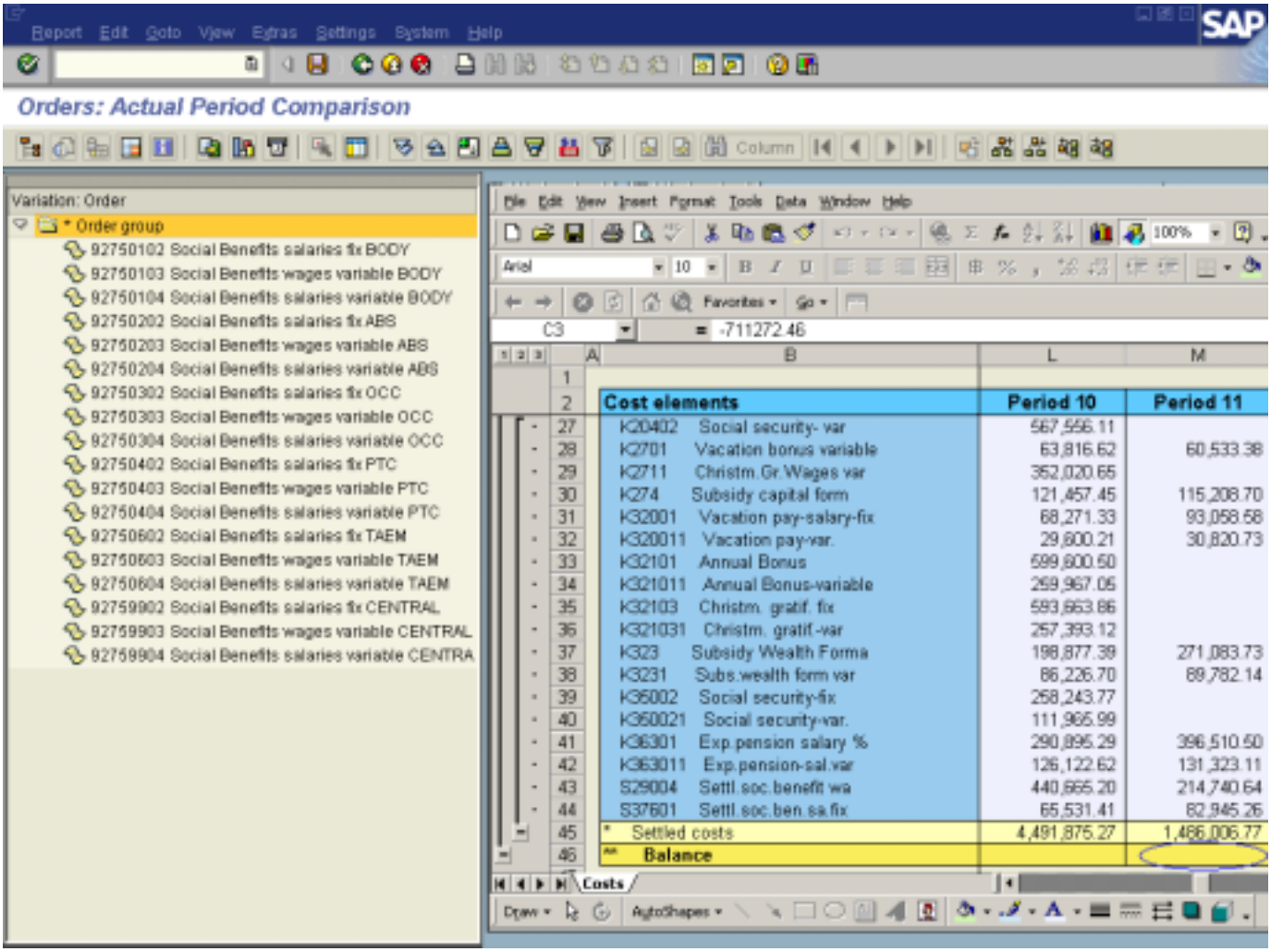
SAP Menu Path	Accounting/ Controlling/ Internal Orders/ Information System/ Reports for Internal Orders/ Actual-Actual Comparison/ S_ALR_87013003 - Orders: Actual Period Comparison
Transaction Code	S_ALR_87013003

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
SAP
Orders: Actual Period Comparison
Variation: Order
* Order group
92750102 Social Benefits salaries fix BODY
92750103 Social Benefits wages variable BODY
92750104 Social Benefits salaries variable BODY
92750202 Social Benefits salaries fix ABS
92750203 Social Benefits wages variable ABS
92750204 Social Benefits salaries variable ABS
92750302 Social Benefits salaries fix OCC
92750303 Social Benefits wages variable OCC
92750304 Social Benefits salaries variable OCC
92750402 Social Benefits salaries fix PTC
92750403 Social Benefits wages variable PTC
92750404 Social Benefits salaries variable PTC
92750602 Social Benefits salaries fix TAEM
92750603 Social Benefits wages variable TAEM
92750604 Social Benefits salaries variable TAEM
92759902 Social Benefits salaries fix CENTRAL
92759903 Social Benefits wages variable CENTRAL
92759904 Social Benefits salaries variable CENTRA
C3 = -711272.46
Cost elements Period 10 Period 11
K20402 Social security- var 567,556.11
K2701 Vacation bonus variable 63,816.62 60,533.38
K2711 Christm.Gr.Wages var 352,020.65
K274 Subsidy capital form 121,457.45 115,208.70
K32001 Vacation pay-salary-fix 68,271.33 93,058.58
K320011 Vacation pay-var. 29,600.21 30,820.73
K32101 Annual Bonus 599,600.50
K321011 Annual Bonus-variable 259,967.05
K32103 Christm. gratif. fix 593,663.86
K321031 Christm. gratif.-var 257,393.12
K323 Subsidy Wealth Forma 198,877.39 271,083.73
K3231 Subs.wealth form var 86,226.70 89,782.14
K35002 Social security-fix 258,243.77
K350021 Social security-var. 111,965.99
K36301 Exp.pension salary % 290,895.29 396,510.50
K363011 Exp.pension-sal.var 126,122.62 131,323.11
S29004 Settl.soc.benefit wa 440,865.20 214,740.64
S37601 Settl.soc.ben.sa.fix 65,531.41 82,945.26
* Settled costs 4,491,875.27 1,486,006.77
** Balance
Costs

9 Subprocess - 7500 – 7000 Transfer

9.1 Step

9.1.1 Transaction ZK41UMBKST (Intercompany Costs Transfer)

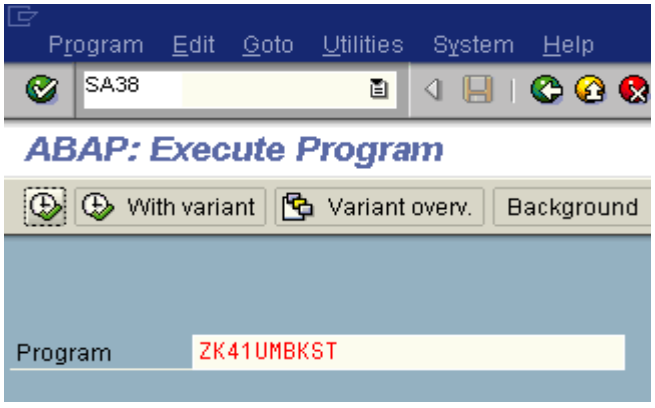
Overview

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

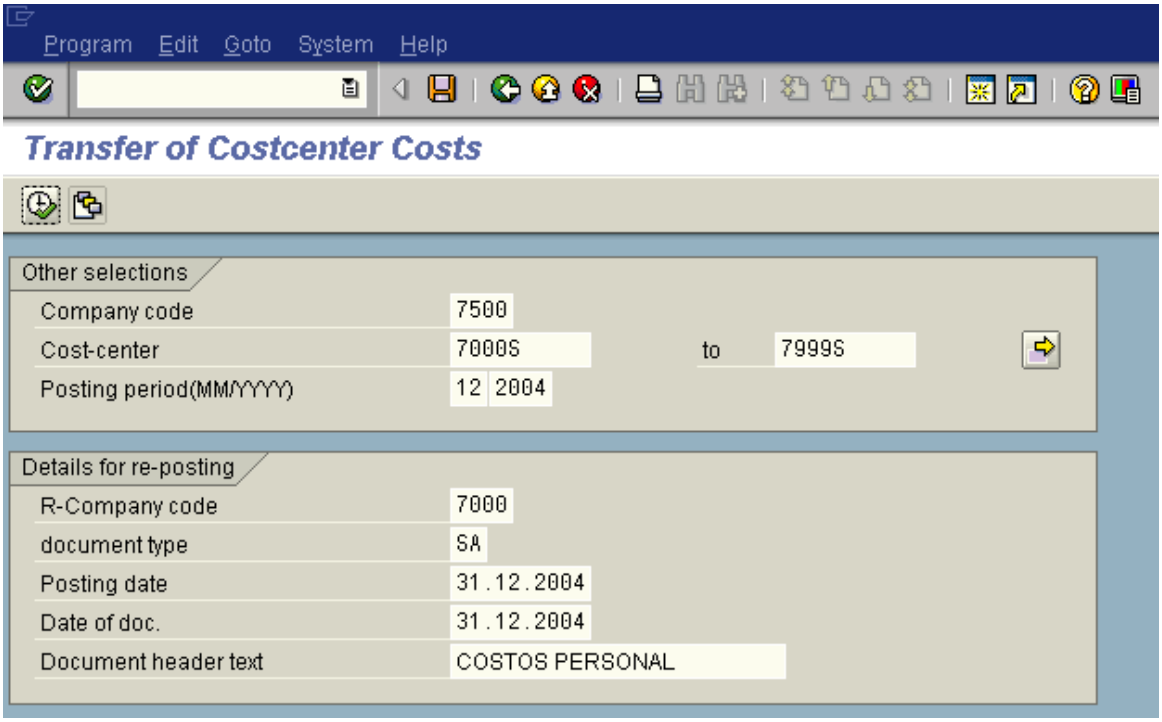
Access the transaction by:

SAP Menu Path	
Transaction Code	SA38

Start the transaction “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 “ZK41UMBKST” into the “Progam” field and click on the icon:



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

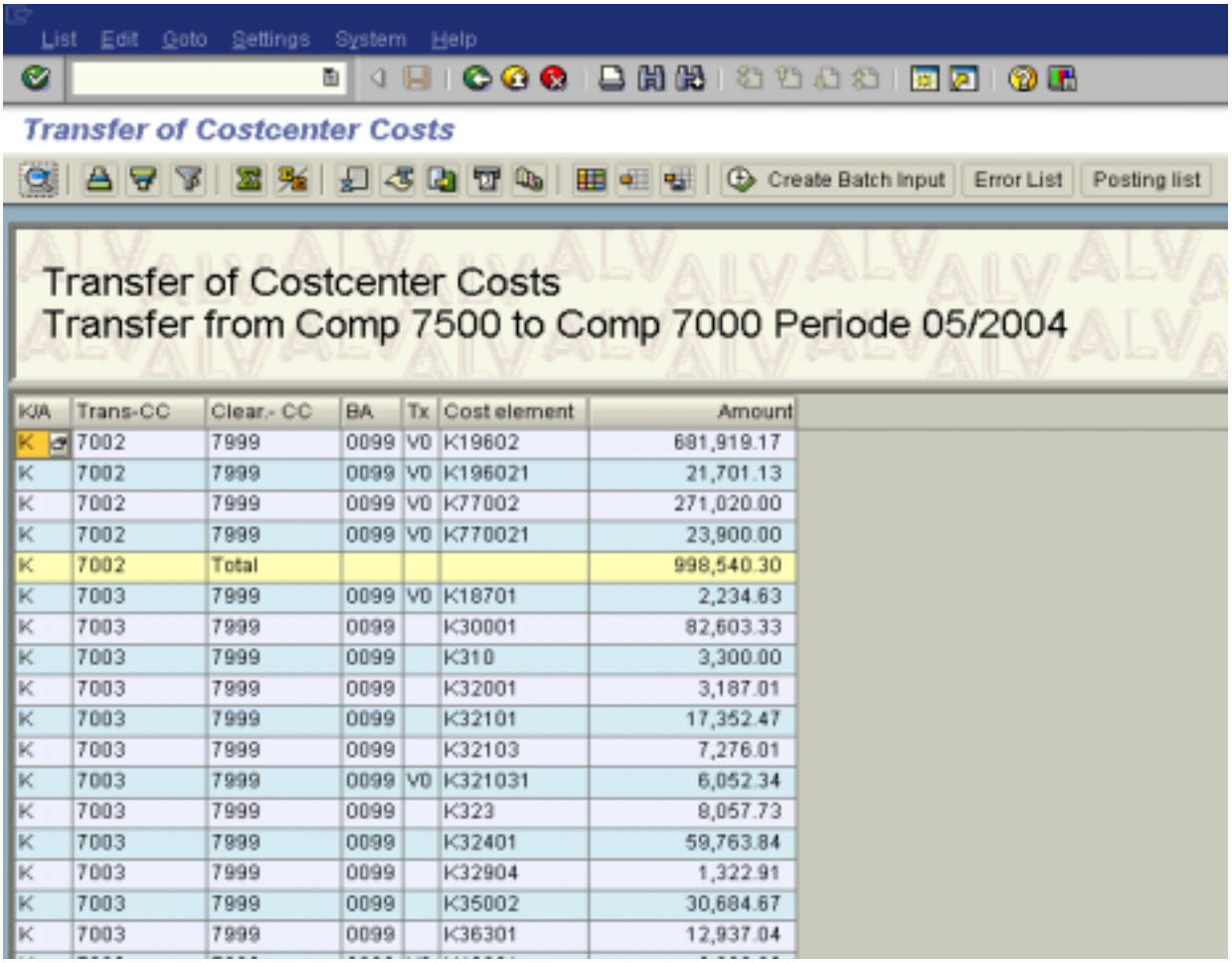


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7500” representing TEMIC Servicios, S.A. de C.V.	
Cost-center	Select the cost centers to be transferred.	Enter the values in the interval from “7000S” to “7999S”.	
Posting 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.

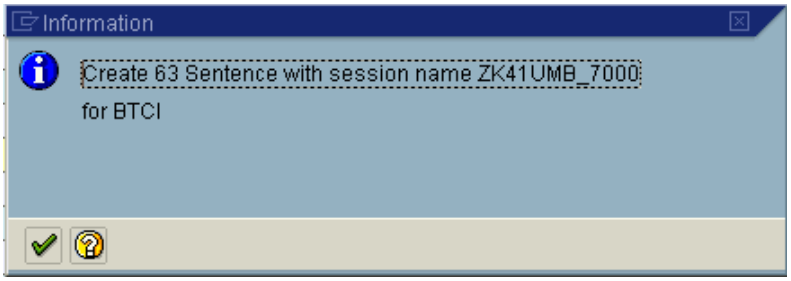
Then click the 

icon to create a batch input session.

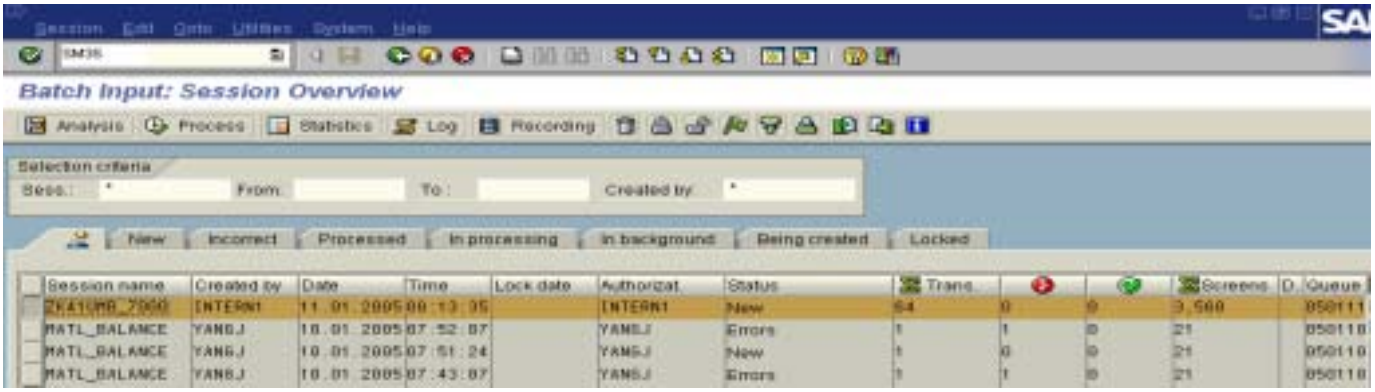


KlA	Trans-CC	Clear.- CC	BA	Tx	Cost element	Amount
K	7002	7999	0099	V0	K19602	681,919.17
K	7002	7999	0099	V0	K196021	21,701.13
K	7002	7999	0099	V0	K77002	271,020.00
K	7002	7999	0099	V0	K770021	23,900.00
K	7002	Total				998,540.30
K	7003	7999	0099	V0	K18701	2,234.63
K	7003	7999	0099		K30001	82,603.33
K	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	V0	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

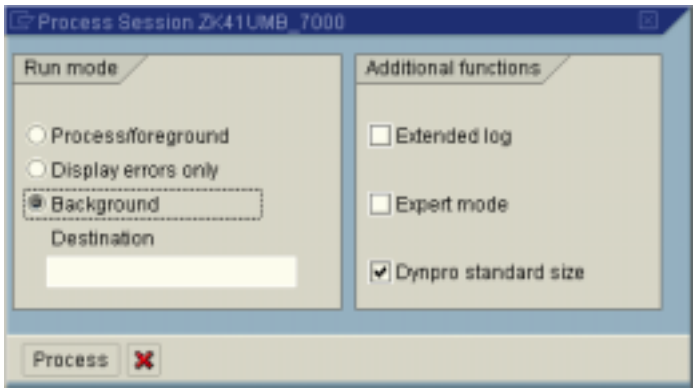
A dialog box informs you about successful session creation:



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:

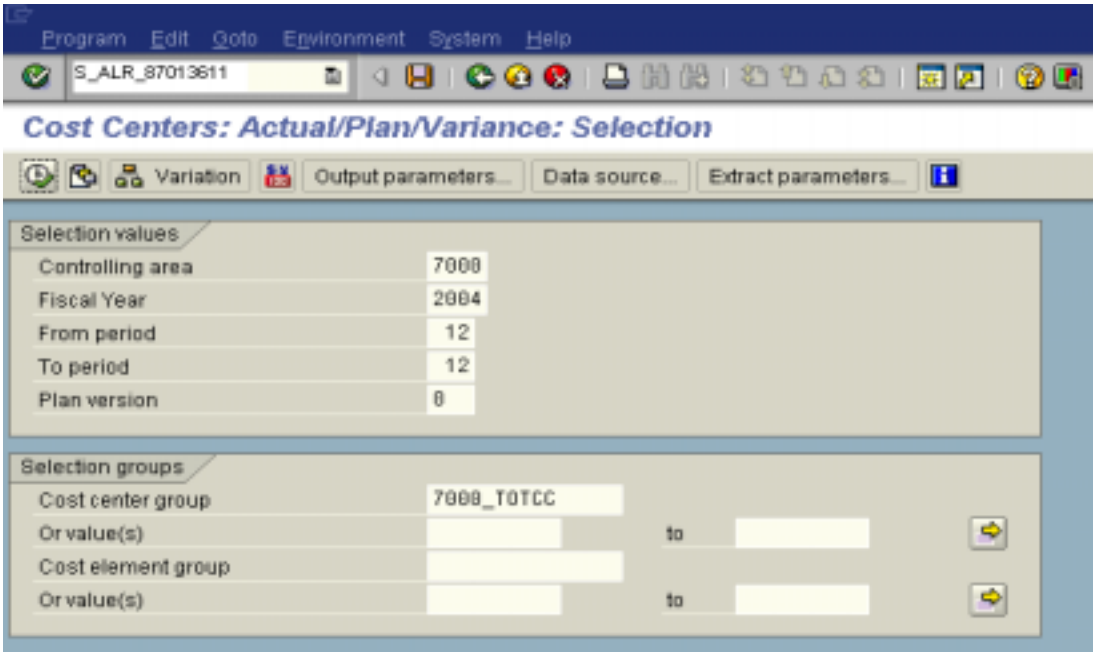


After session completion use the report S_ALR_87013611 to check whether the cost center transfer passed off without errors:

Access the transaction by:

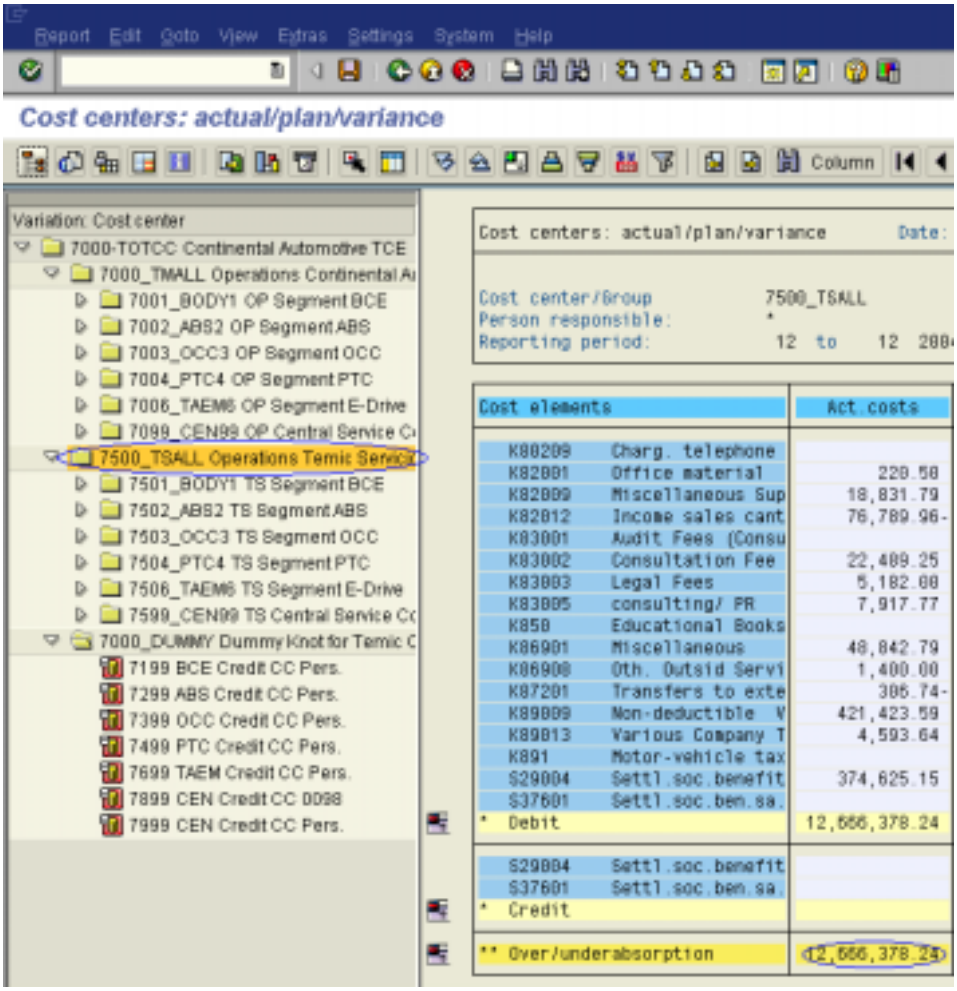
SAP Menu Path	Accounting/ Controlling/ Cost Center Accounting/ Information System/ Reports for Cost Center Accounting/ Plan-Actual Comparisons/ S_ALR_87013611 – Cost Centers: Actual/Plan/Variance
Transaction Code	S_ALR_87013611

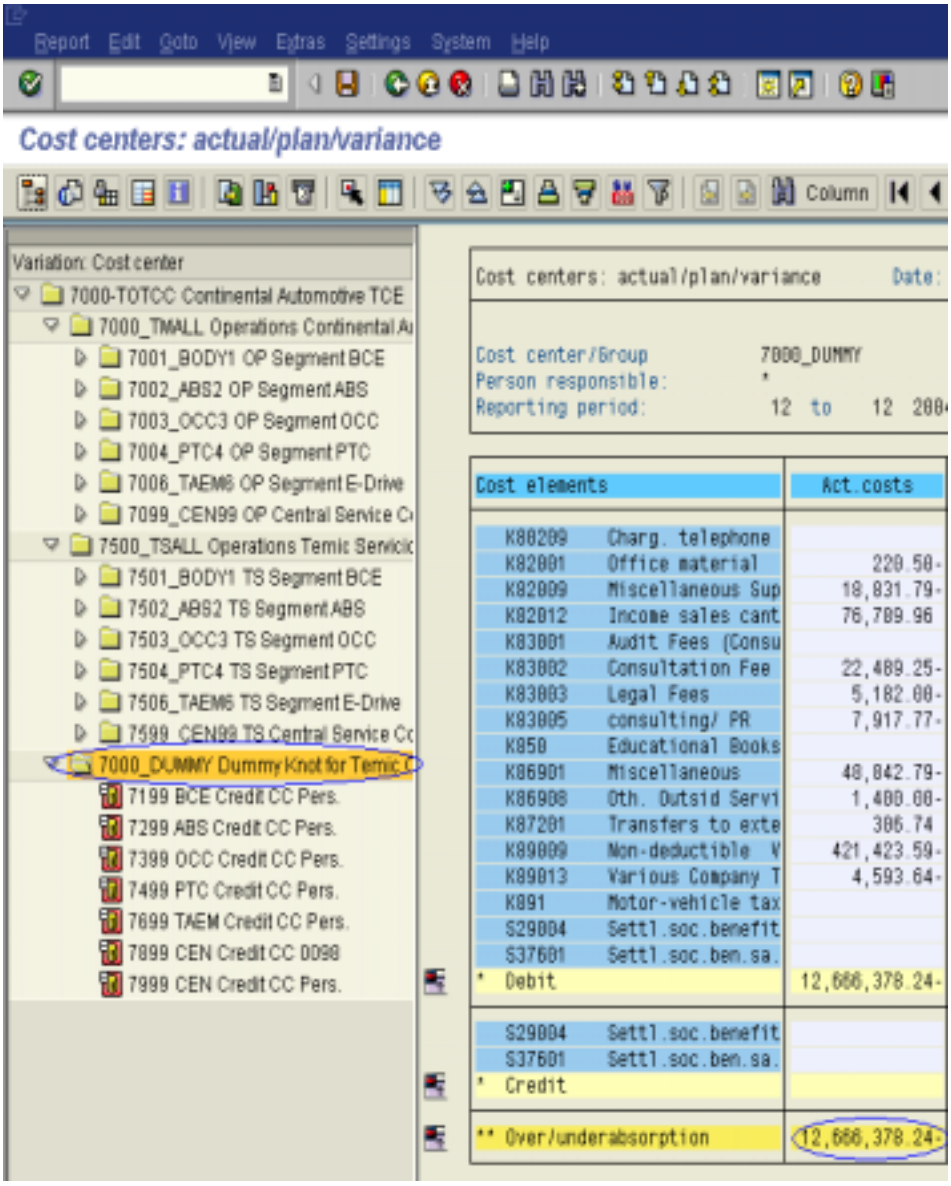
In the transaction screen enter the values as shown below and click :



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
Column
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 Co
7500_TSALL Operations Temic Servic
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 7500_TSALL
Person responsible: *
Reporting period: 12 to 12 200
Cost elements Act.costs
K80209 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 5,182.00
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 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

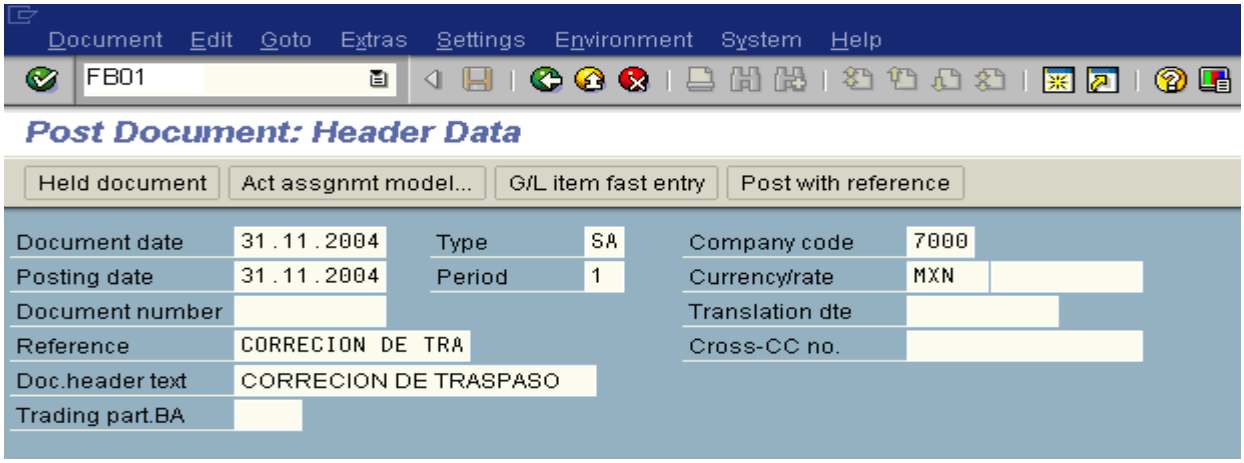


If the sum of the two amounts is equal to zero you are finished with the process.

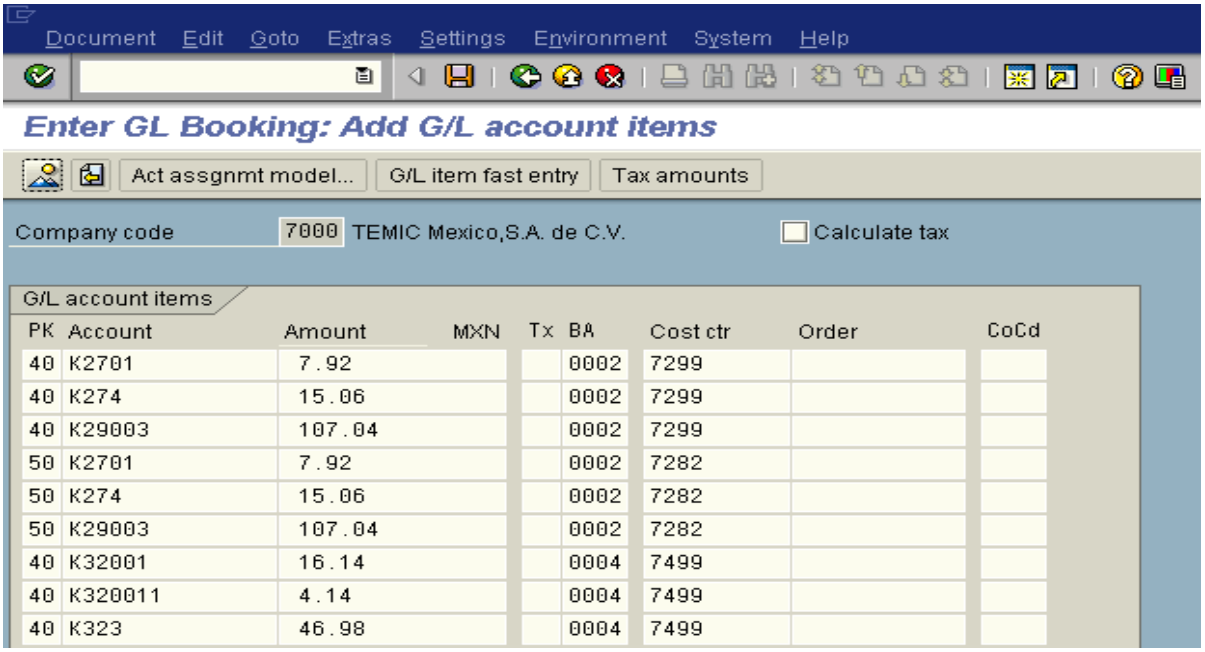
Manual Correction Posting

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 G/L item fast entry icon:



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



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:

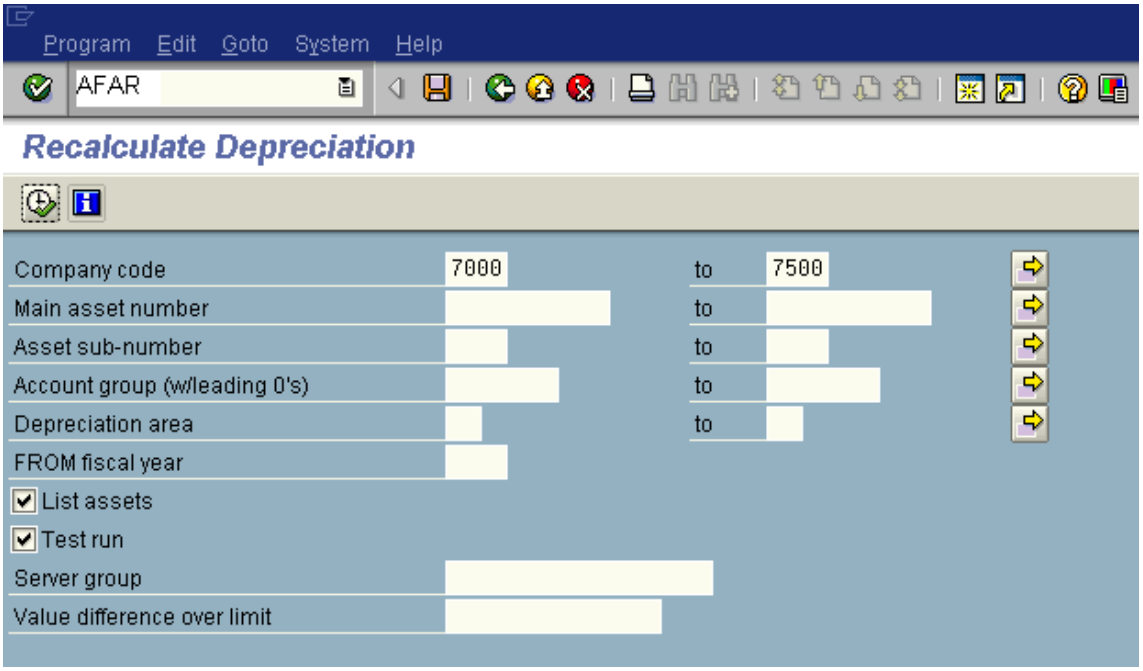
- you have changed a depreciation key,
- you have made mass changes that you programmed yourself, and these changes affected data relevant to depreciation,
- you want to calculate subsequent revaluation (after the legacy data transfer is closed) using current index figures. In order to correctly calculate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

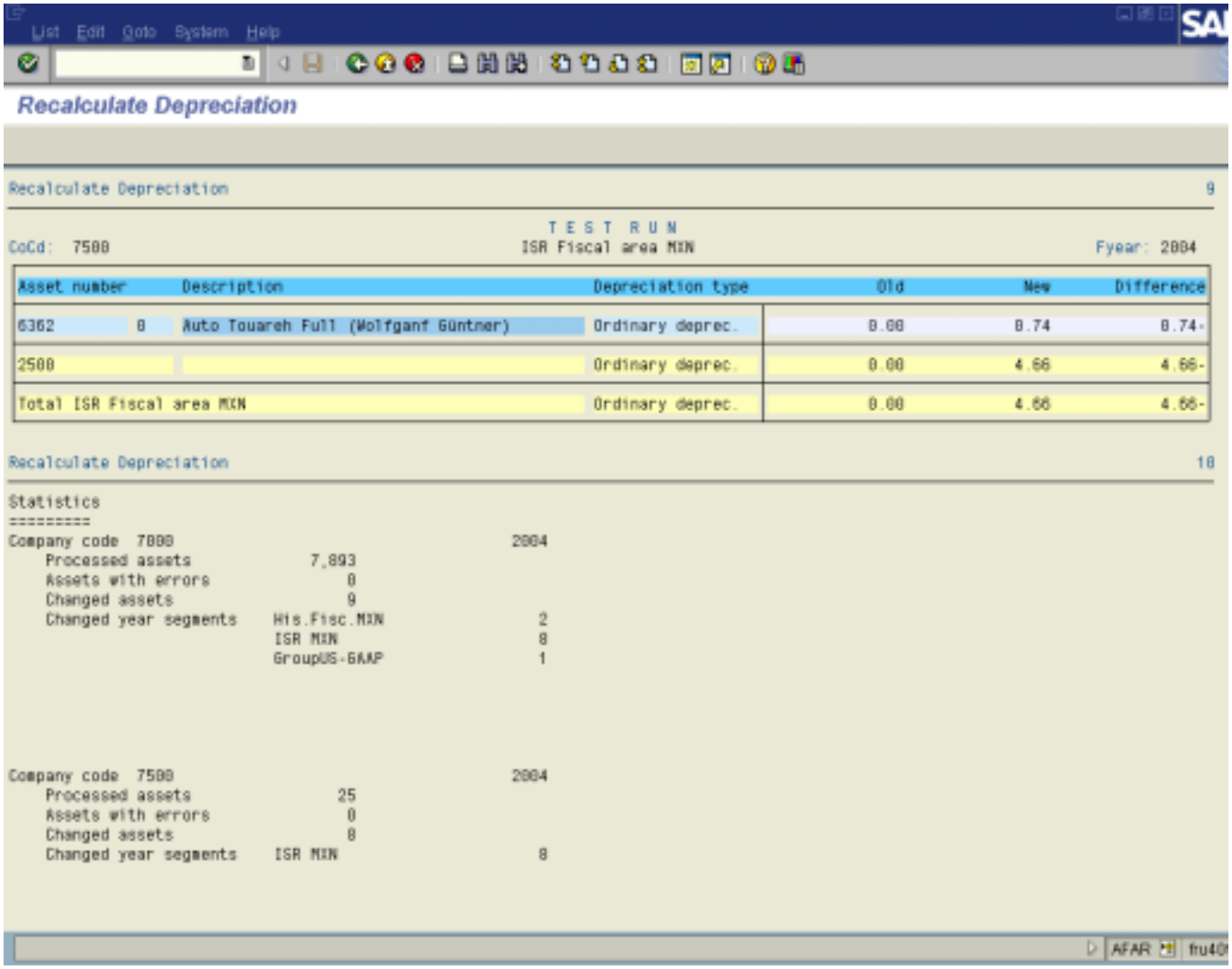
SAP Menu Path	Accounting/ Financial Accounting/ Fixed Assets/ TCE:Period-End-Closing Fixed Assets/ AFAR – Recalculate Values
Transaction Code	AFAR

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

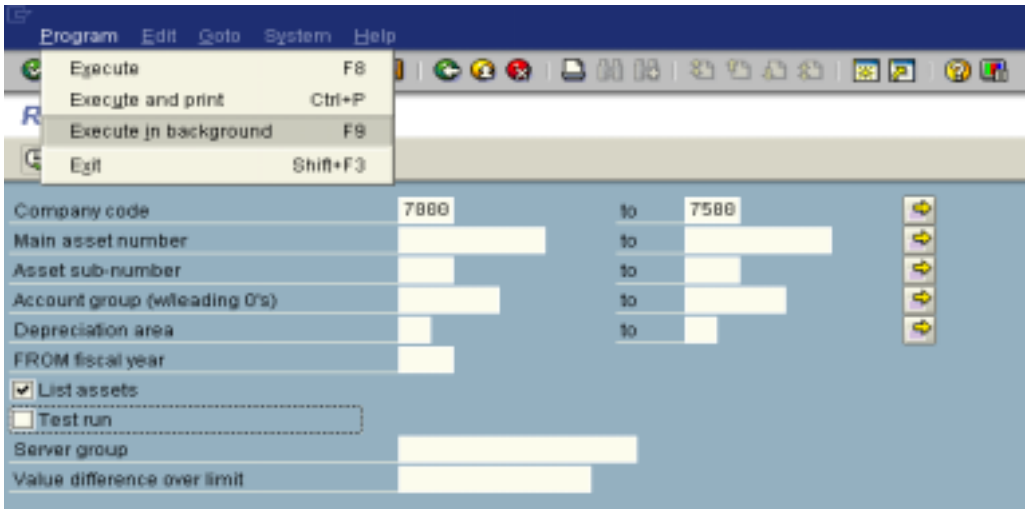


Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the values from “7000” to “7500” representing TEMIC Mexico,S.A. de C.V. and TEMIC Servicios, S.A. de C.V.	
List assets	If this indicator is set all posted assets will be listed with 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.

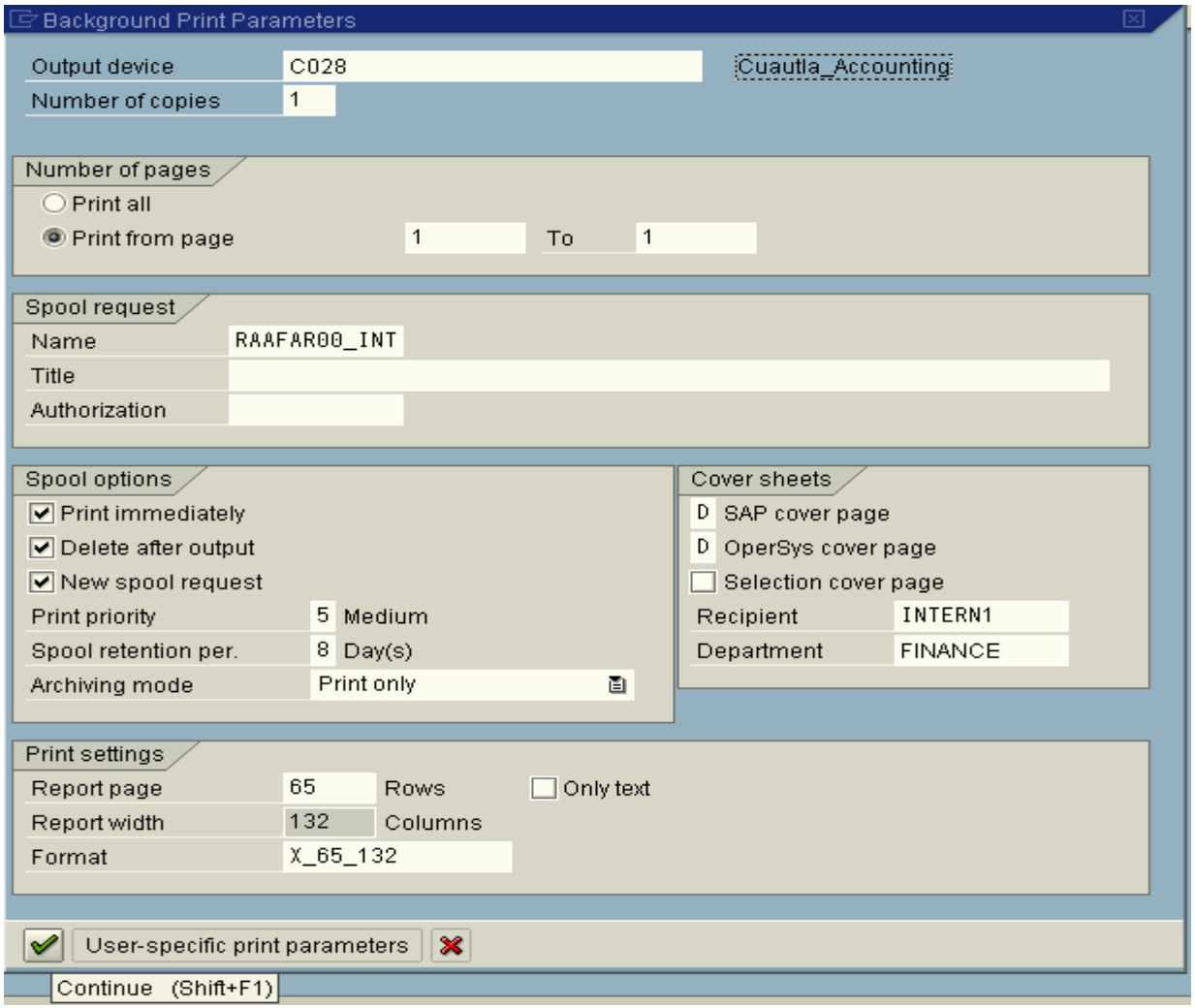
The statistics at the bottom of the displayed list informs you about the number of processed assets, assets with errors and number of assets with changed depreciation parameters for each company code. Go through the list of changed assets to make sure that the changes have been calculated correctly.



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):

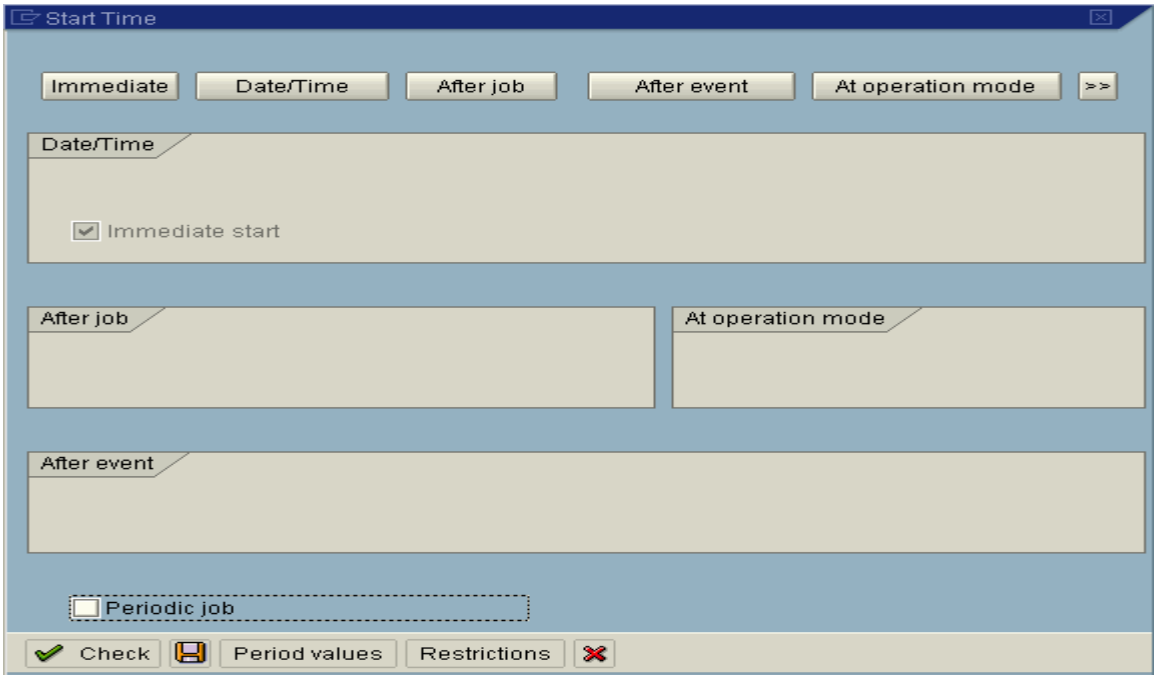


Set the print parameters and click  .

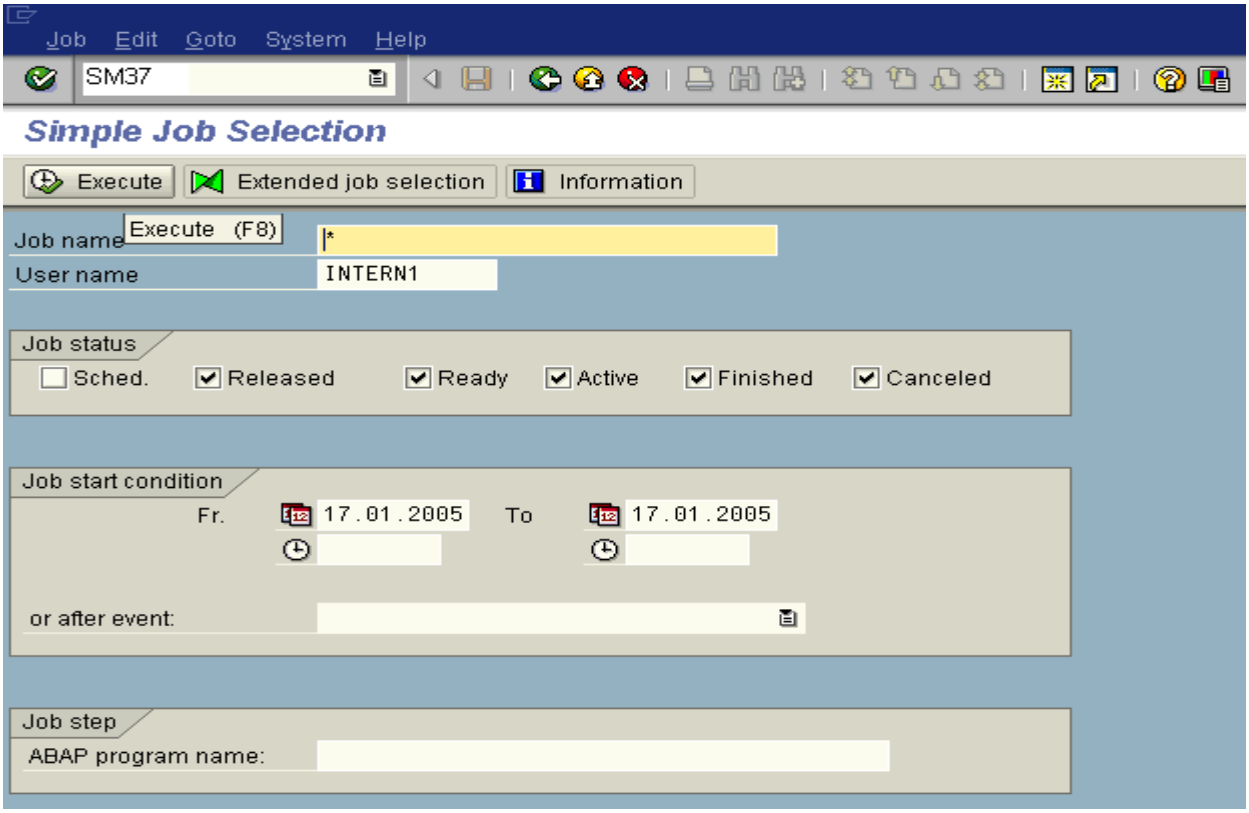


Click the 

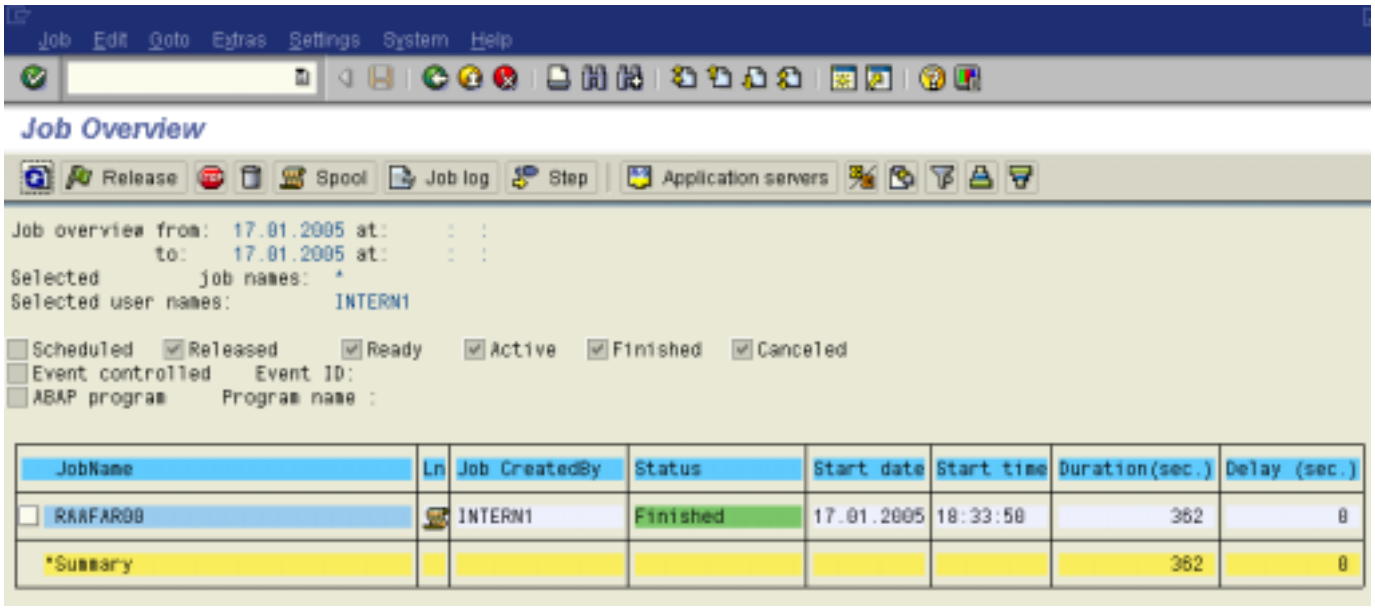
icon to start the procession immediately and save by clicking on  :



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”:



10.1.2 Transaction RAANALYZE01 (Determine Locked CC and IO)

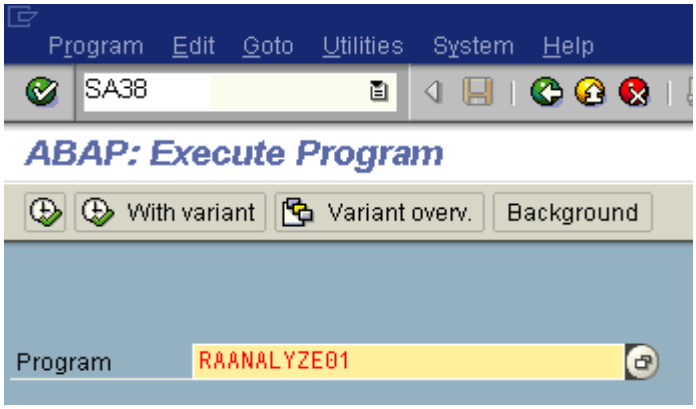
Overview

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.

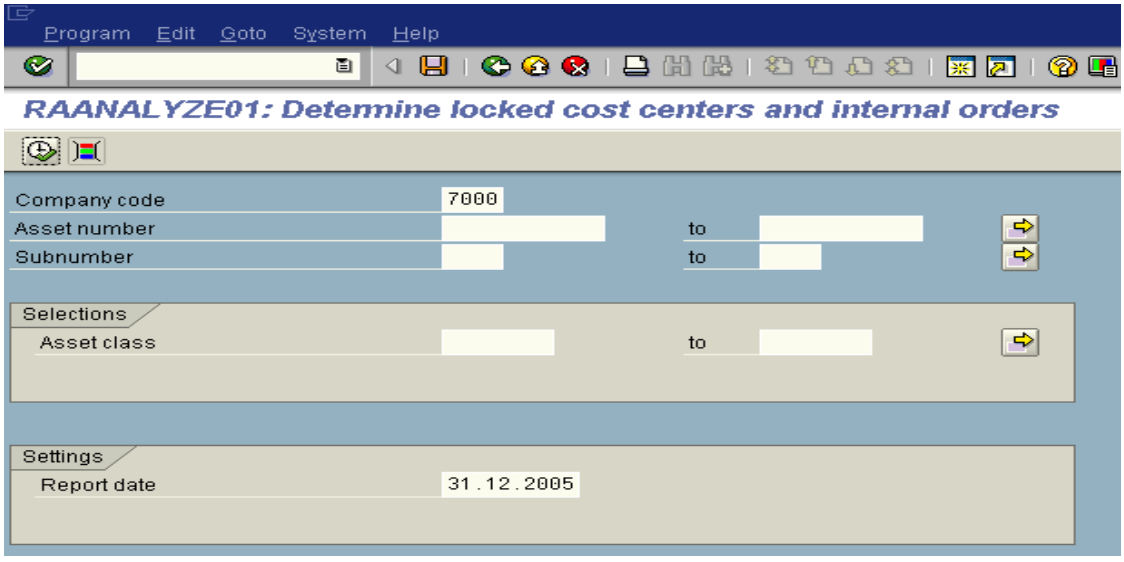
Access the transaction by:

SAP Menu Path	
Transaction Code	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 program name "RAANALYZE01" into the "Progam" field and click on the icon:

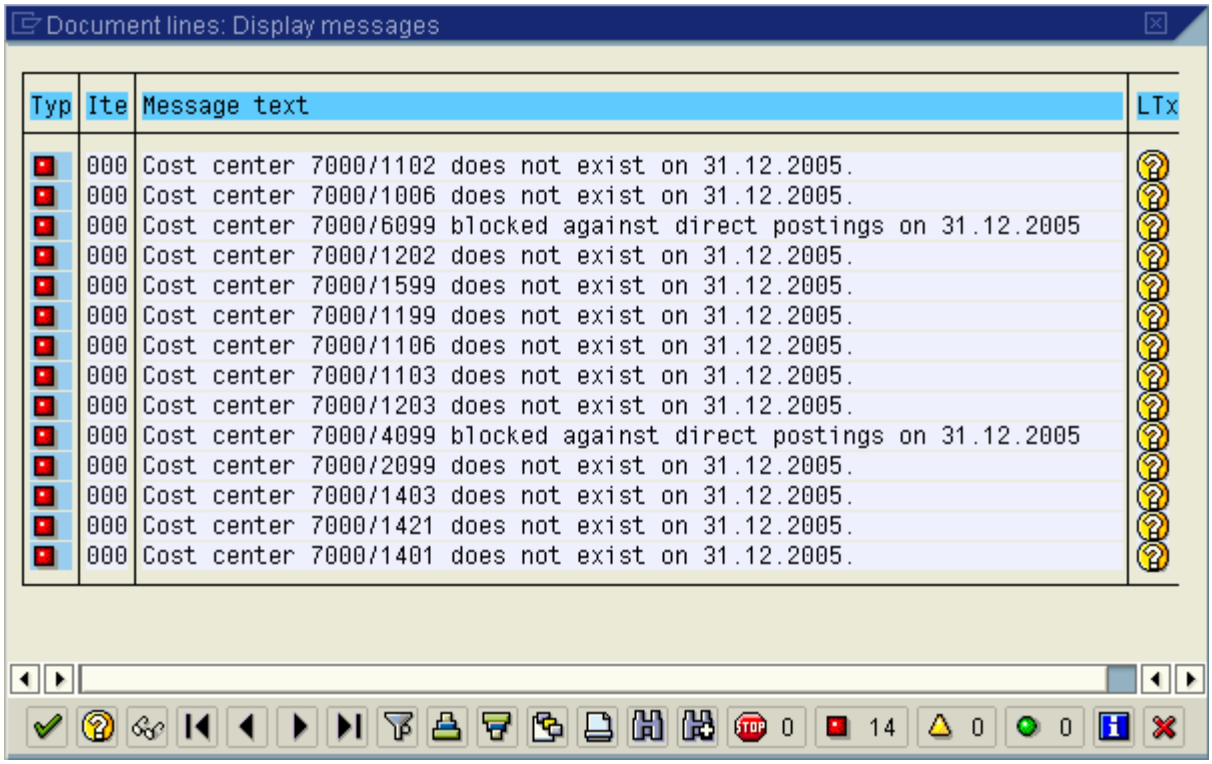


In the transaction screen enter the values as shown below and click :



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:



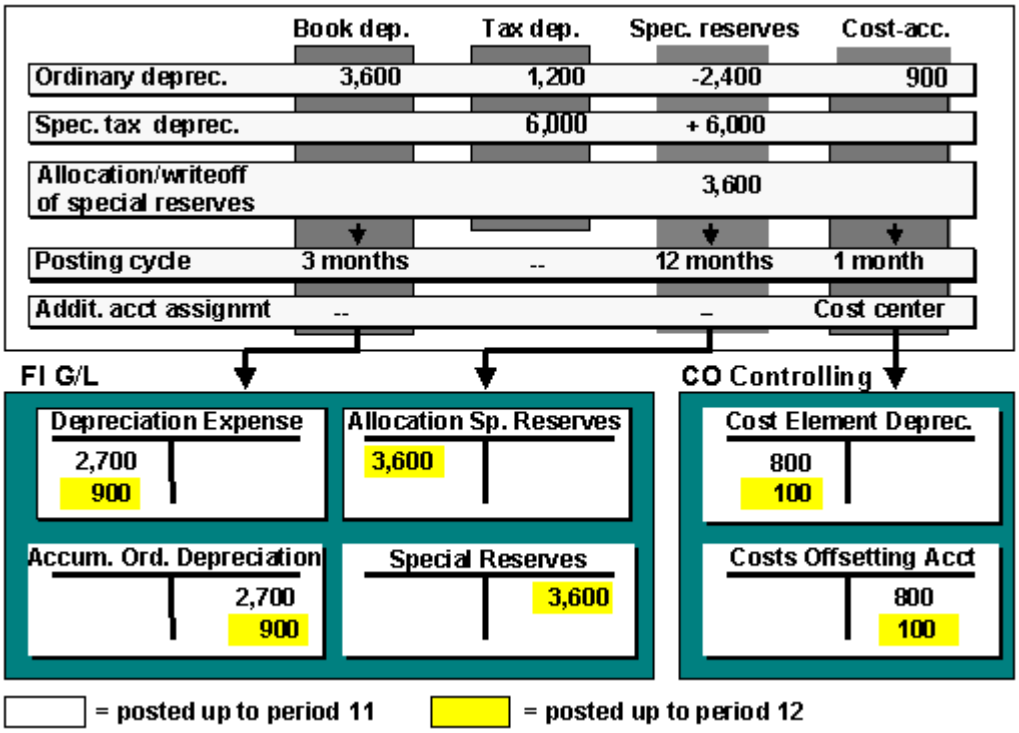
10.1.3 Transaction AFAB (Posting Depreciation)

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.

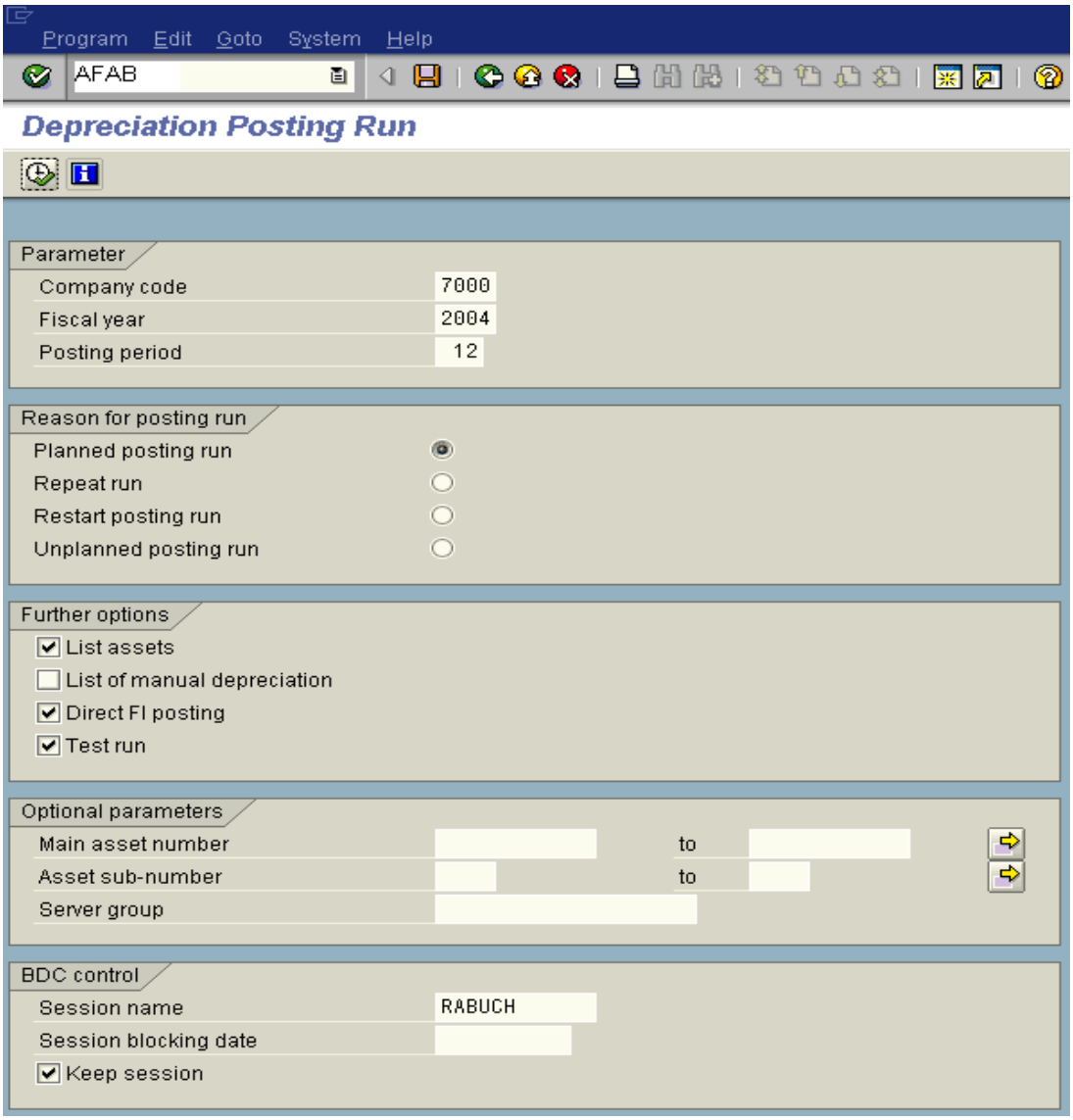
The calculation and scheduling of depreciation, interest and revaluation are automatically controlled by keys in the system, or you can control them manually using a special posting transaction. In both cases, planned depreciation from Asset Accounting must be periodically posted to the corresponding 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:

SAP Menu Path	Accounting/ Financial Accounting/ Fixed Assets/ Periodic Procesing/ Depreciation Run/ AFAB – Execute
Transaction Code	AFAB

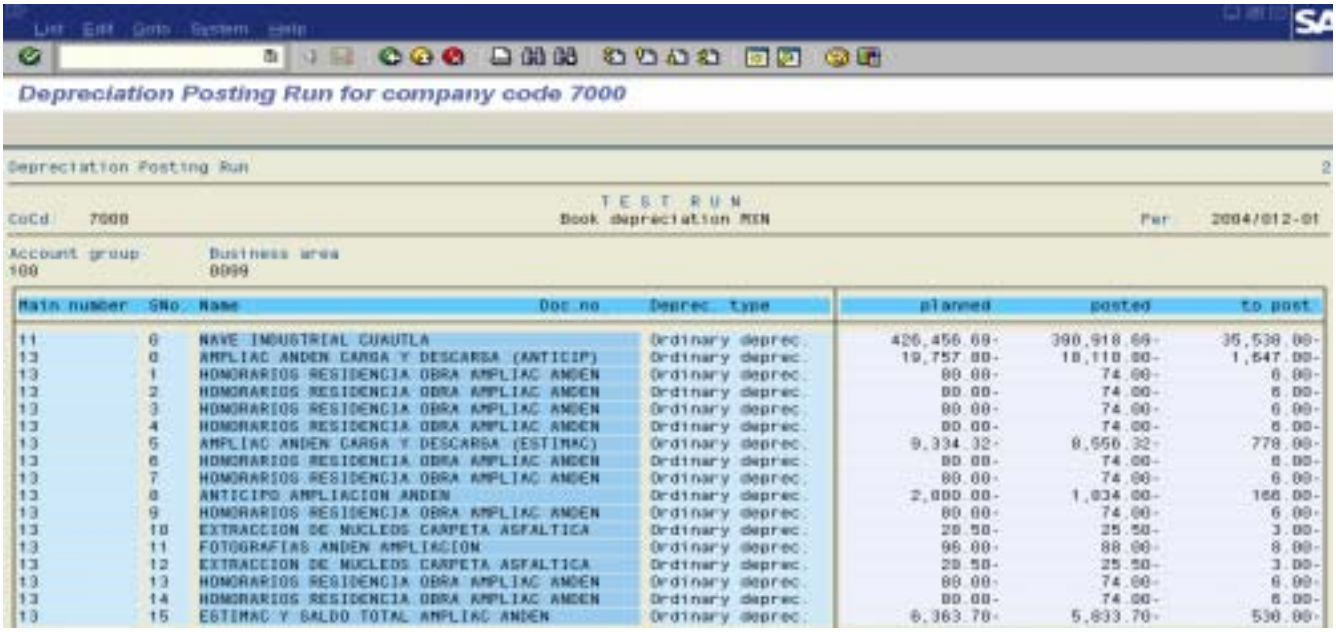
Run the transaction in the "Test run" mode first. In the following screen enter the values as shown below and click on . If any dialog box appears regarding online processing limitations, confirm and proceed further:



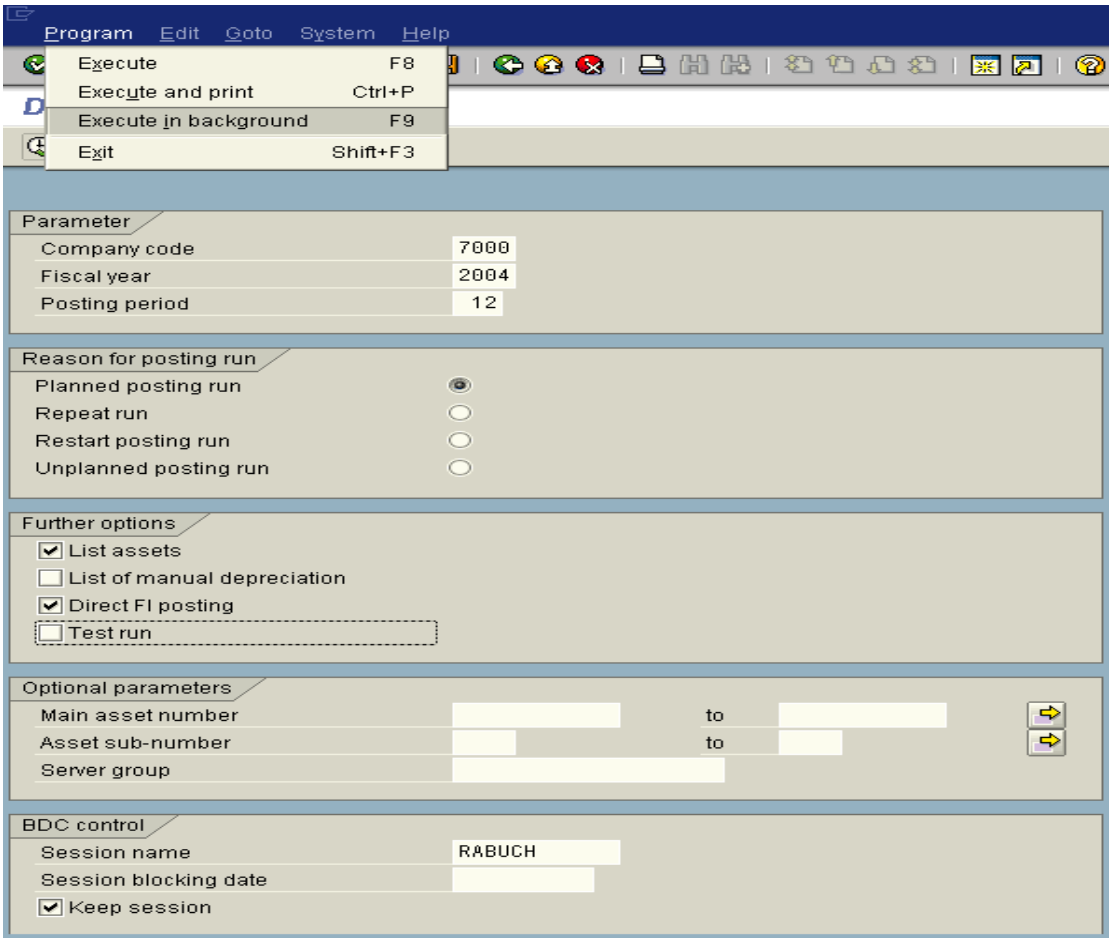
Field Name	Description	User Action and Values	Comments
Company code	Organizational unit within financial accounting.	Enter the value “7000” representing TEMIC Mexico, S.A. de C.V.	
Fiscal year	Select the fiscal year for the depreciation posting.	Enter the current fiscal year.	
Posting period	Select the 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.



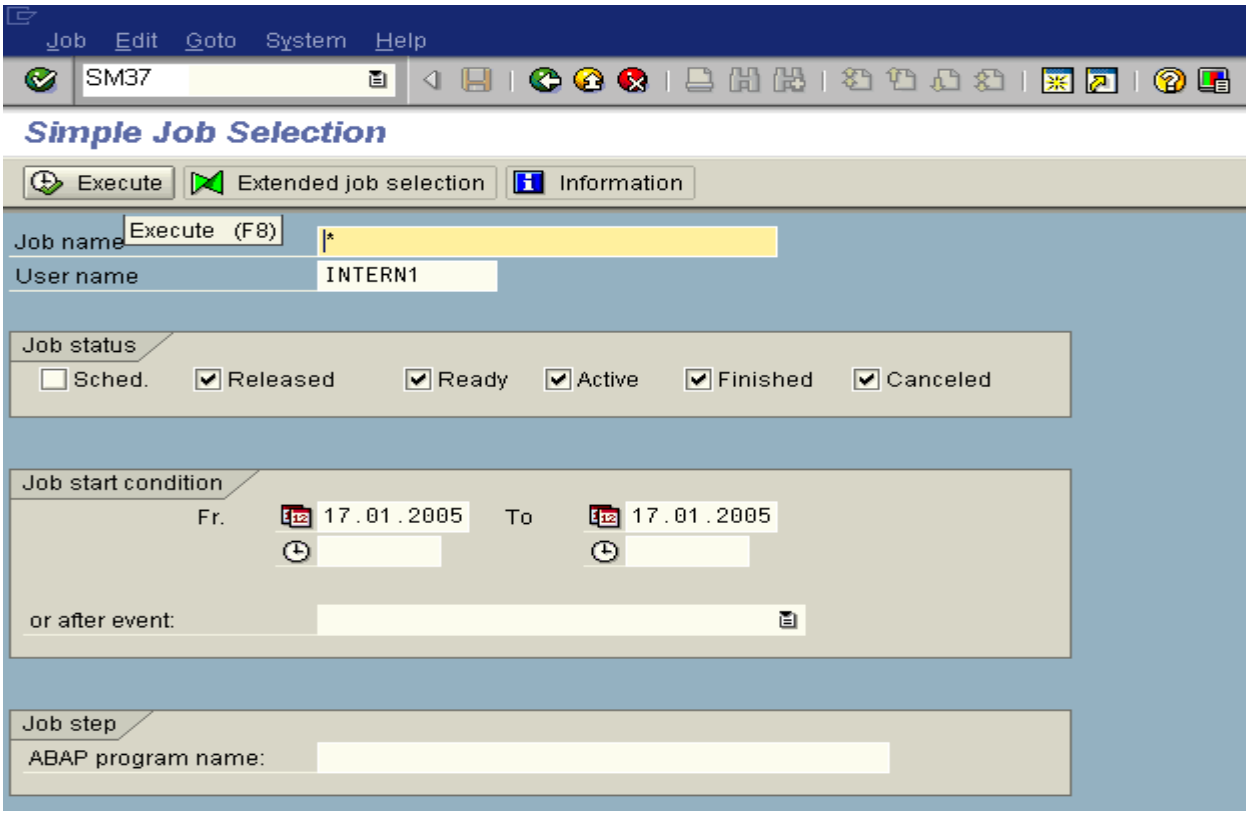
If there is no error message like on the picture above you can execute the transaction without the “Test run” option checked. This is possible to do only in the background processing mode:

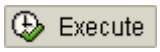


In the next screen, set the print parameters and click  . In the following screen, click on the 

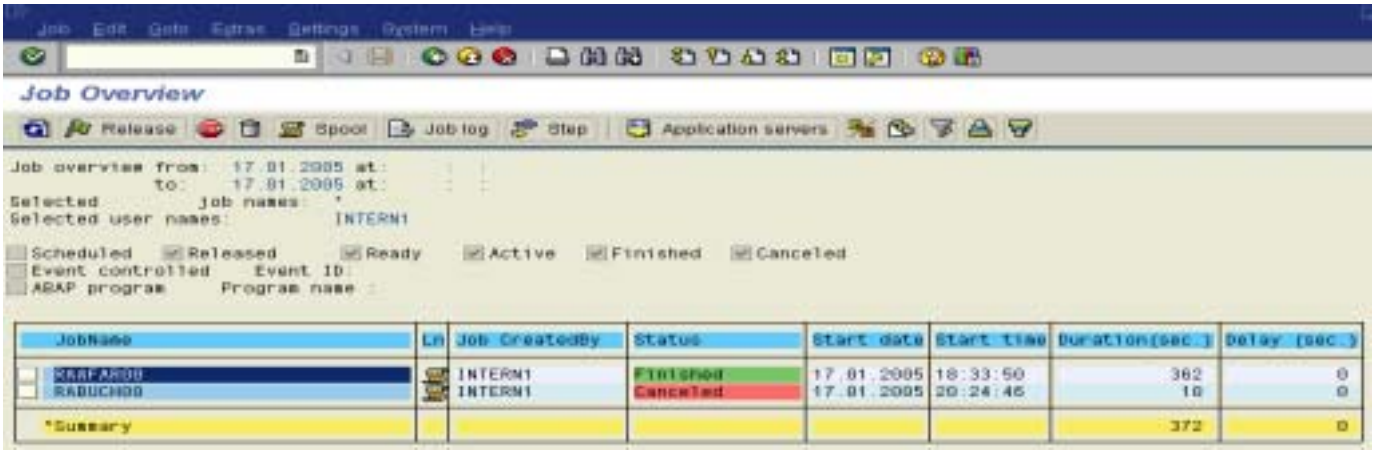
icon to start the procession immediately and save by clicking on  . The following confirmation message should appear:

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)

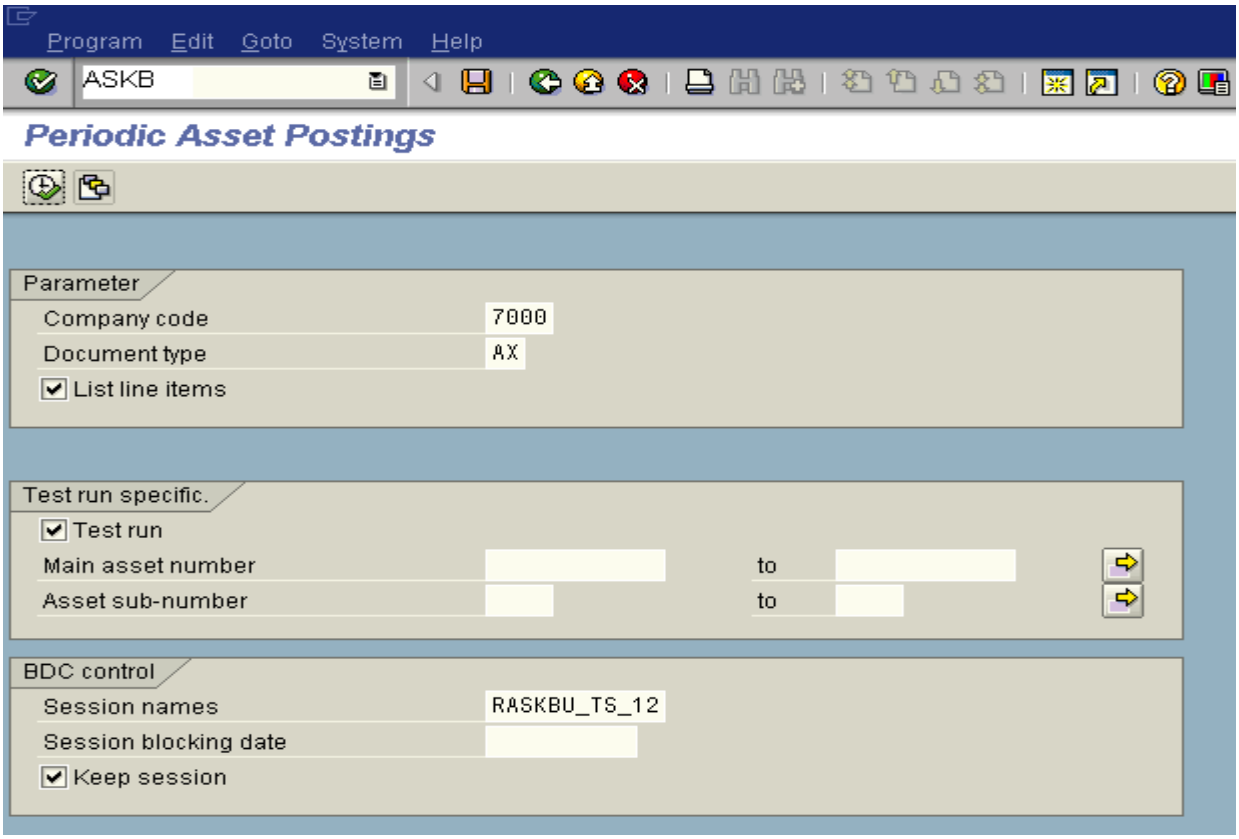
Overview

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

Access the transaction by:

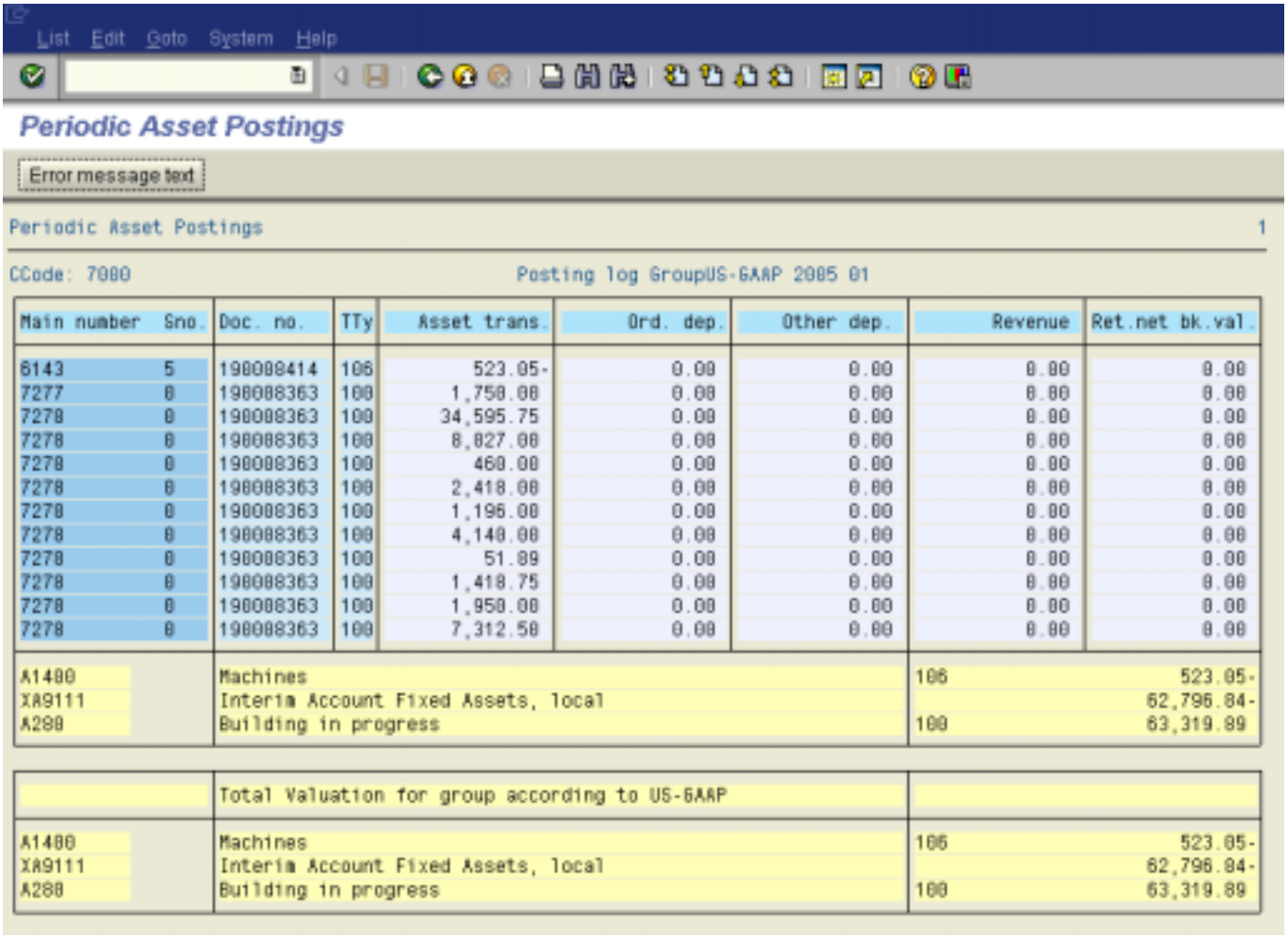
SAP Menu Path	Accounting/ Financial Accounting/ Fixed Assets/ Periodic Procesing/ ASKB – Periodic Posting
Transaction Code	ASKB

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..	
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.	



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)

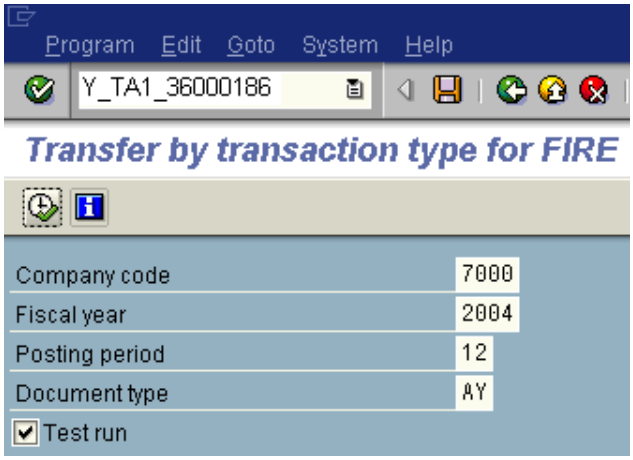
Overview

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:

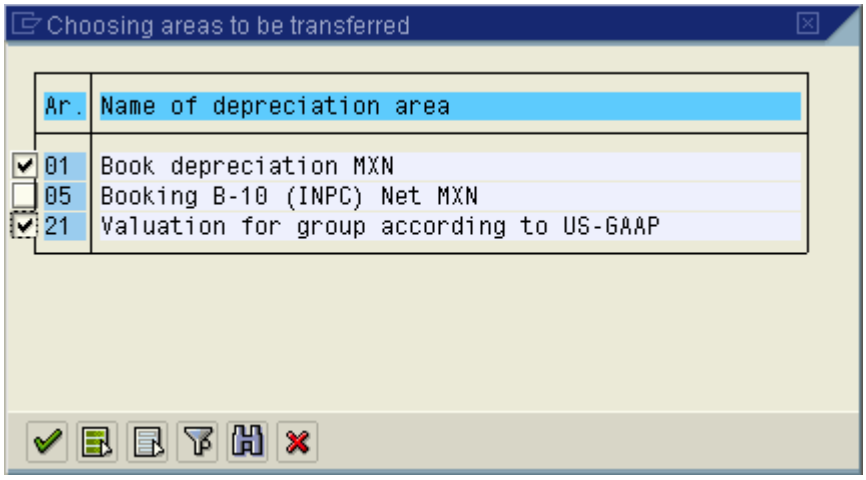
SAP Menu Path	Accounting/ Financial Accounting/ Fixed Assets/ TCE: Period-End-Closing Fixed Assets/ Y_TA1_36000186 – TEVES/FIAA0040 – Transfer by transaction type for FIRE
Transaction Code	Y_TA1_36000186

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:



List Edit Goto System Help

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 - Miscelaneous

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:

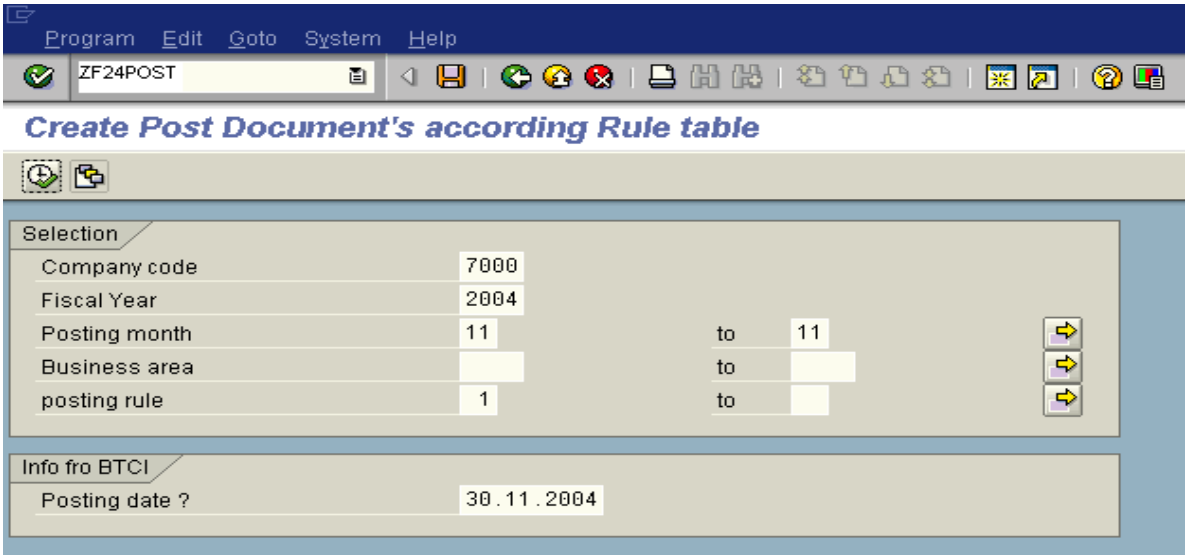
30341000 - OVC - Calc Int
31023000 - Calculated Interest
31061000 - Calculated Interest
32250000 - Calculated Interest

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.

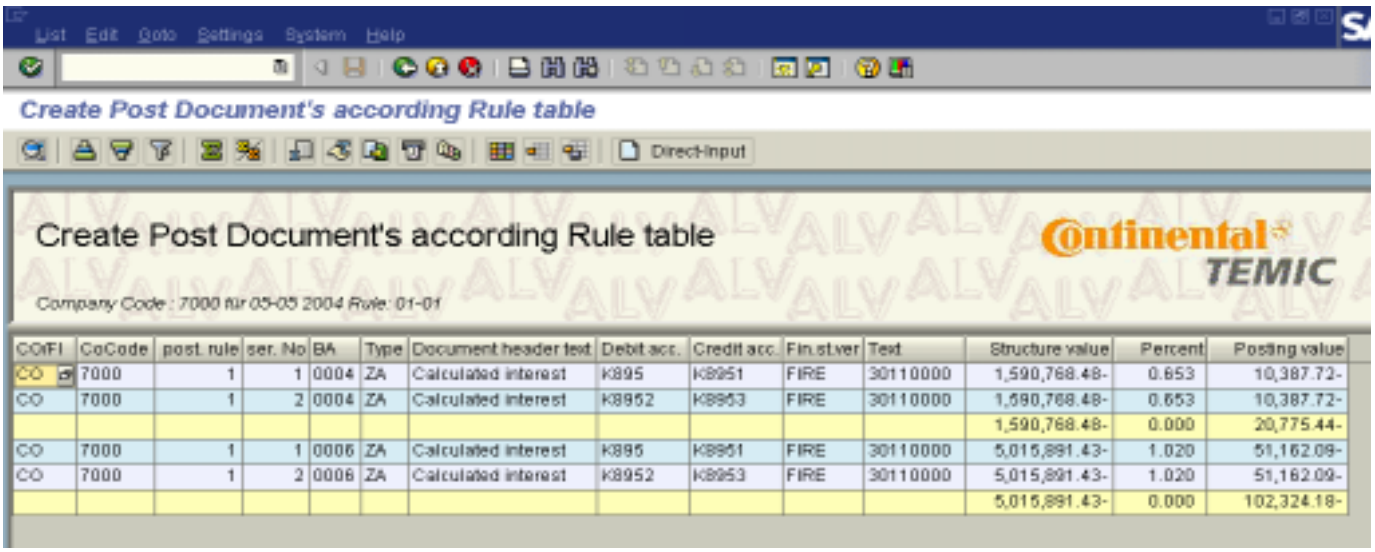
Access the transaction by:

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

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 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.	



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

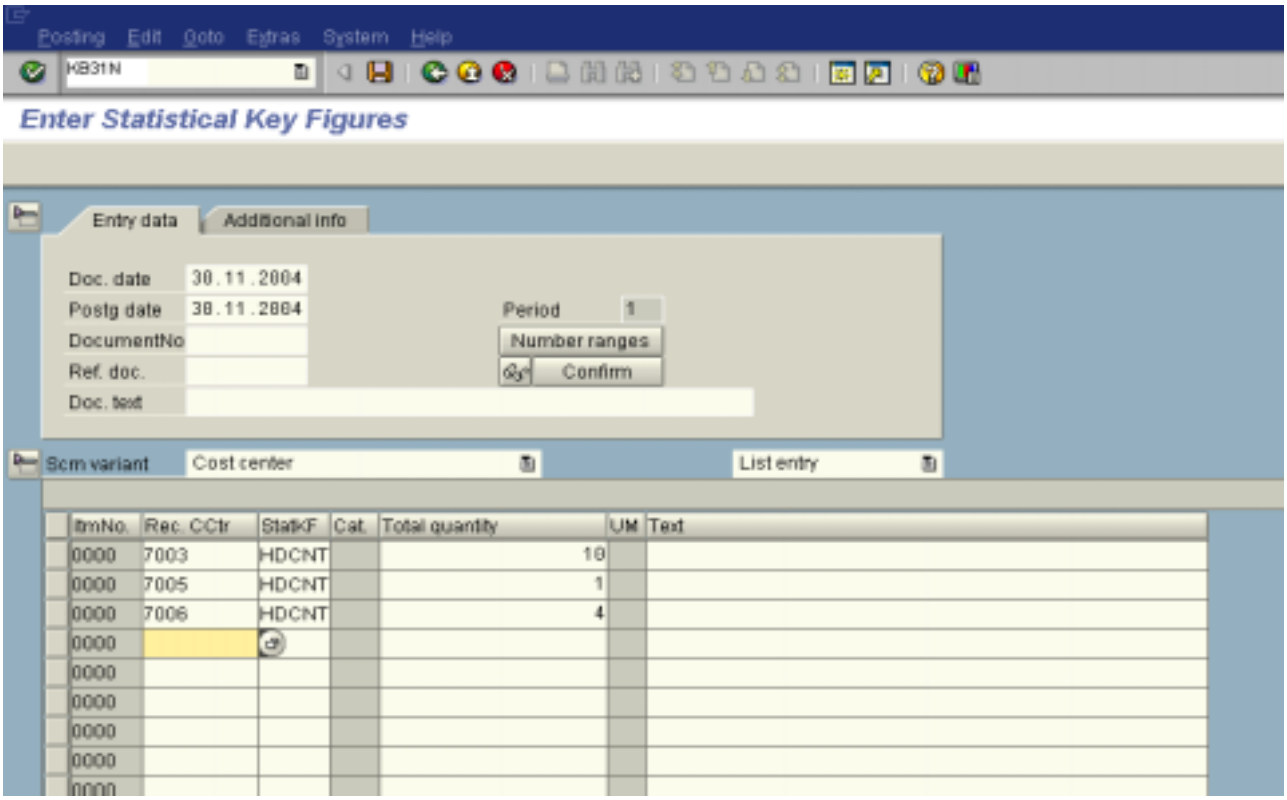
In this transaction you enter the statistical key figure Headcount (actual numbers of employees for each cost center) which is used as a tracing factor for period-based cost allocations.

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:

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



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 atomatically 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 atomatically delivered by the system.	

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

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)

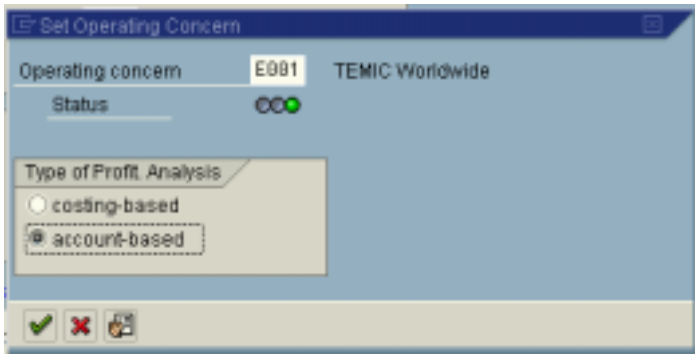
If you run the cycle the assessment creates postings for the account-based (with secondary cost-element category 42 which are linked to specific lines in the P&L-structure) and for the costing-based COPA (on value-fields).

Access the transaction by:

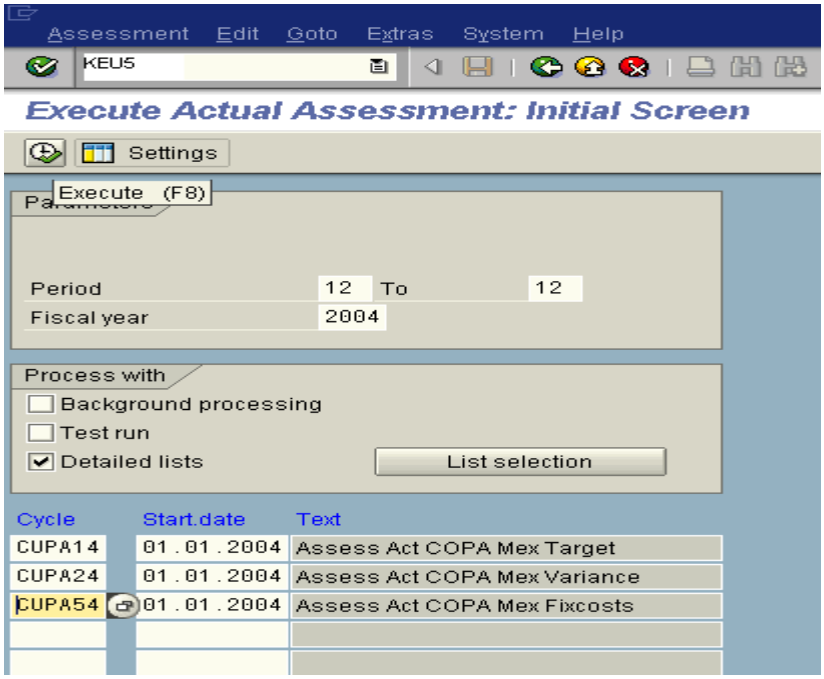
SAP Menu Path	Accounting/ Controlling/ Profitability Analysis/ Actual Postings/ Period-End Closing/ Transfer Cost Center Costs-Process Costs/ KEU5 - Assessment
Transaction Code	KEU5

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

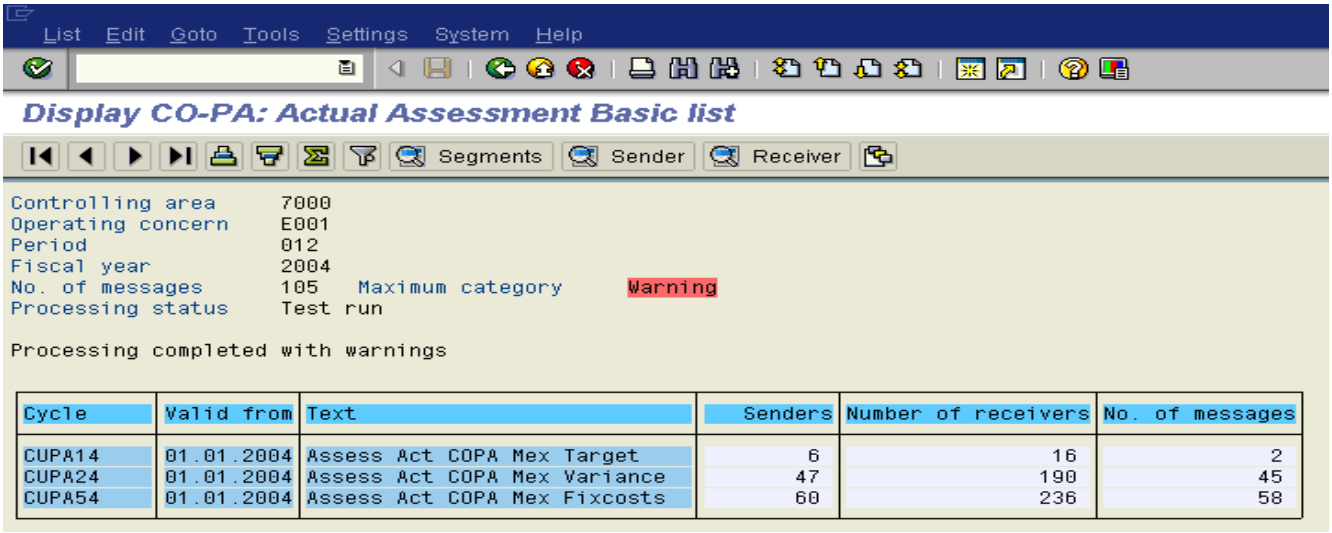
Check the “account-based” type of Profitable Analysis and confirm by clicking on :



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” represetns the current fiscal year.



The result of assessment for all 3 executed cycles is displayed in the basic output list. You can analize it analogically 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

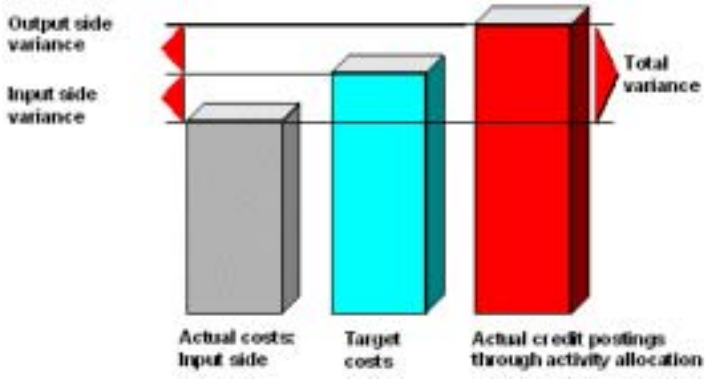
Variances in the Controlling component (CO) at period-end closing can be due to several causes:

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

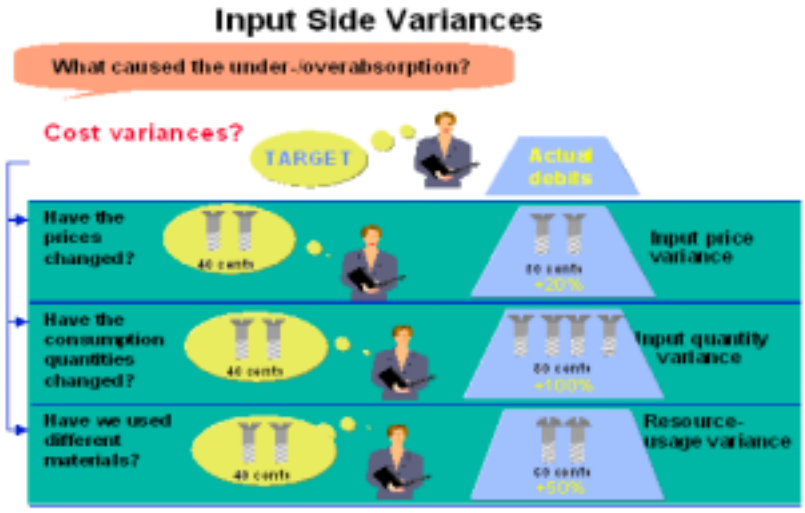
Variance calculation lets you analyze the causes of these variations. Variance calculation is based on the reconciled planning of internal activity between cost centers and the costs thereby incurred. Variances are the differences between actual costs and plan costs or target costs. They are displayed 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:

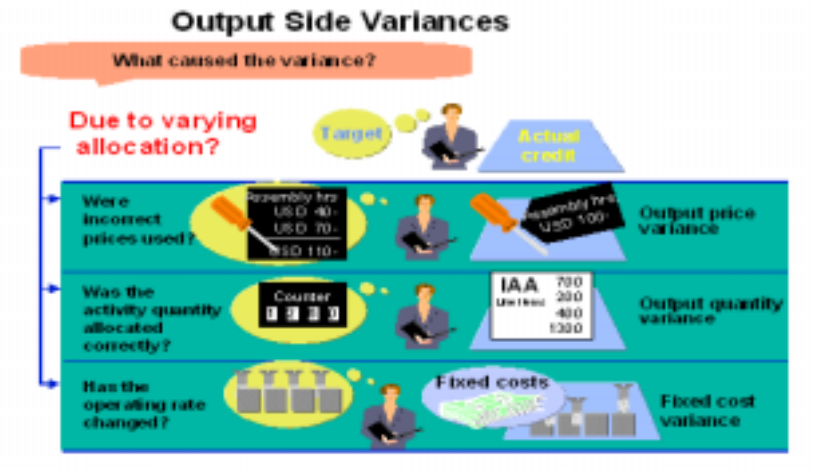
- Too few or too many costs were debited (Input-Side Variances)
- Too few/too many costs were allocated (Output-Side Variances)

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 varieaces, 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

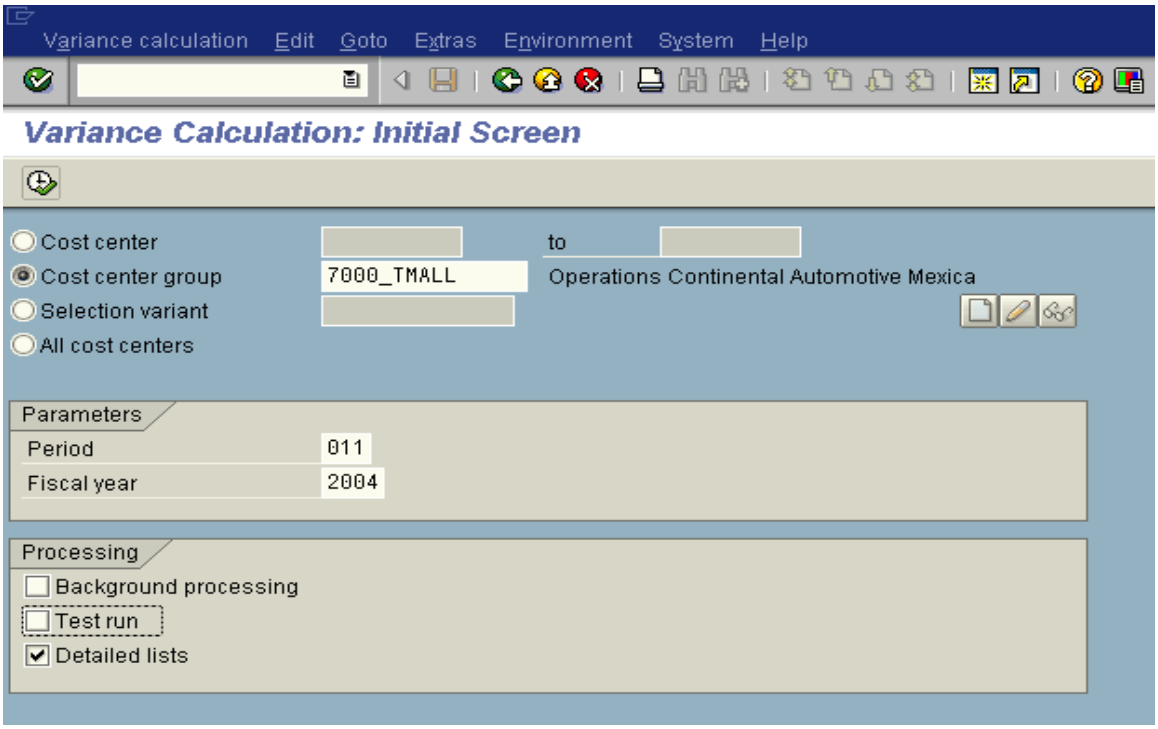
You can use reporting tools to further analyze the variance calculation results. These means that you can display relevant data divided into fixed and variable portions, or as totals:

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

Access the transaction by:

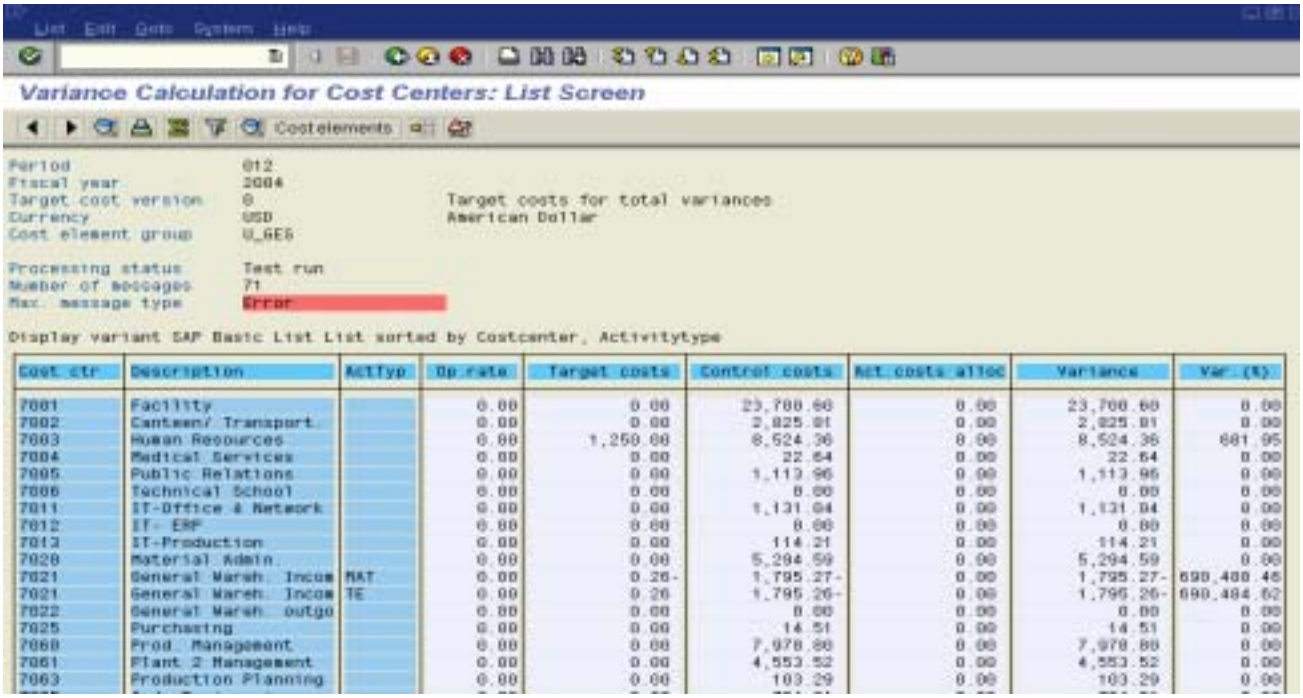
SAP Menu Path	Accounting/ Controlling/ TCE: Period-End-Closing Accounting (FI/CO)/ Variance Calculation and Splitting on Cost-centers/ KSS1 – Variance Calculation: Cost-centers
Transaction Code	KSS1

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



List Edit Goto System Help

Variance Calculation for Cost Centers: List Screen

Costelements

Period	012	
Fiscal year	2004	
Target cost version	0	Target costs for total variances
Currency	USD	American Dollar
Cost element group	U_GES	
Processing status	Test run	
Number of messages	71	
Max. message type	Error	

Display variant SAP Basic List List sorted by Costcenter, Activitytype

Cost ctr	Description	Actlyp	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
7013	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. Incom	MAT	0.00	0.26-	1,795.27-	0.00	1,795.27-	690,488.46
7021	General Wareh. Incom	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:

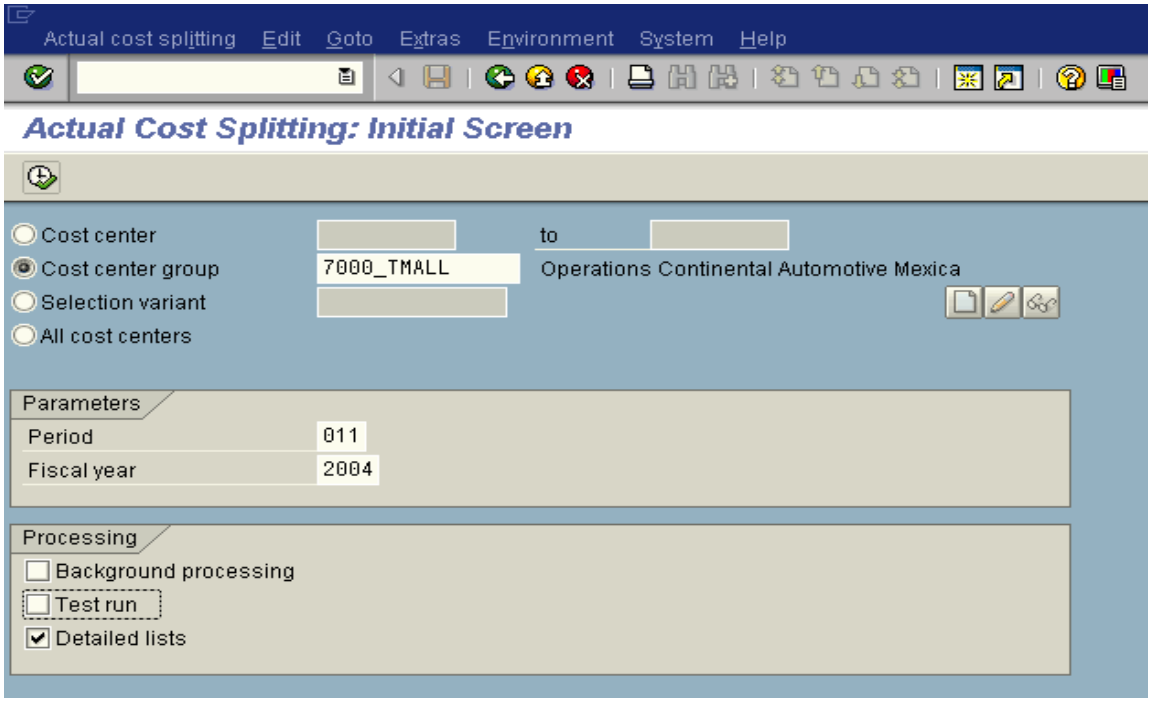
- No target costs or quantities exist for the cost element or cost element group. In this case, the basis for actual cost splitting is missing.
- Activity-**in**dependent target costs or quantities exist. In this case, the portion of actual costs corresponding to the activity-independent target costs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

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

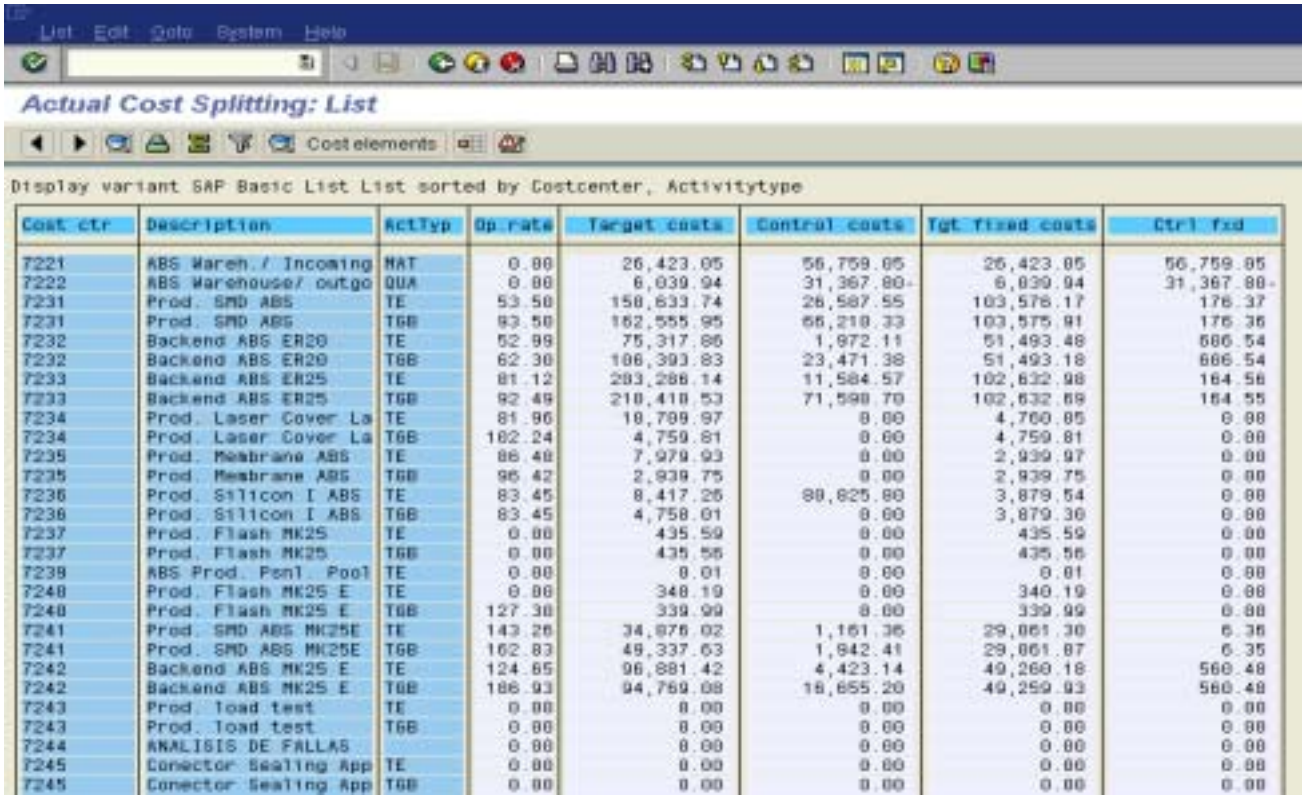
In the following screen enter the values as shown below and click on :



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.



List Edit Goto System Help

Actual Cost Splitting: List

Cost elements

Display variant SAP Basic List List sorted by Costcenter, Activitytype

Cost ctr	Description	ActTyp	Op. rate	Target costs	Control costs	Tgt fixed costs	Ctrl fxd
7221	ABS Wareh./ Incoming	MAT	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	158,633.74	26,587.55	103,576.17	176.37
7231	Prod. SMD ABS	TGB	93.50	162,555.95	66,210.33	103,575.91	176.36
7232	Backend ABS ER20	TE	52.99	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	283,286.14	11,584.57	102,632.98	164.56
7233	Backend ABS ER25	TGB	92.49	210,410.53	71,598.70	102,632.69	164.55
7234	Prod. Laser Cover La	TE	81.96	10,709.97	0.00	4,760.85	0.00
7234	Prod. Laser Cover La	TGB	102.24	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. Penl. 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	127.38	339.99	0.00	339.99	0.00
7241	Prod. SMD ABS MK25E	TE	143.26	34,076.02	1,161.36	29,061.30	6.36
7241	Prod. SMD ABS MK25E	TGB	162.83	49,337.63	1,842.41	29,061.87	6.35
7242	Backend ABS MK25 E	TE	124.65	96,881.42	4,423.14	49,260.18	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		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)

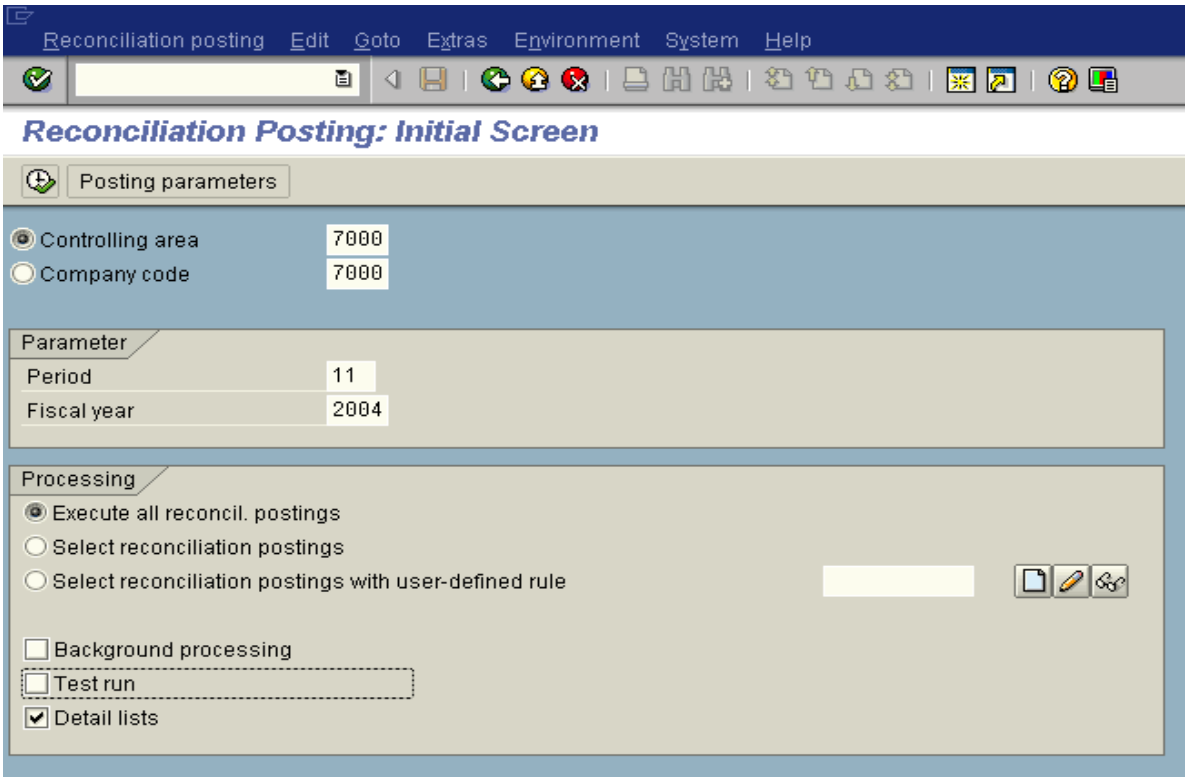
Overview

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.

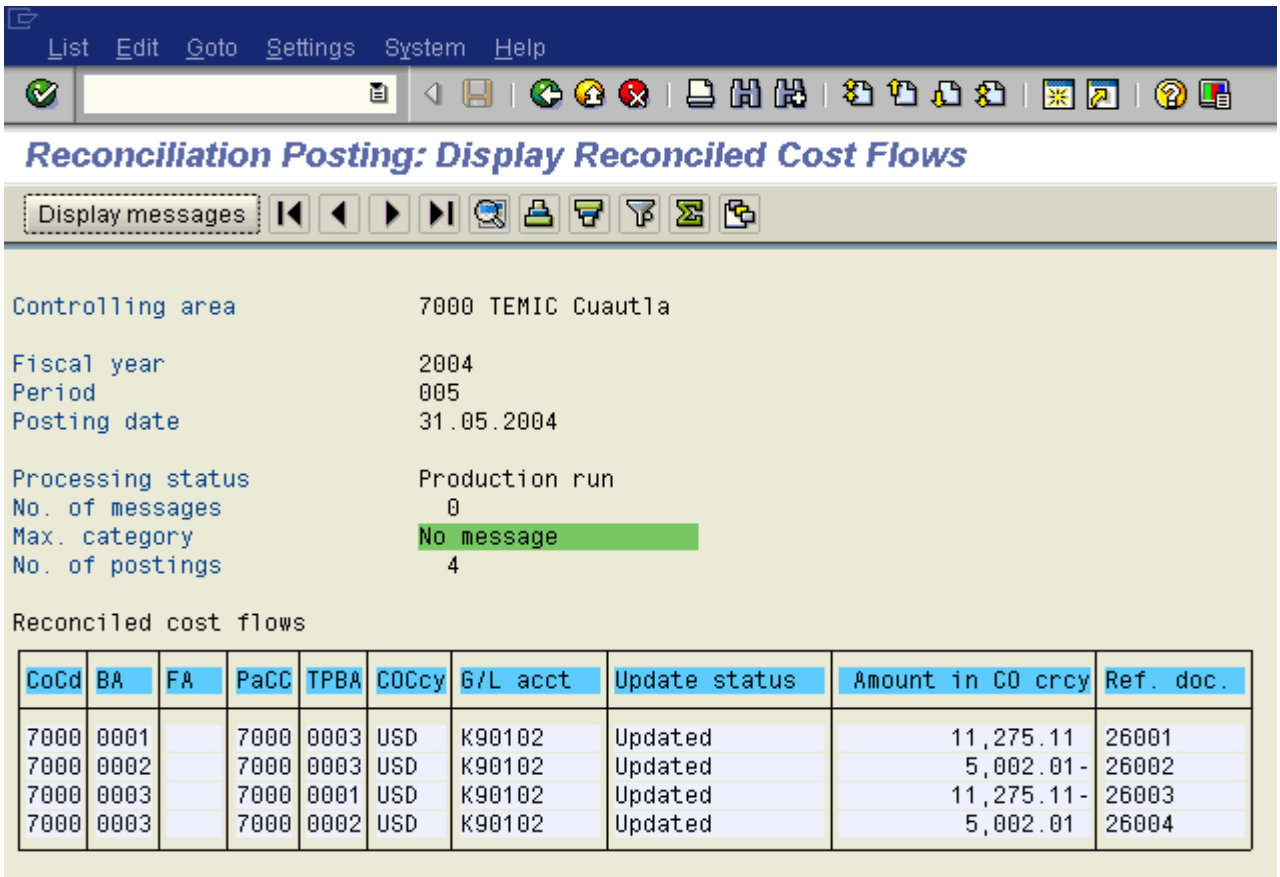
Access the transaction by:

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

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



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.	

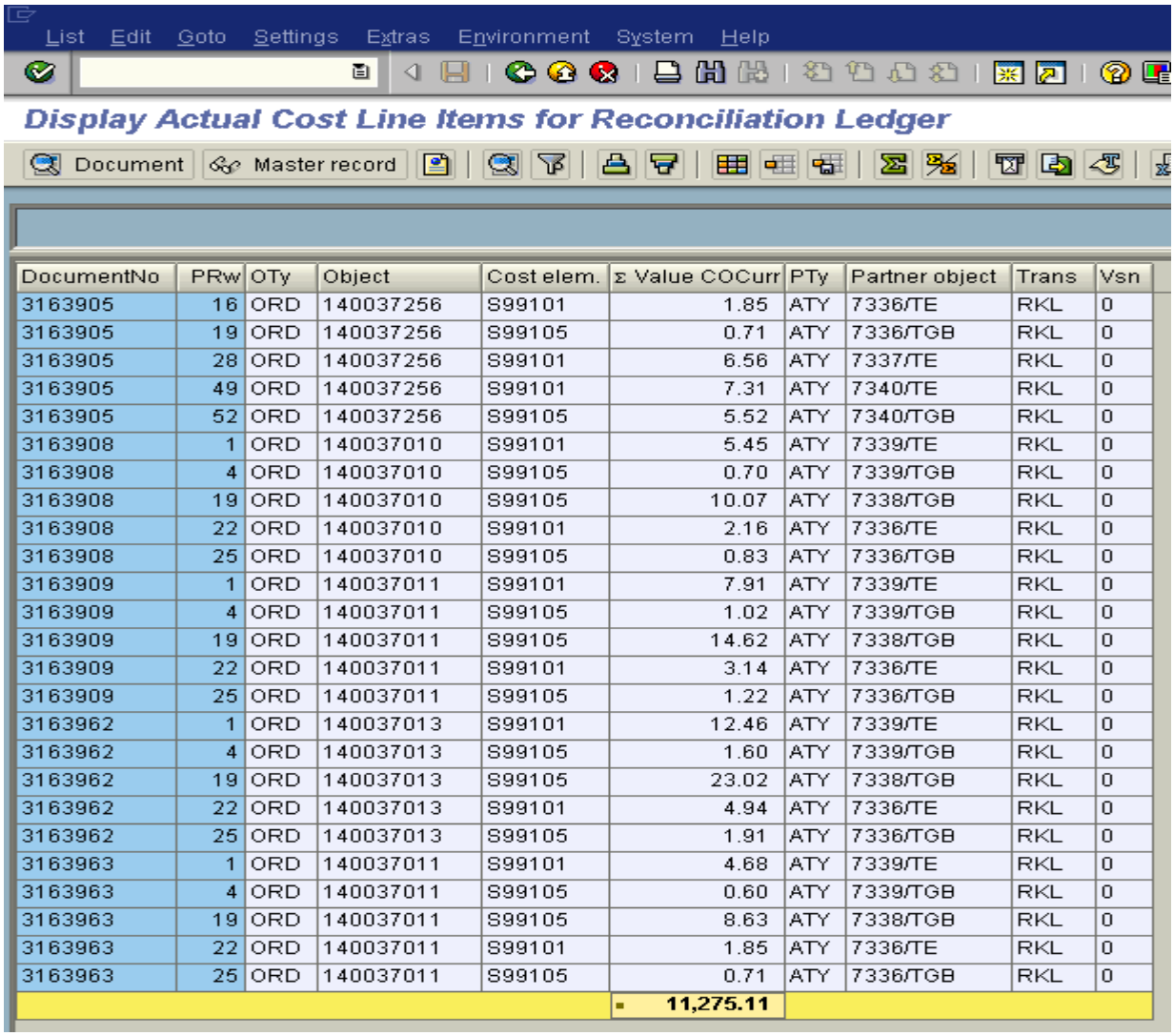


CoCd	BA	FA	PaCC	TPBA	COCcy	G/L acct	Update status	Amount in CO crcy	Ref. doc.
7000	0001		7000	0003	USD	K90102	Updated	11,275.11	26001
7000	0002		7000	0003	USD	K90102	Updated	5,002.01-	26002
7000	0003		7000	0001	USD	K90102	Updated	11,275.11-	26003
7000	0003		7000	0002	USD	K90102	Updated	5,002.01	26004

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:



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
					11,275.11				

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.

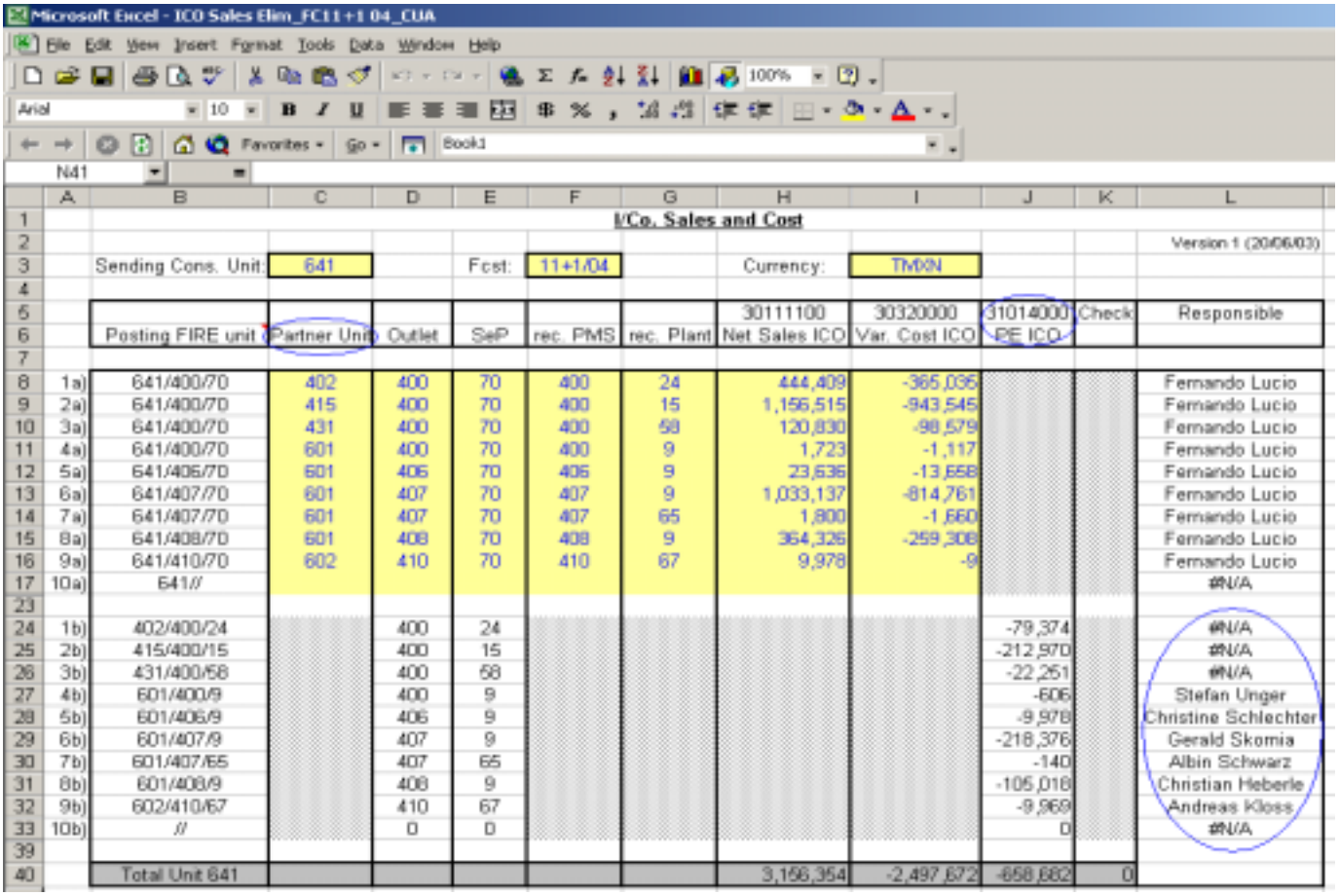
Therfore, it is necessary to report to other concern companies with which ICO Sales have occurred during the period being closed (receiver units) the difference between *Net Sales ICO (30111100)* and *Variable Costs ICO (30320000)* balances which is to be posted to *PE ICO – (31014000*) by the receiving 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.

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 Elim_FC11+1 04_CUA

File Edit View Insert Format Tools Data Window Help

Arial 10 100%

Favorites Go Book1

N41

I/Co. Sales and Cost

Version 1 (20/06/03)

		Sending Cons. Unit:	641		Fcst:	11+1/04		Currency:	TMXN			
		Posting FIRE unit	Partner Unit	Outlet	SeP	rec. PMS	rec. Plant	30111100 Net Sales ICO	30320000 Var. Cost ICO	31014000 PE ICO	Check	Responsible
8	1a)	641/400/70	402	400	70	400	24	444,409	-365,095			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	-259,306			Fernando Lucio
16	9a)	641/410/70	602	410	70	410	67	9,978	-9			Fernando Lucio
17	10a)	641//										#N/A
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					-105,018		Christian Heberle
32	9b)	602/410/67		410	67					-9,969		Andreas Kloss
33	10b)	//		0	0					0		#N/A
40		Total Unit 641						3,156,354	-2,497,672	-658,682	0	

15 Subprocess – P & L Report

15.1 Step

15.1.1 Transaction KE30 (Export of P&L Report)

Overview

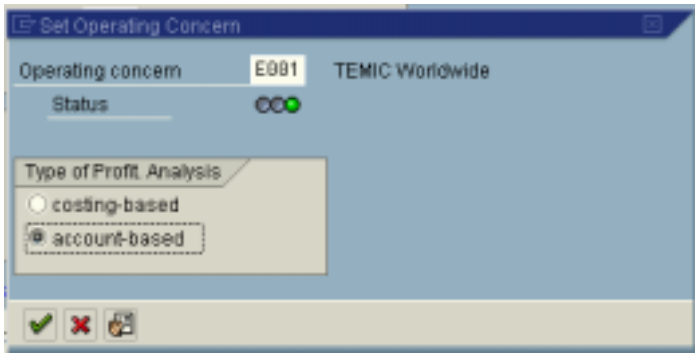
Using this transaction you export the P&L Report (long and short version) from the SAP CO-PA component to a MS Excel file.

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

Access the transaction by:

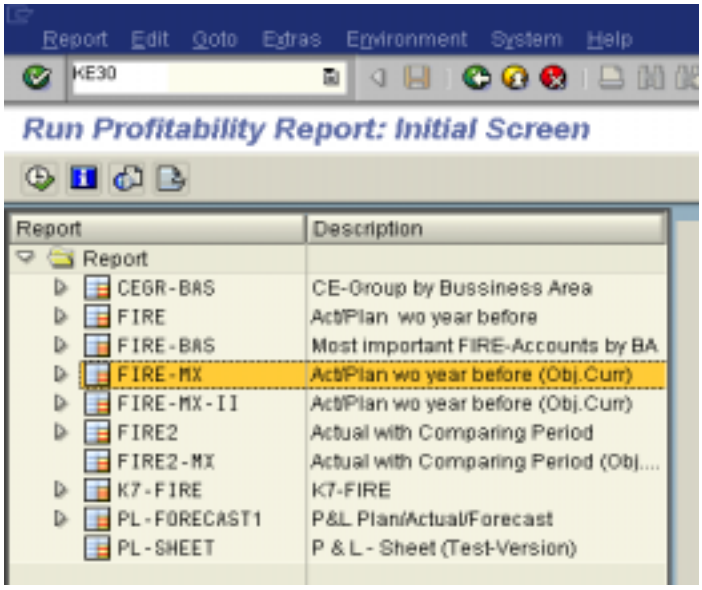
SAP Menu Path	Accounting/ Controlling/ Profitability Analysis/ Information System/ KE30 – Execute Report
Transaction Code	KE30

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 ✔:

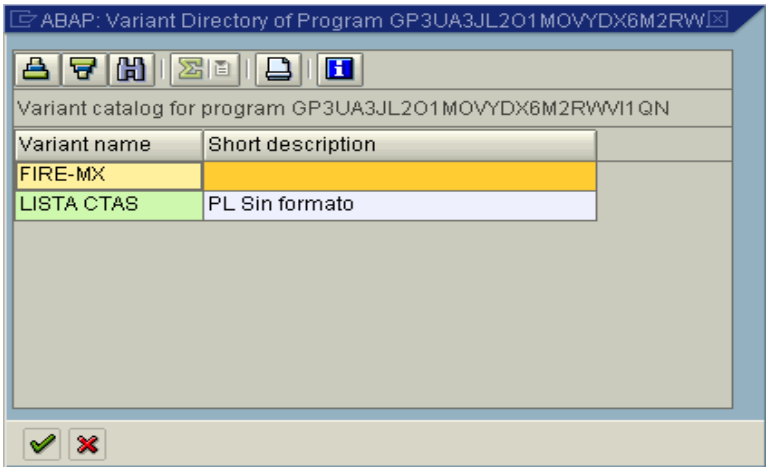


a) Export the Long version of P&L

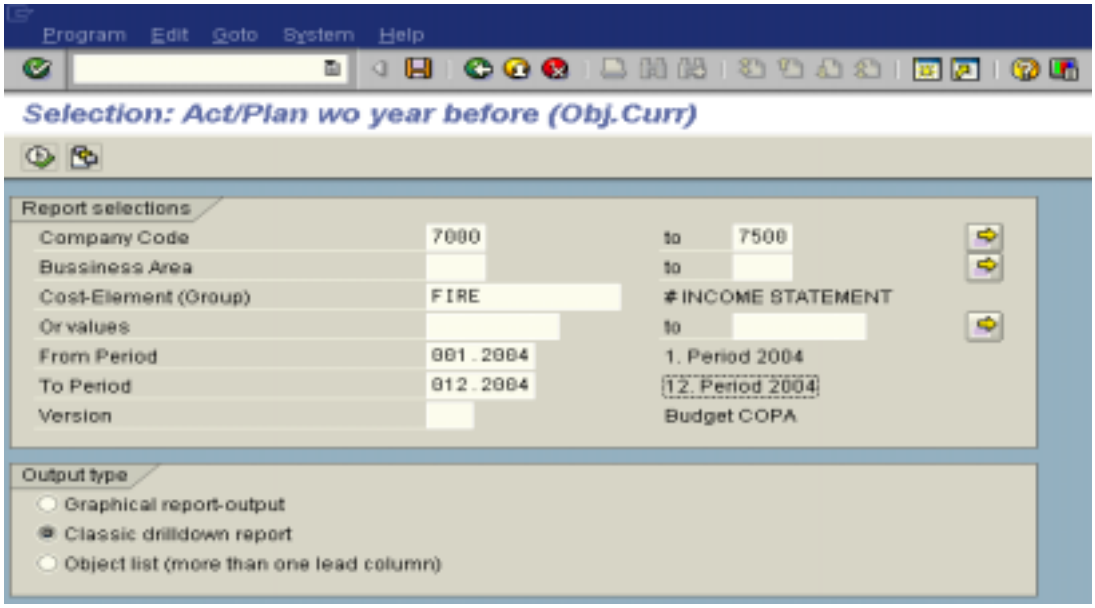
In the following screen choose by double-clicking the report FIRE-MX - Act/Plan without year before (Obj. Curr.):



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.	

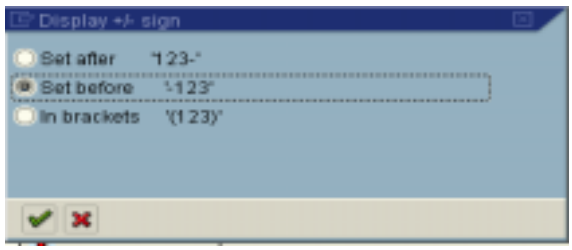
To navigate in the displayed report click successively the following objects:

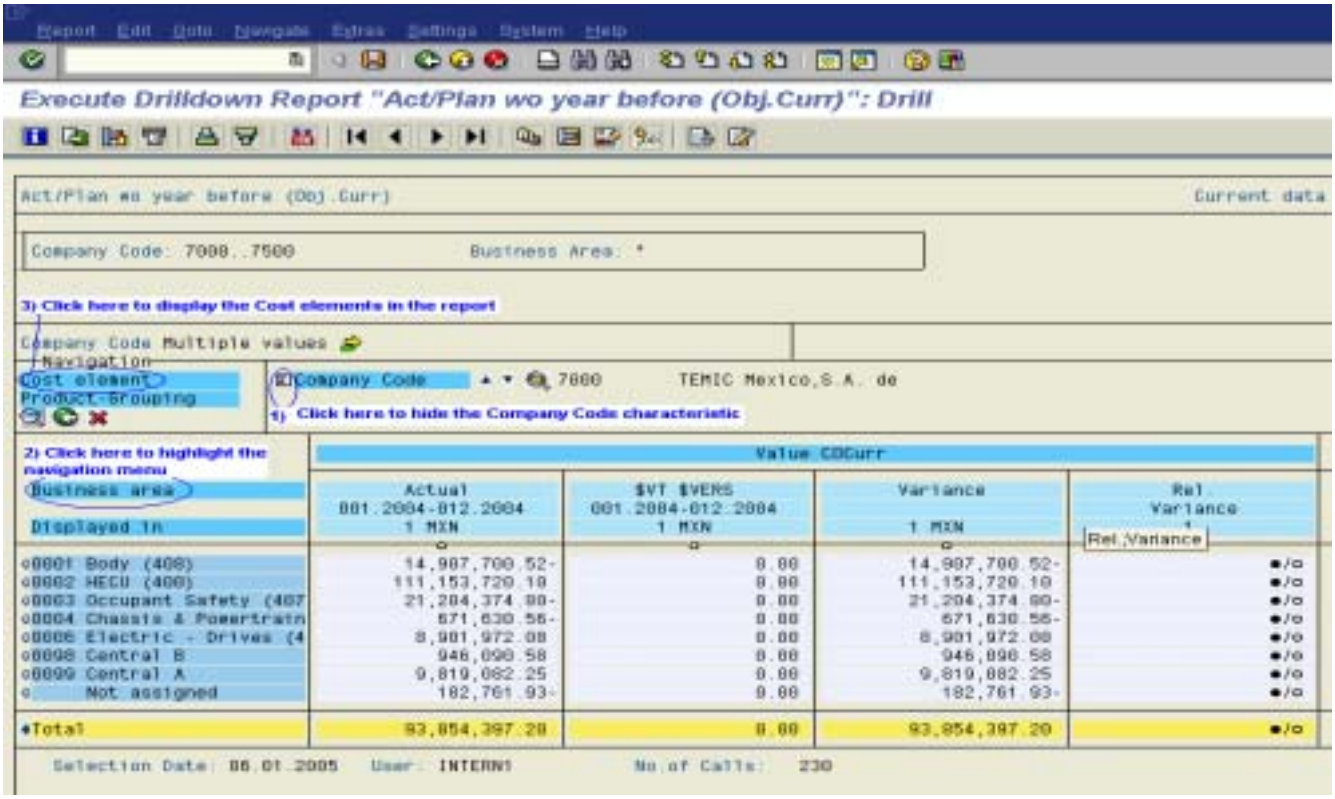
1) **Company code** to smmarize the company codes 7000 and 7500
2) **Business area** to highlight the items in the navigation menu
3) **Cost element** to display the cost element items in the report

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

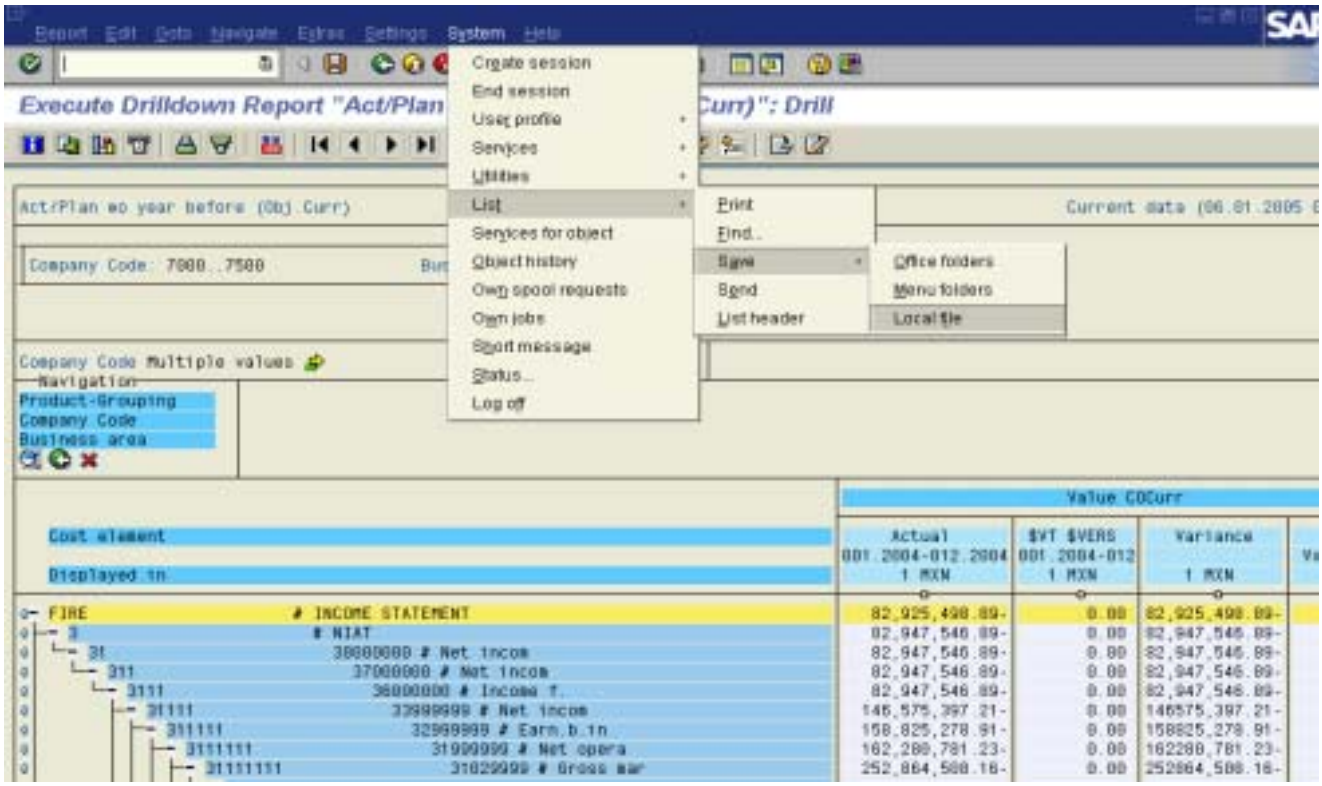
IMPORTANT

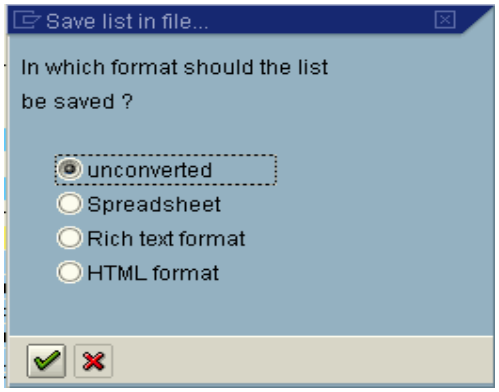
Click on the icon to change the number format. Choose Display +/- sign and then the “Set before” option. This will make the number format compatible with MS Excel. Confirm by clicking on :



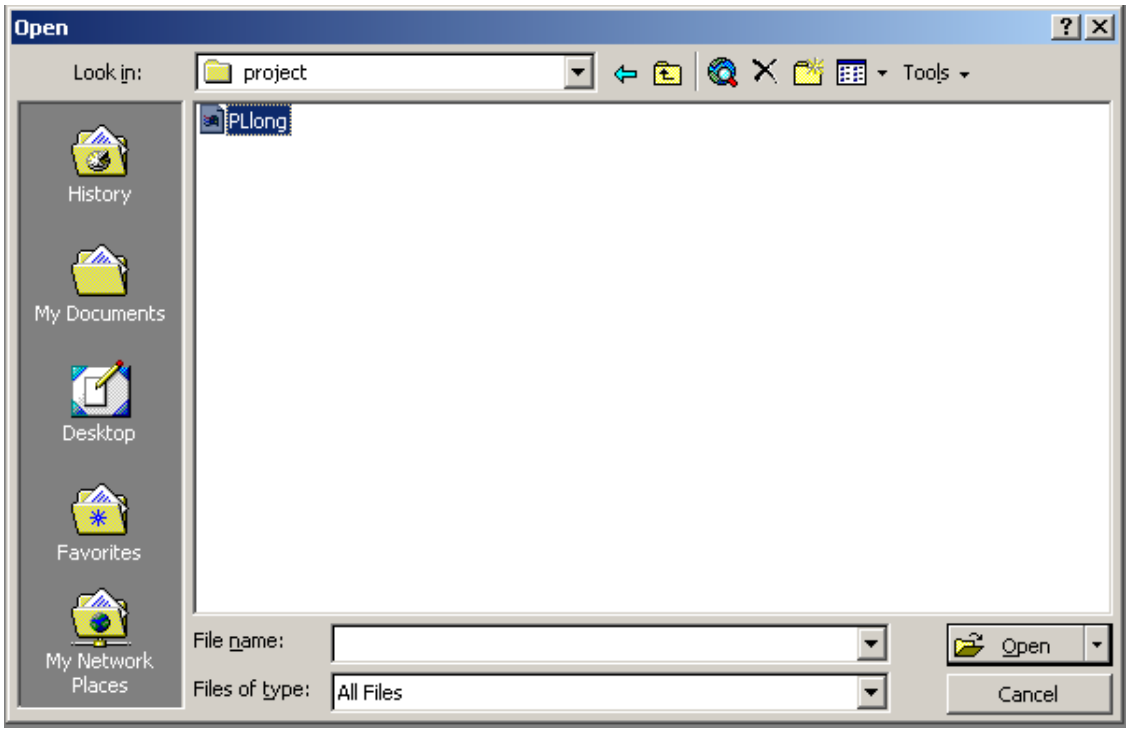


Save the report (Menu: System → List → Save → Local file) to a local file as an unconverted data format.

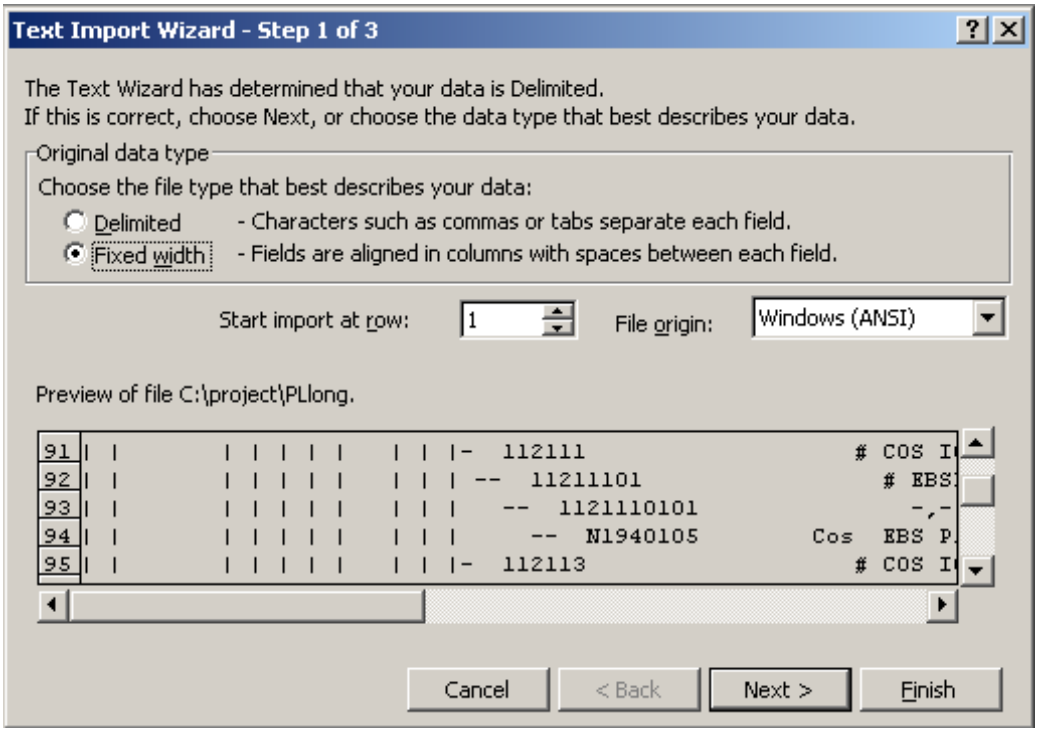




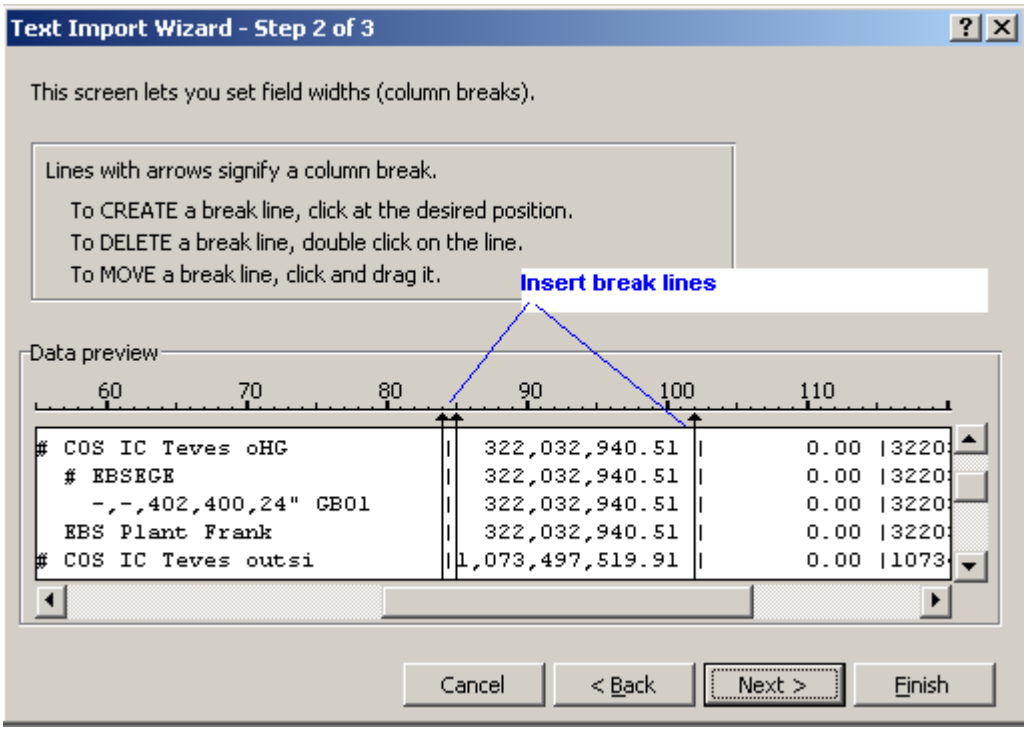
Open the local file in MS Excel:



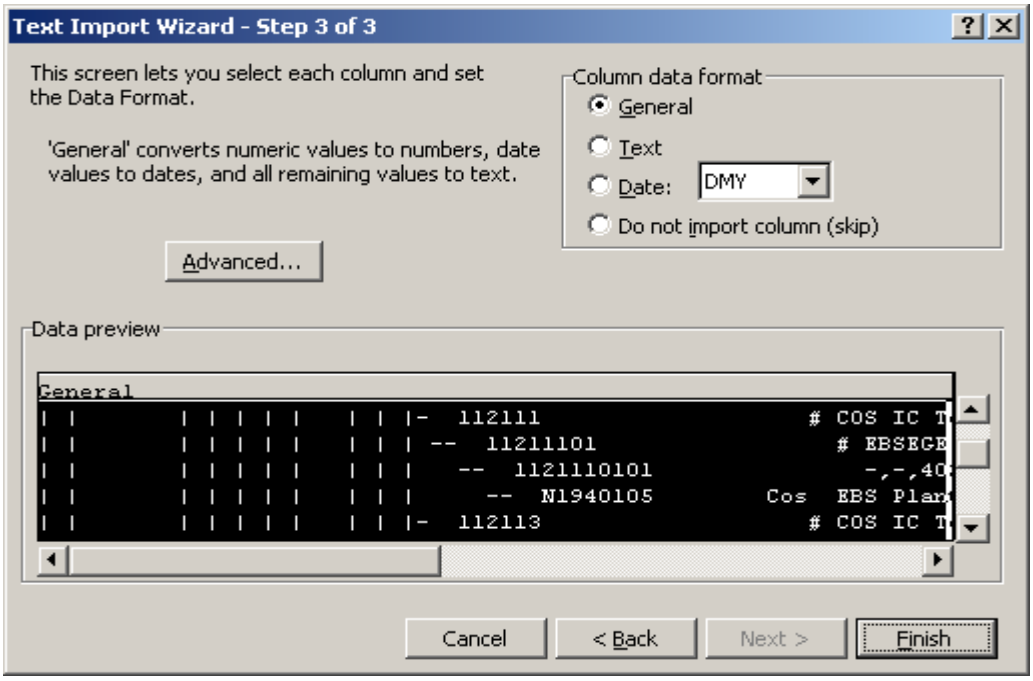
In the “Text Import Wizard” choose “Fixed width” and click on Next >



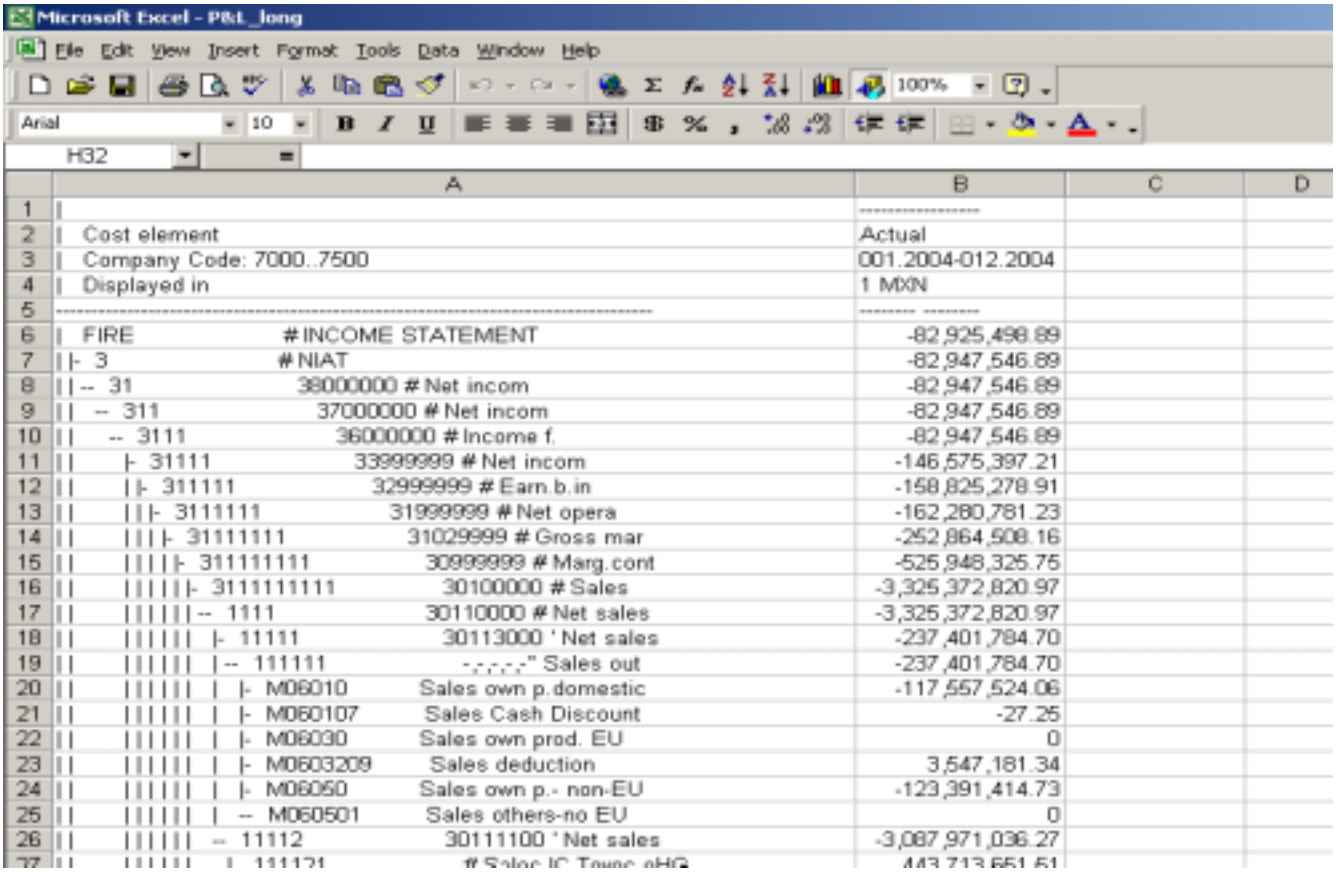
Insert the column breaks for the “Actual” column to separate the “numbers” from other text and click on Next>:



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



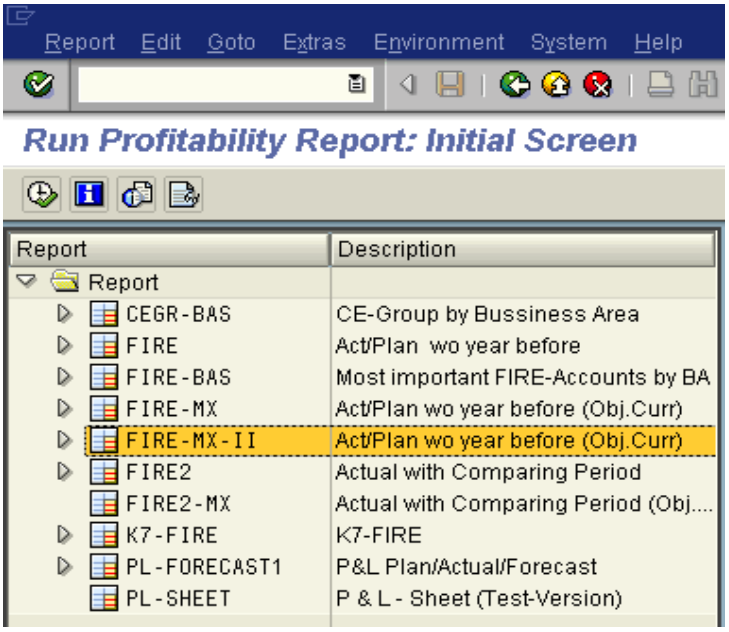
Delete the unnecessary rows and columns to get a file like on the picture below:



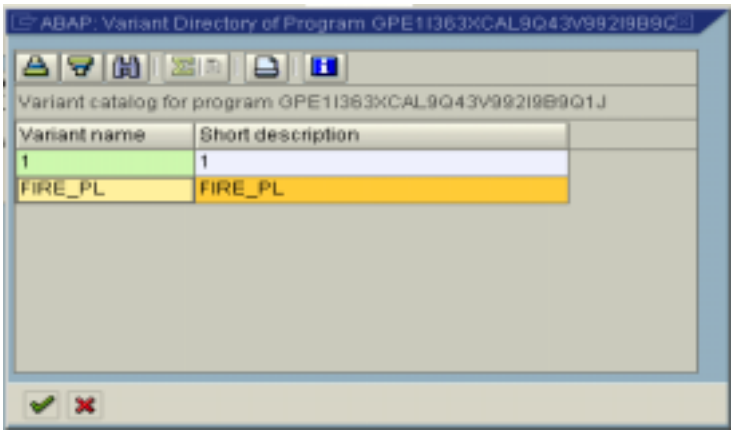
	A	B	C	D
1	|	----------		
2	| Cost element	Actual		
3	| Company Code: 7000..7500	001.2004-012.2004		
4	| Displayed in	1 MXN		
5	----------	-------- --------		
6	| FIRE # INCOME STATEMENT	-82,925,498.89		
7	||- 3 # NIAT	-82,947,546.89		
8	||-- 31 38000000 # Net incom	-82,947,546.89		
9	|| -- 311 37000000 # Net incom	-82,947,546.89		
10	|| -- 3111 36000000 # Income f.	-82,947,546.89		
11	|| |- 31111 33999999 # Net incom	-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	|| |||||| | |- M06010 Sales own p.domestic	-117,557,524.06		
21	|| |||||| | |- M060107 Sales Cash Discount	-27.25		
22	|| |||||| | |- M06030 Sales own prod. EU	0		
23	|| |||||| | |- M0603209 Sales deduction	3,547,181.34		
24	|| |||||| | |- 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	|| |||||| | 111121 # Sales IC Towns eHG	443,713,651.51		

b) Export the Short version of P&L

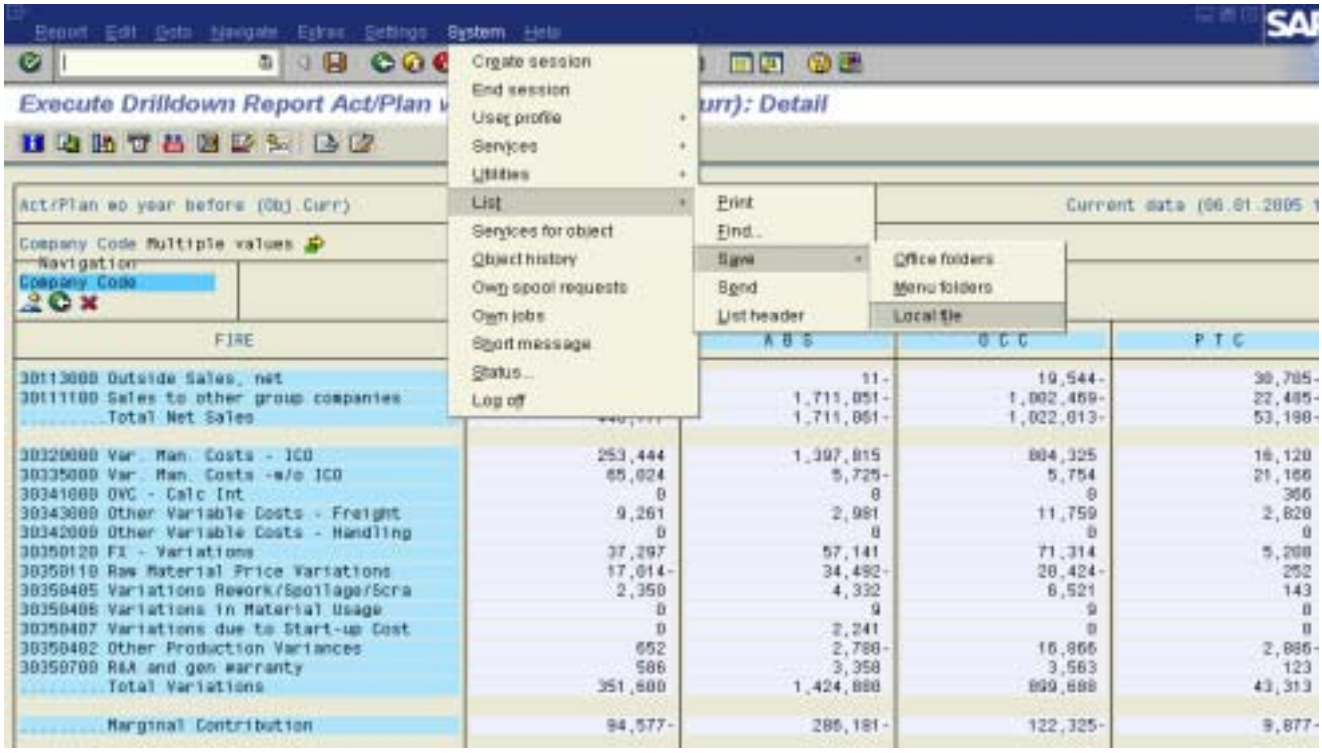
While still logged in the KE30 transaction, choose the report FIRE-MX-II - Act/Plan without year before (Obj. Curr.) by double-clicking:



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

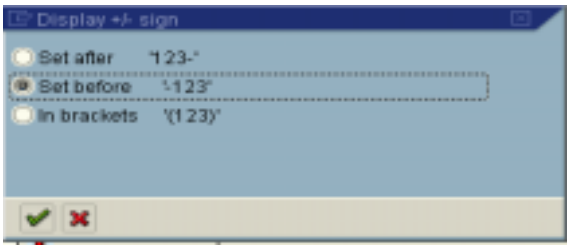


In the following screen, enter the same values as in the case of P&L Long version export and click on . You obtain the following report:

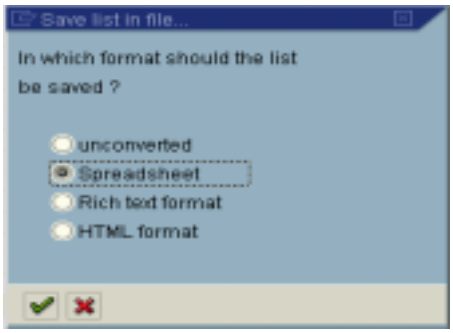


IMPORTANT

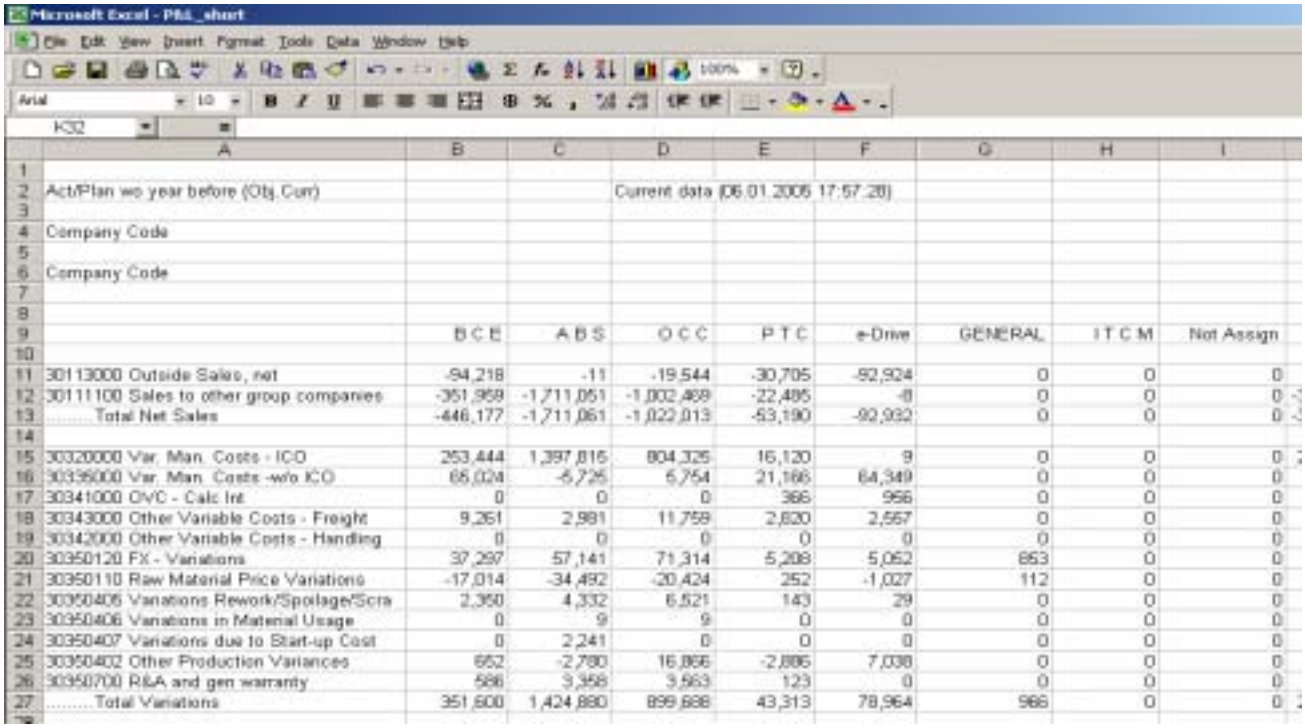
Click on the icon to change the number format. Choose Display +/- sign and then the "Set before" option. This will make the number format compatible with MS Excel. Confirm by clicking on :



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

K32

	A	B	C	D	E	F	G	H	I
1									
2	Act/Plan wo year before (Obj.Curr)			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	-351,959	-1,711,051	-1,002,469	-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	1,397,816	804,326	16,120	9	0	0	0
16	30336000 Var. Man. Costs -w/o ICO	68,024	-5,726	5,754	21,166	84,349	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	2,557	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	853	0	0
21	30350110 Raw Material Price Variations	-17,014	-34,492	-20,424	252	-1,027	112	0	0
22	30350405 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	16,866	-2,886	7,038	0	0	0
26	30350700 R&A and gen warranty	586	3,358	3,563	123	0	0	0	0
27	.....Total Variations	351,600	1,424,880	899,688	43,313	78,964	986	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 en 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.

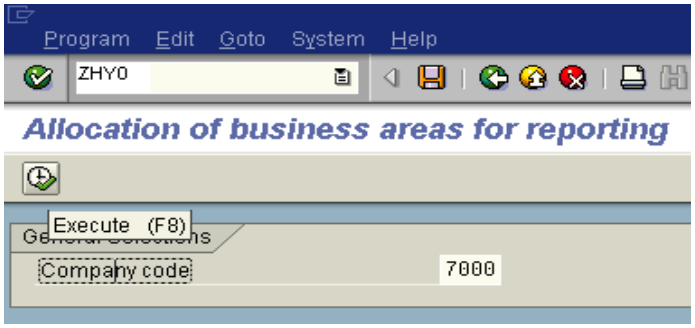
In the "final YTD" worksheet an adjustment to the short version of P&L is made apportioning the values from the common business areas "GENERAL", "ITCM" and "not assigned" to the remaining product-related business areas. This distribution is calculated on the basis of percentage share of each business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

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

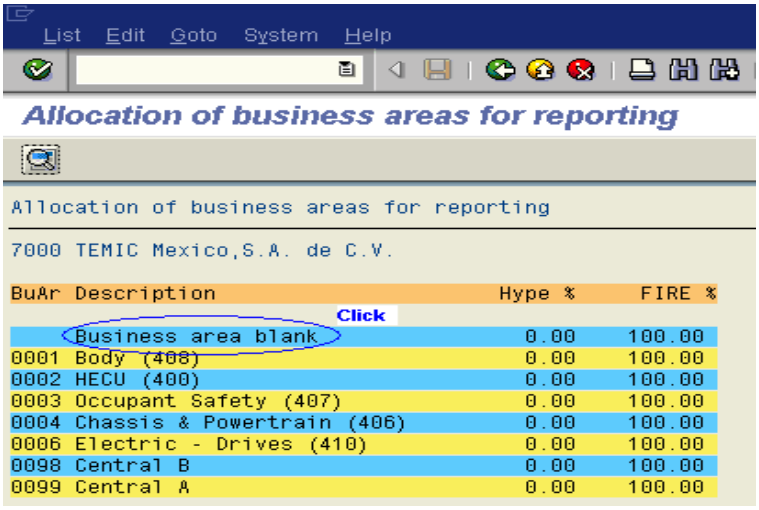
Access the transaction by:

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

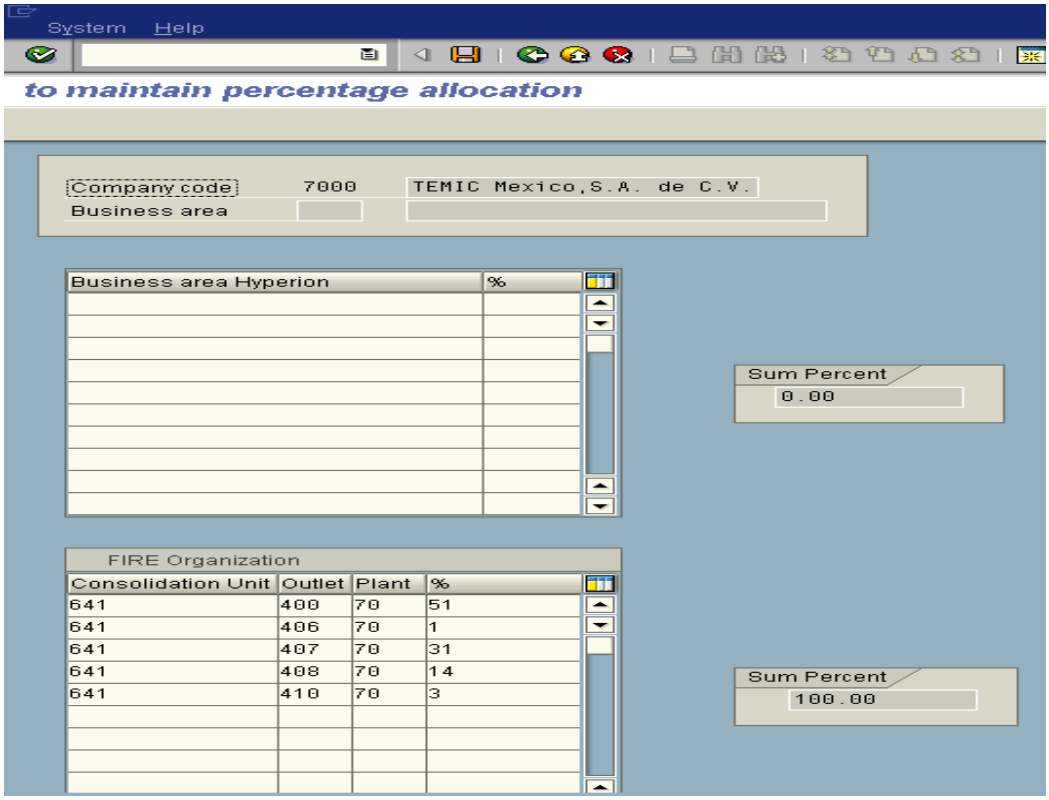
In the following screen, enter the value "7000" as the Company code and click on  to continue:



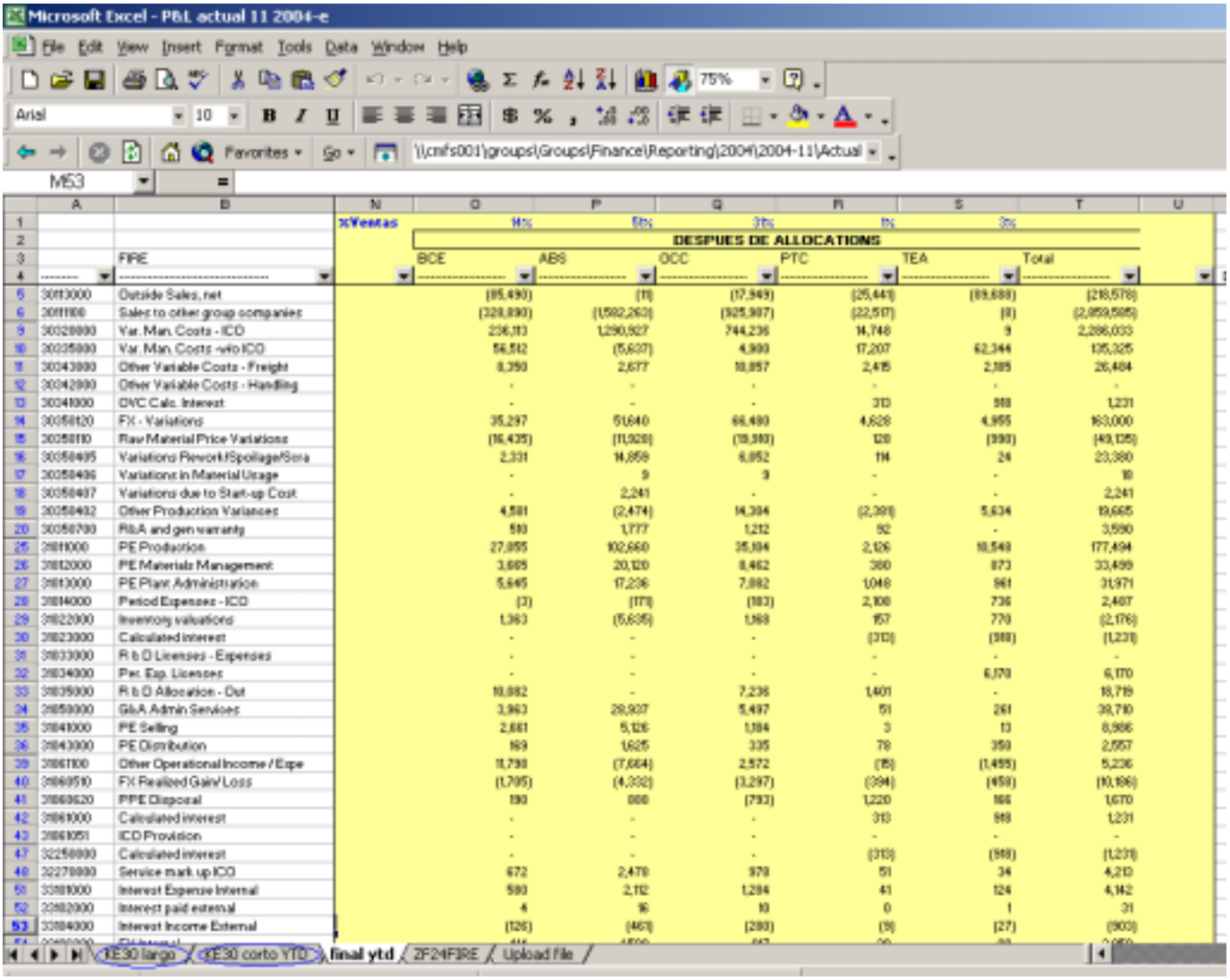
Double-click on the area selected on the picture below:



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.



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



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

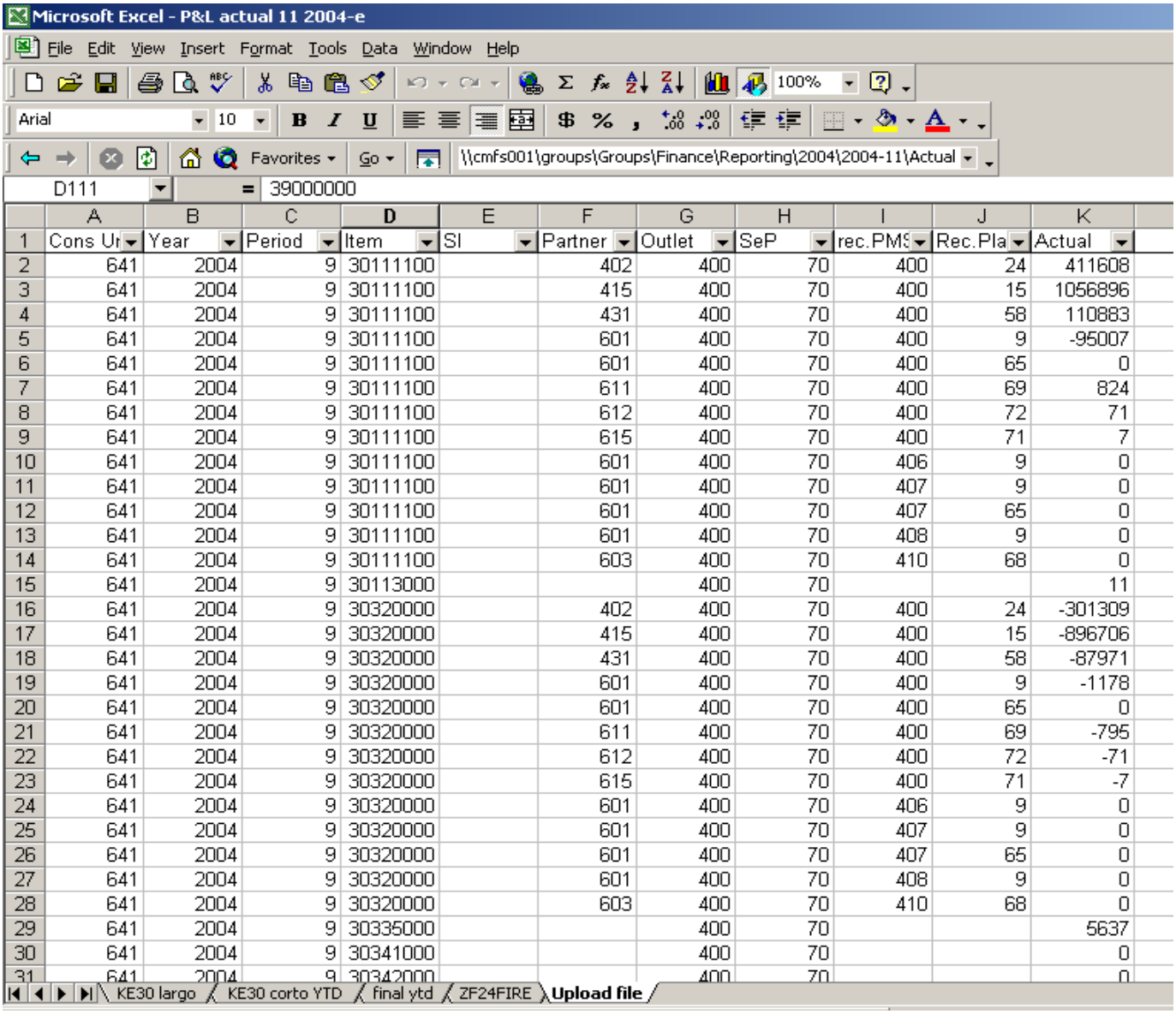
On the "Upload file" worksheet on the picture below the structure of an upload file is prepared:

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

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.



	A	B	C	D	E	F	G	H	I	J	K
1	Cons Ur	Year	Period	Item	SI	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

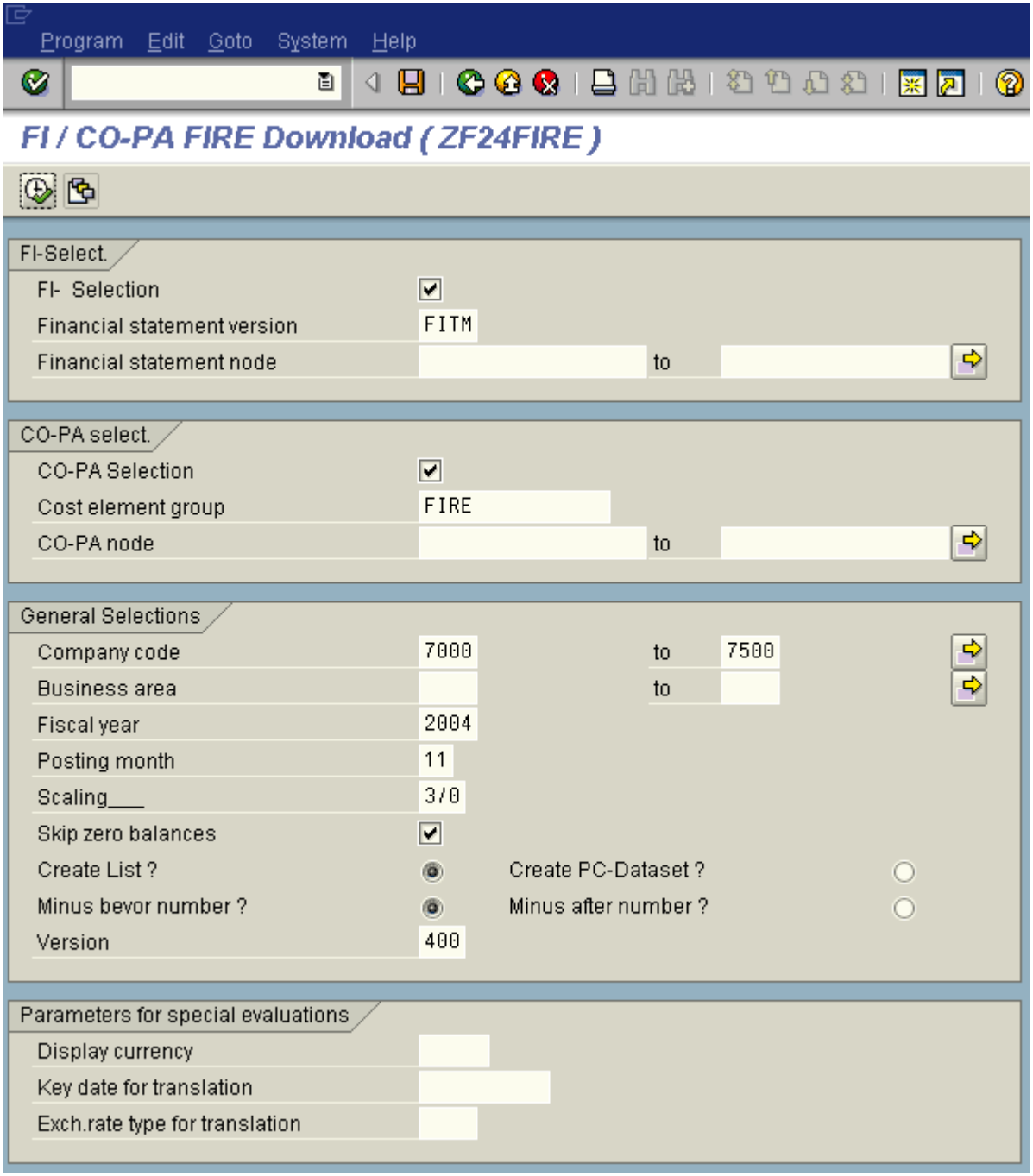
In the worksheet “ZF24FIRE”, another SAP transaction ZF24FIRE is used to export the P&L data from SAP in a format, which is ready for a direct entry into the FIRE system.

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:

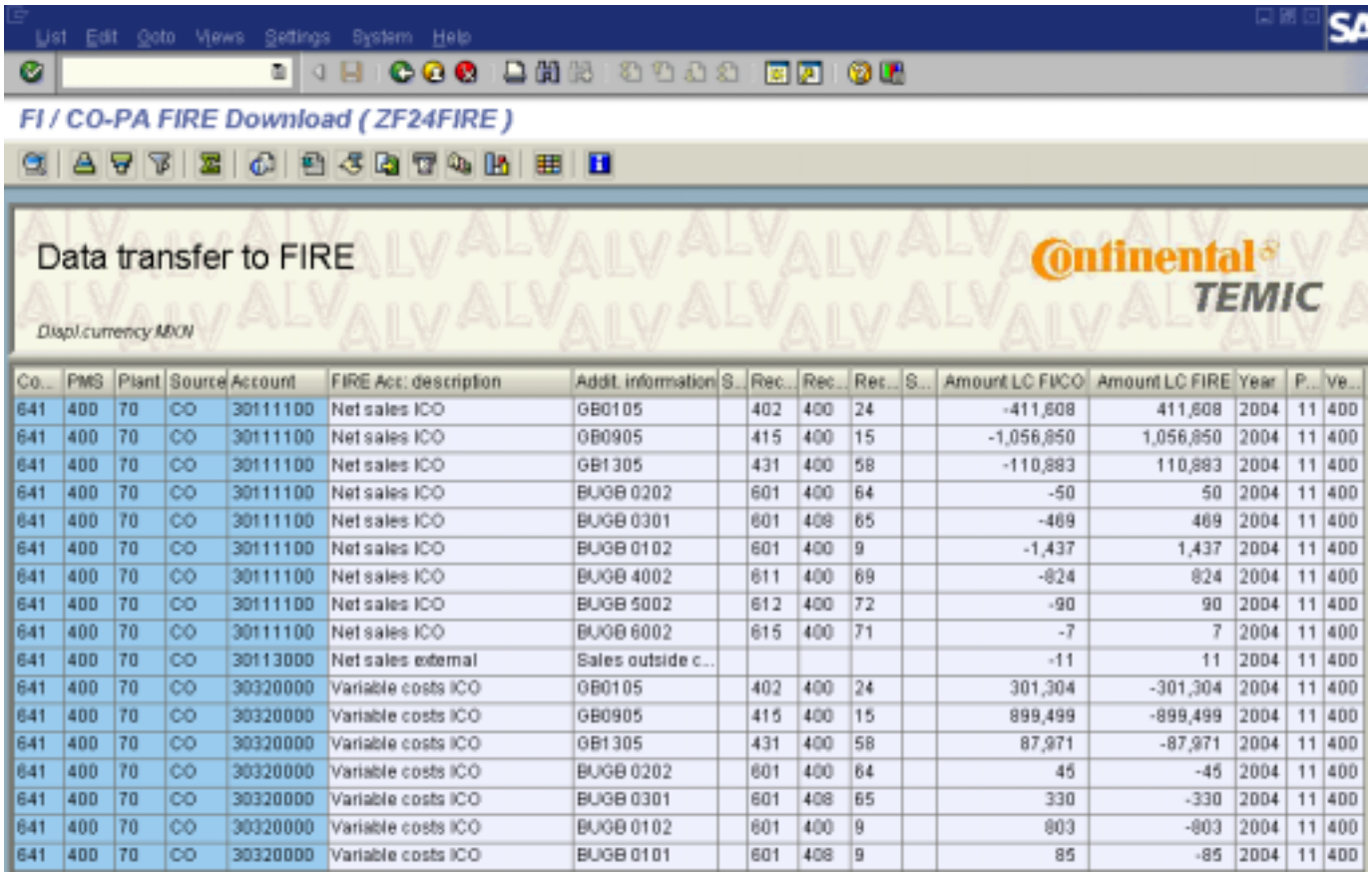
SAP Menu Path	Accounting/ TCE: Period-End-Closing Accounting (FI-CO)/ FIRE/ ZF24FIRE – FI-CO-PA FIRE Download (ZF24FIRE)
Transaction Code	ZF24FIRE

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



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 wil be skipped.	Check the parameter.	
Create List?	Generates a report in the form of a list.	Check the parameter.	
Minus bevor number?	Displayes 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”.	



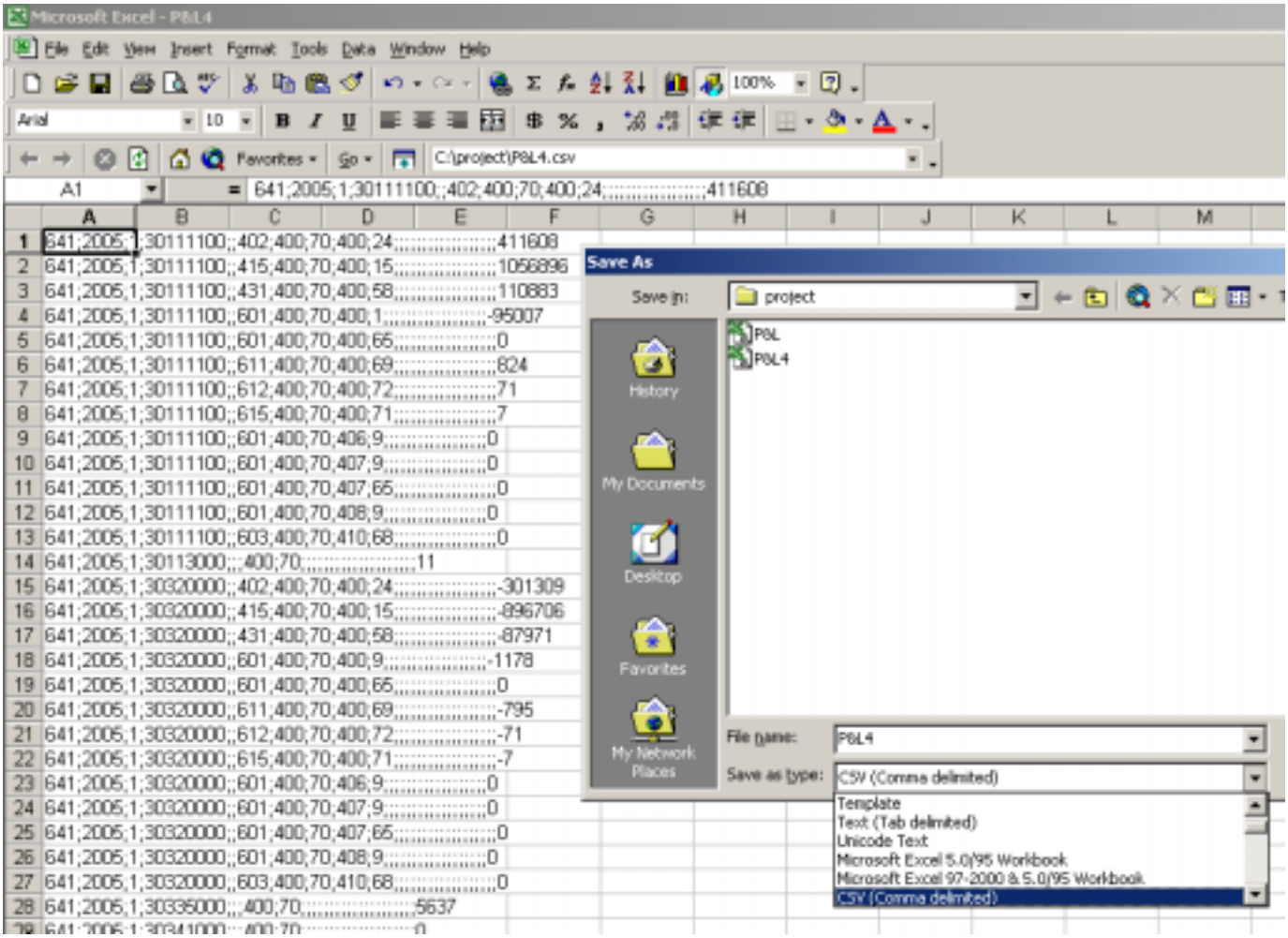
Co..	PMS	Plant	Source	Account	FIRE Acc: description	Addit. information	S..	Rec..	Rec..	Rec..	S..	Amount LC FICO	Amount LC FIRE	Year	P..	Ve..
641	400	70	CO	30111100	Net sales ICO	GB0105		402	400	24		-411,608	411,608	2004	11	400
641	400	70	CO	30111100	Net sales ICO	GB0905		415	400	15		-1,056,850	1,056,850	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		46	-46	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”.

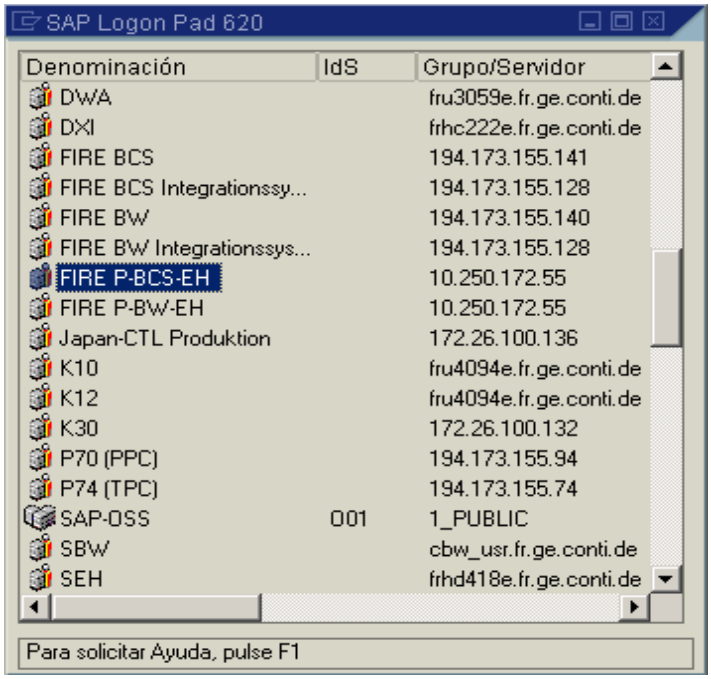
IMPORTANT
Make sure that the structure of the uploaded file is exactly as described in the FIRE User Manual, chapter 5.10. See the part b) Uploading the upload file of this chapter on how to access the manual.

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

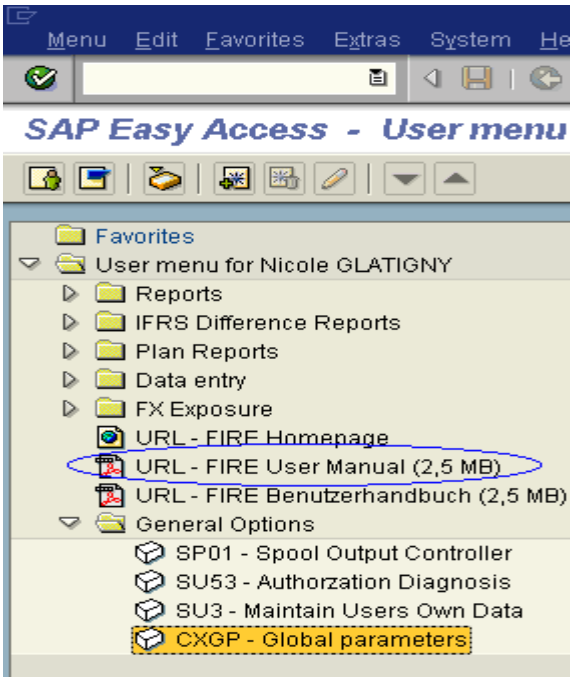
Log in to the FIRE BCS system (IP address 10.250.172.55), enter your user name and password and hit ENTER :



Before you start working with the CONDIT 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:

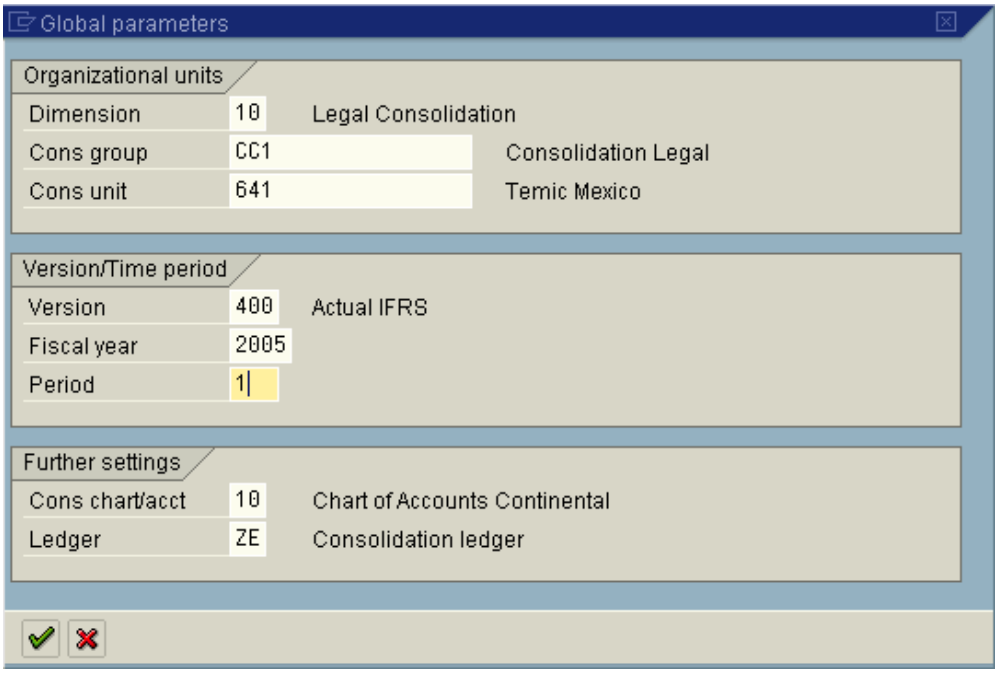
Access the transaction by:

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



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

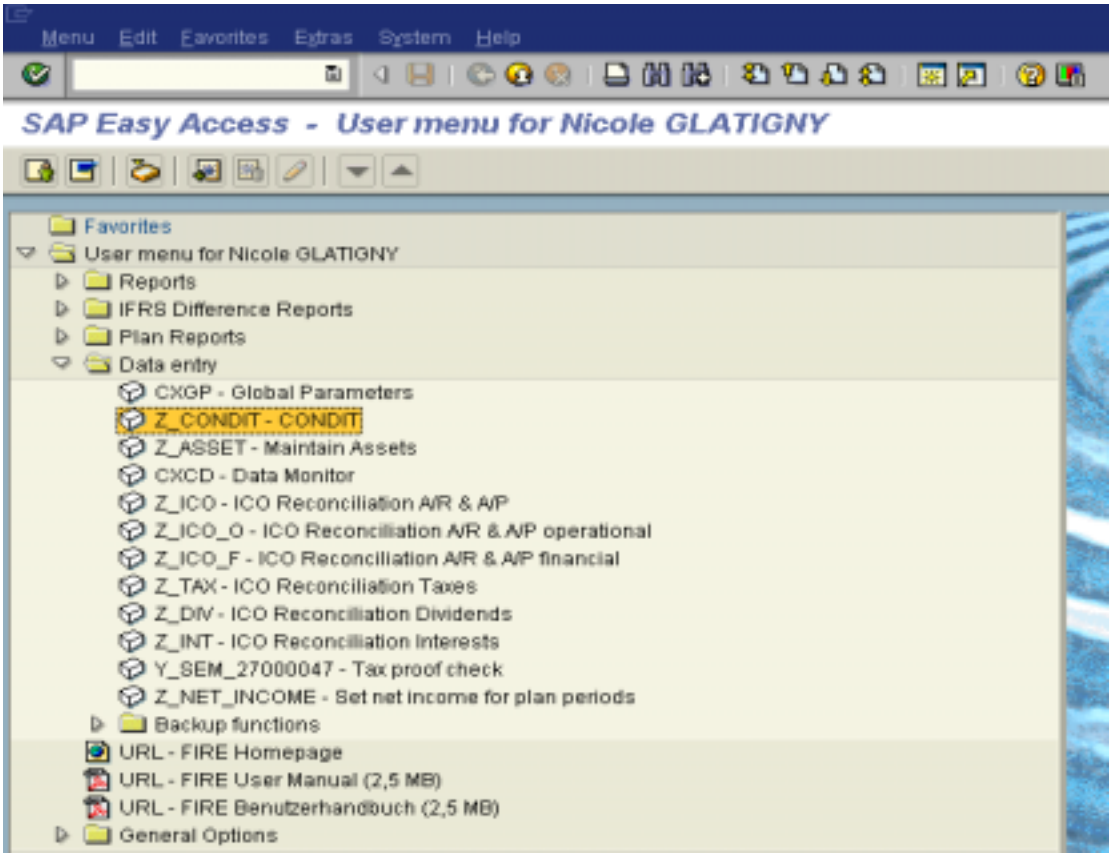
In the following screen you can change the Fiscal year and Period for the data to be entered. For further explanation of other parameters use the FIRE User Manual – chapter 4. – Global Parameters. Confirm the changes in the Global Parameters window by clicking on  :



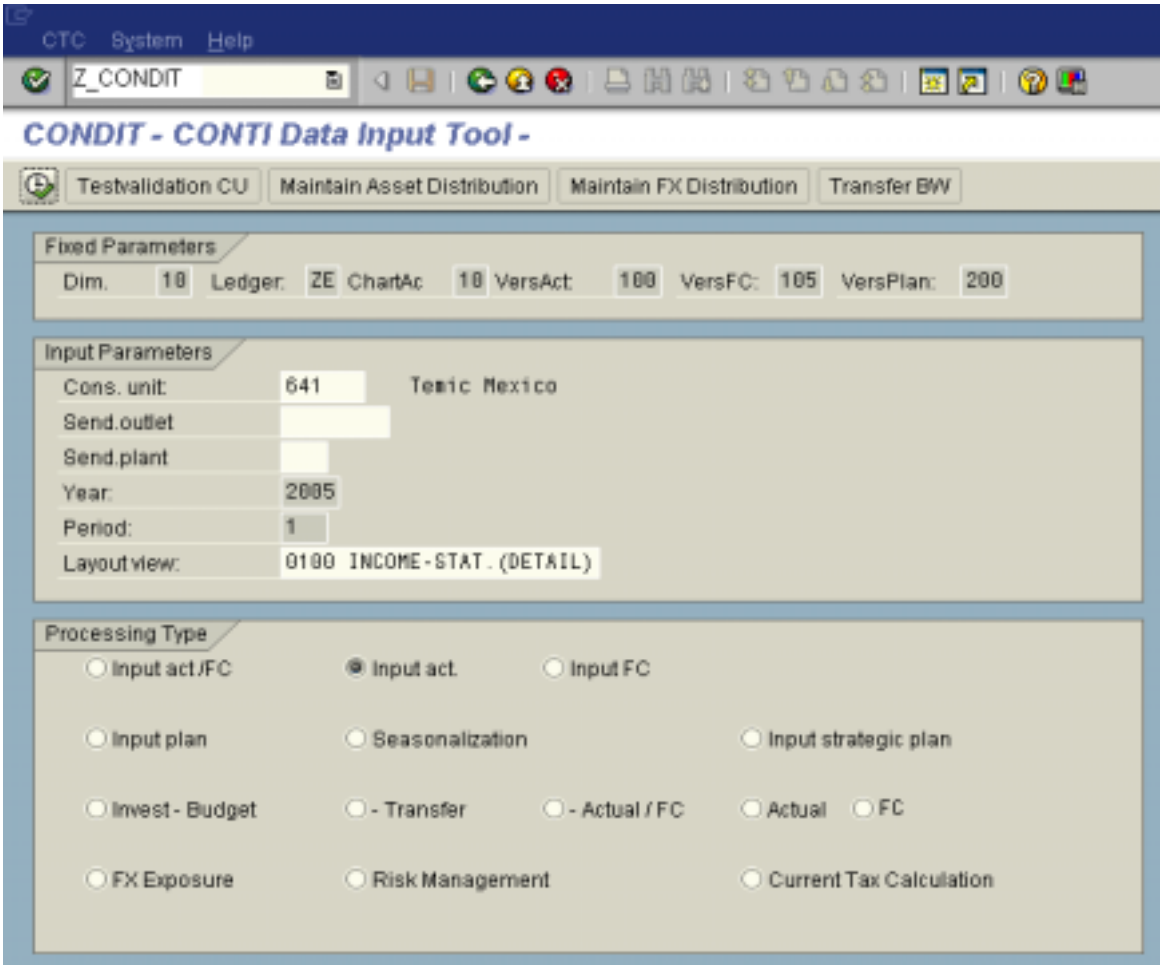
Now, access the CONDIT transaction:

Access the transaction by:

FIRE Menu Path	Data entry/ Z_CONDIT
Transaction Code	Z_CONDIT

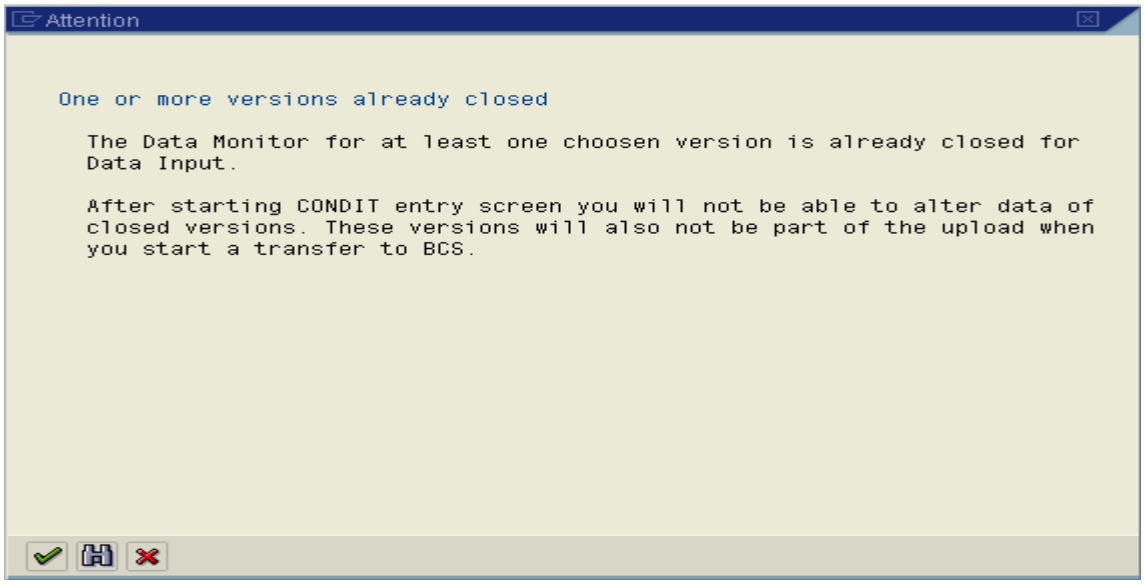


In the following screen enter the values as shown below and click on :

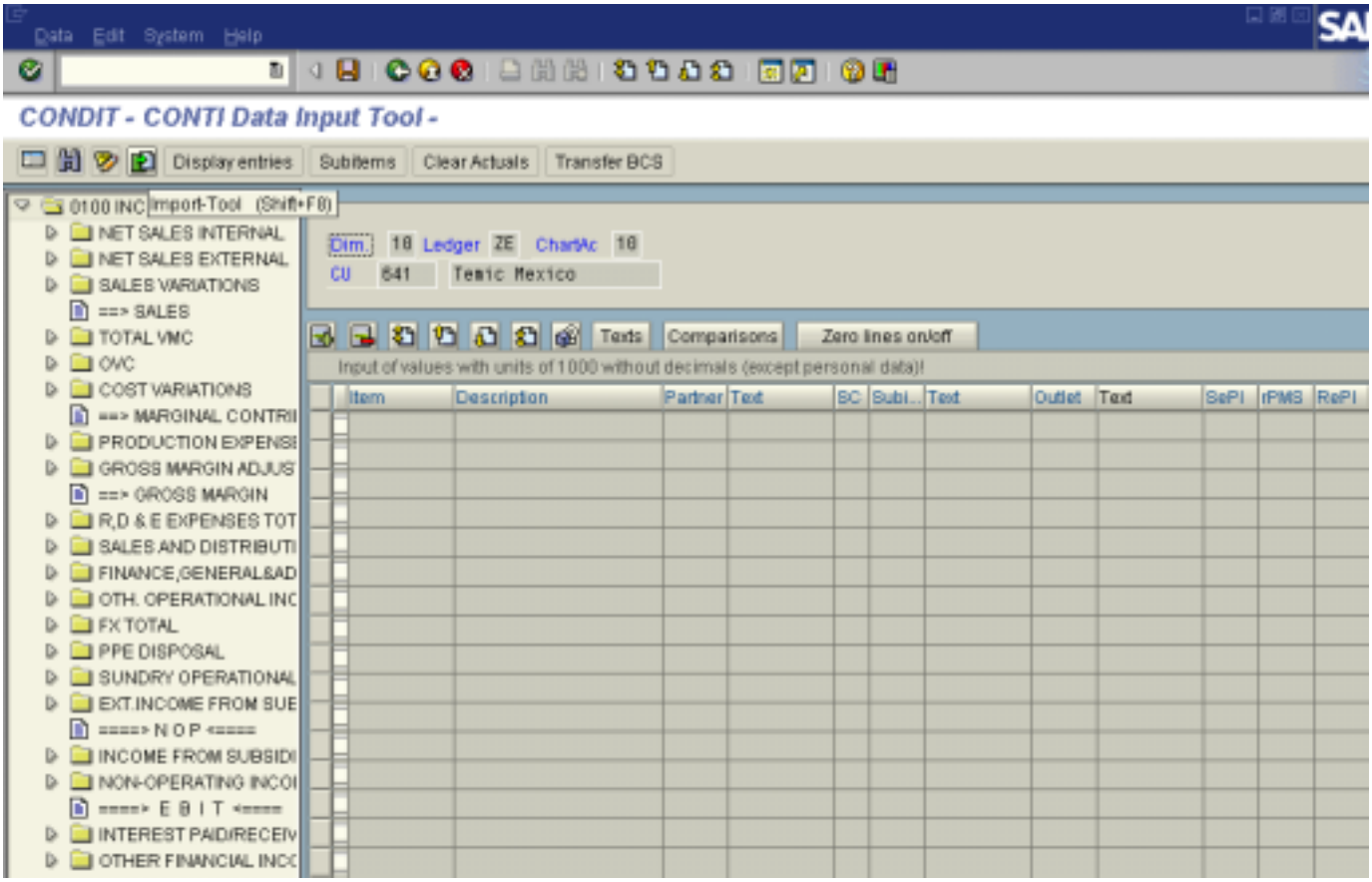


Field Name	Description	User Action and Values	Comments
Cons. unit:	Consolidation Unit is defined as the company number of the company, for which data is entered.	Enter value “641” standing for Temic Mexico.	
Year	Enter the fiscal year of the report.	You have already entered this data in the transaction 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.	

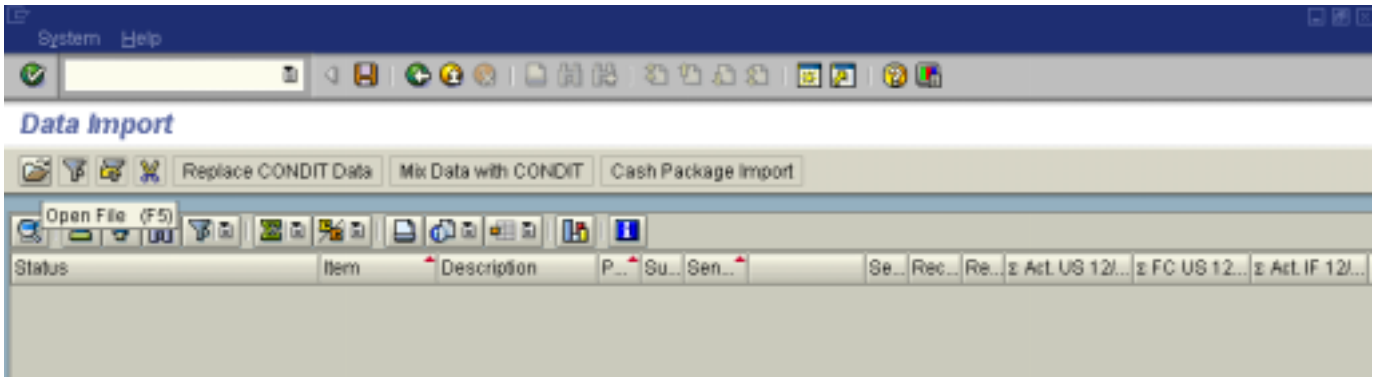
The following window shouldn´t appear. If it does you have to contact the concern controlling headquearters to unlock the period for data entries.

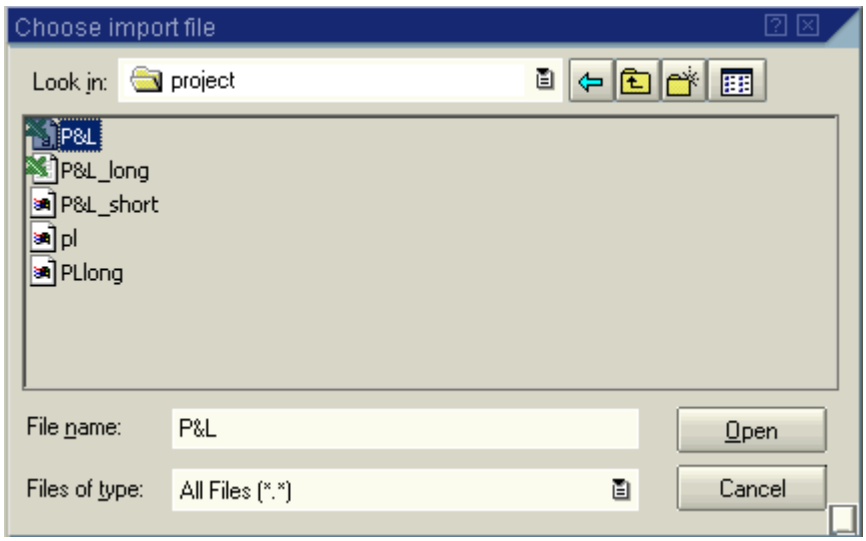


Use the Import Tool for automatic data upload. In the following screen click on the  icon:



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

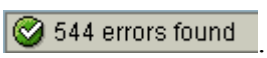


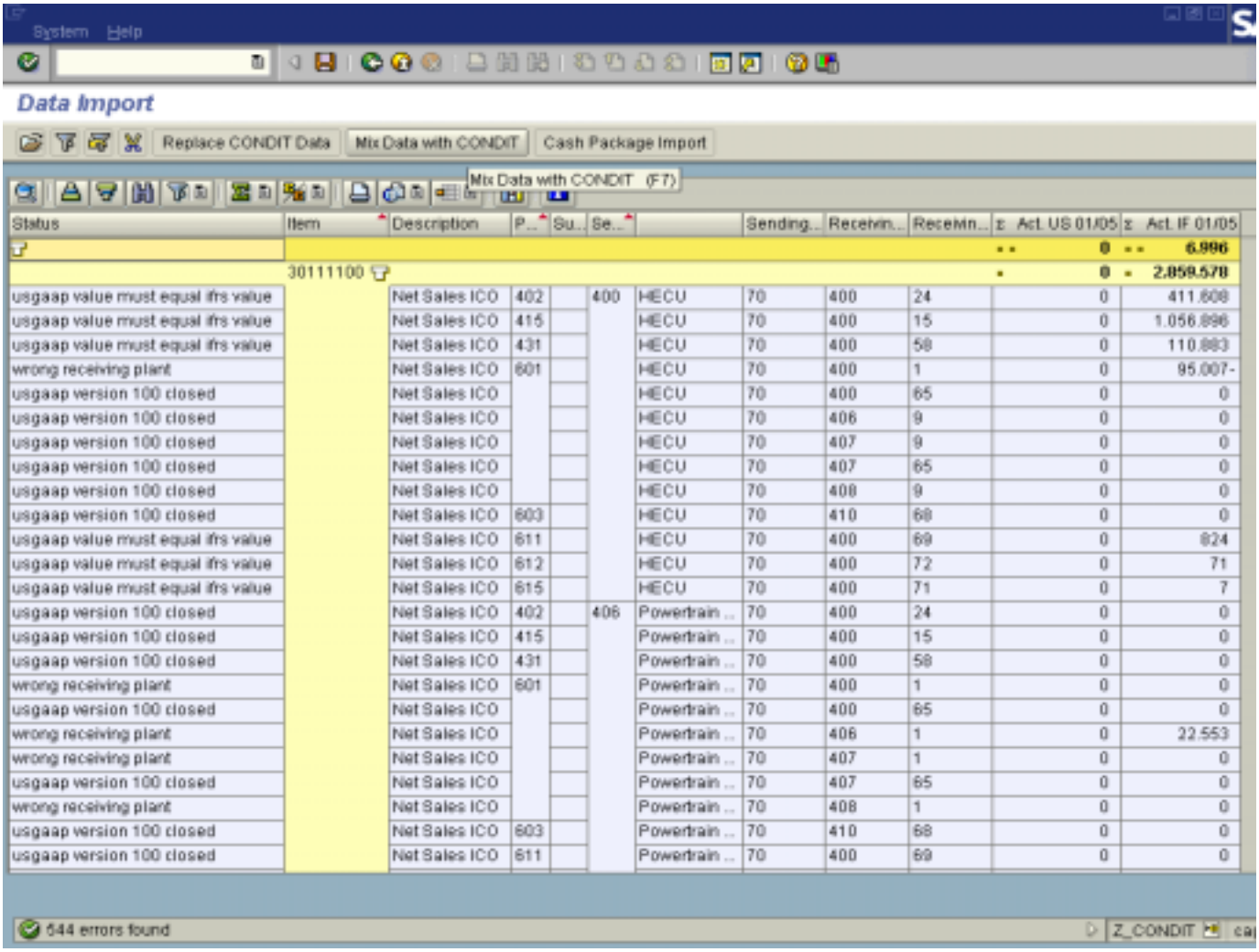


After choosing the file and clicking on  the data from the file appears in the Data Import window (see the picture below). If you encounter problems while opening the file make sure it's not being used by another application.

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



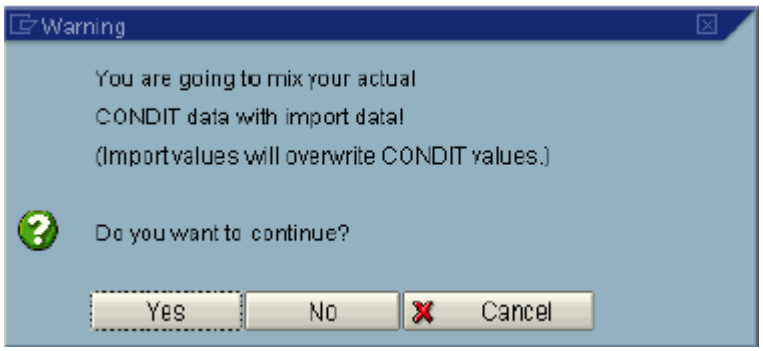


Once all the report line items get status “OK” you can click on the Mix Data with CONDIT icon to start the transfer.

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”:


Warning
You are going to mix your actual
CONDIT data with import data!
(Import values will overwrite CONDIT values.)
Do you want to continue?
Yes
No
Cancel

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.

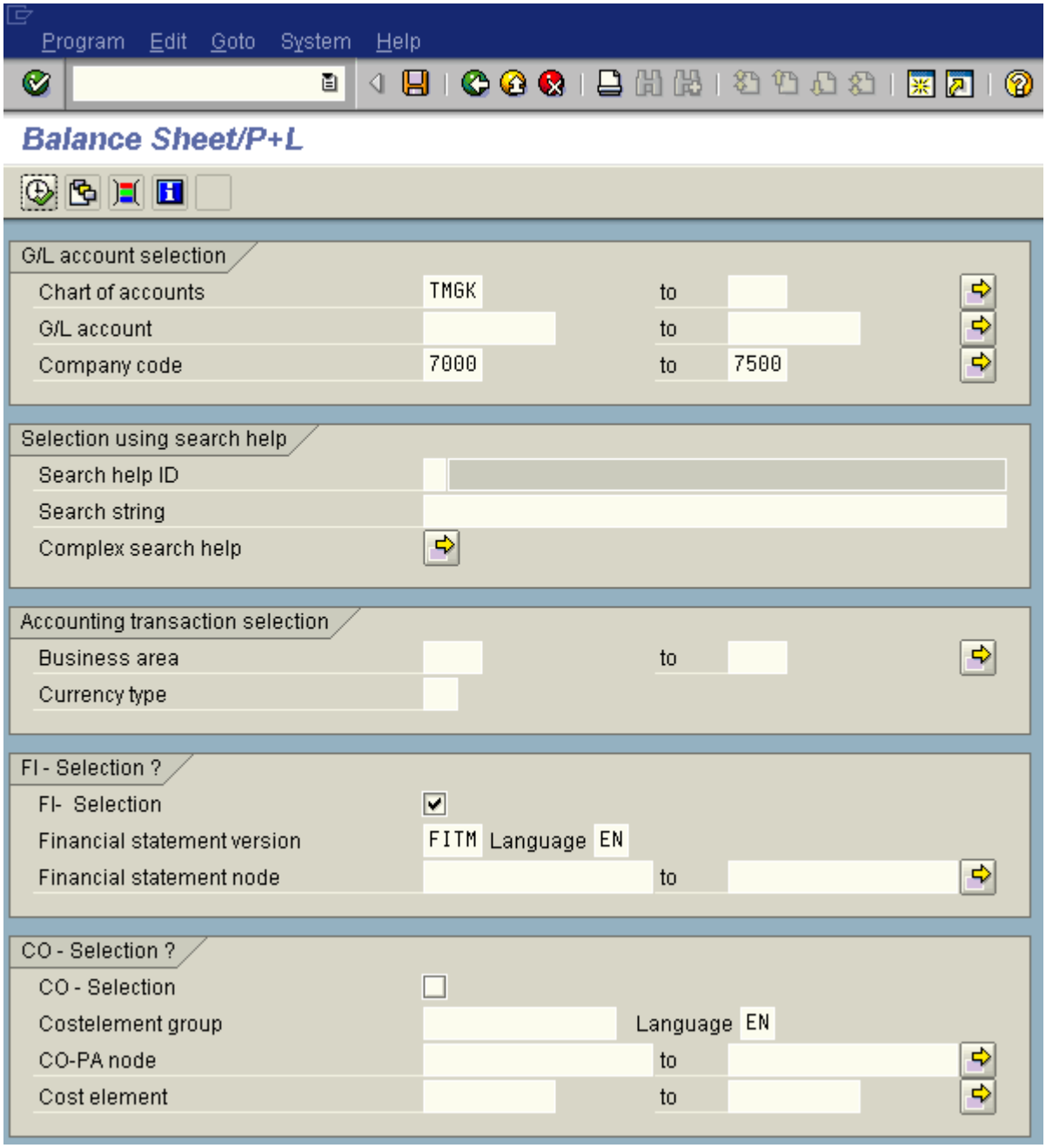
This transaction creates balance sheets and profit and loss statements for a user-defined reporting period within a fiscal year with absolute and relative comparisons for a comparison period.
With this transaction, you can create as many balance sheets and profit and loss statements as required, based 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.

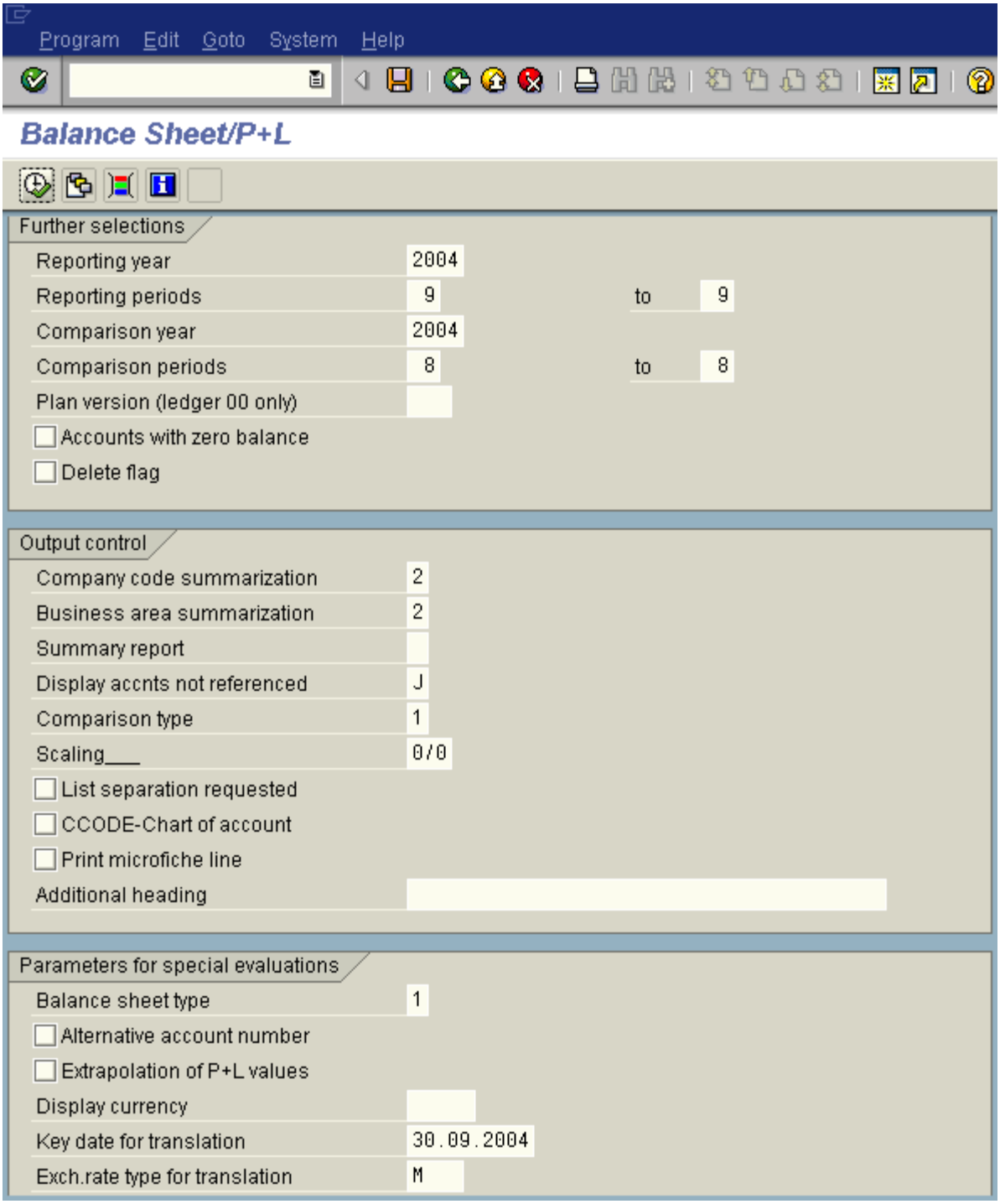
NOTE
The transaction ZFBILA00 will be replaced by the transaction ZF24FIRE in the future.

Access the transaction by:

SAP Menu Path	
Transaction Code	ZFBILA00

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

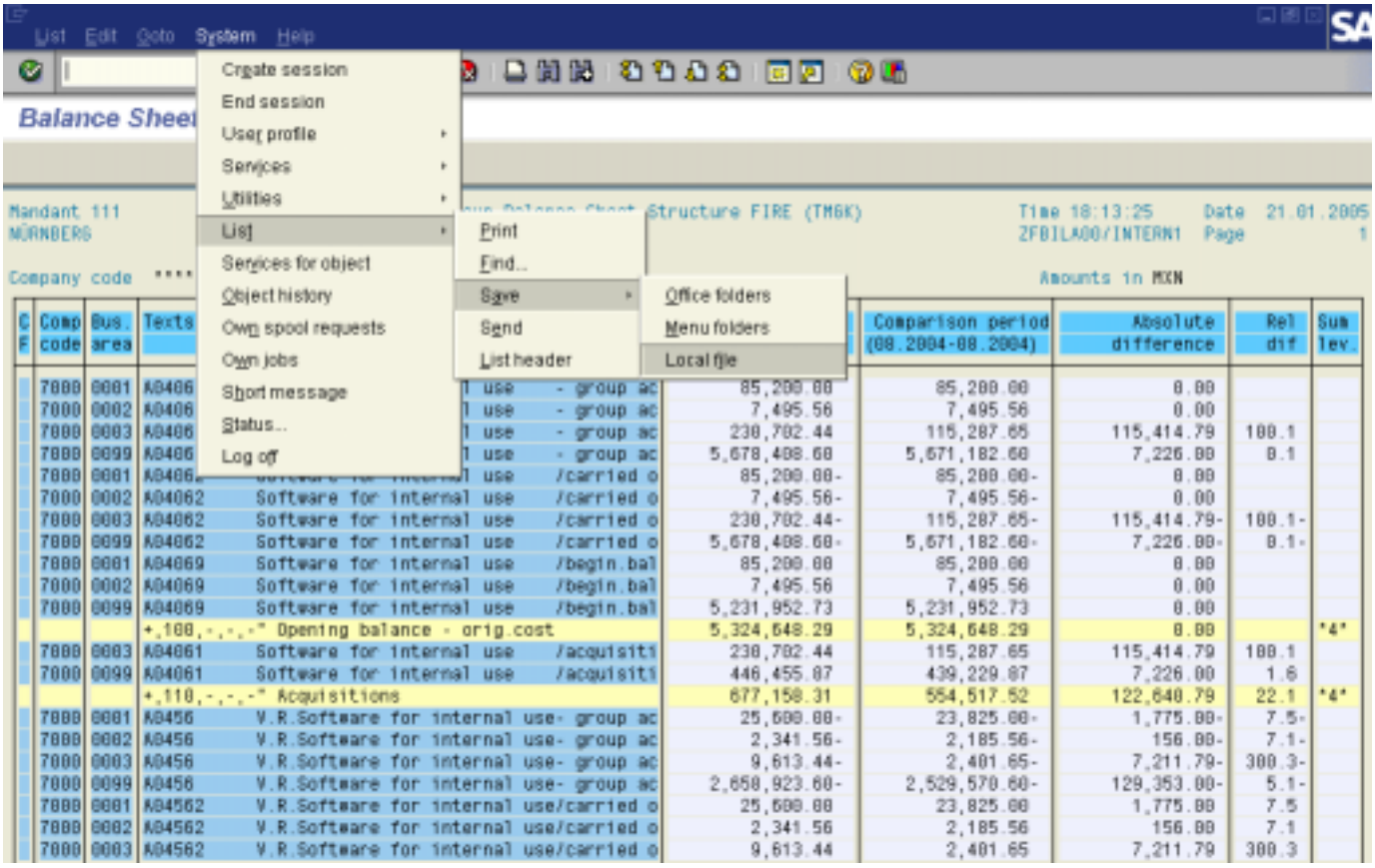

Program Edit Goto System Help
Balance Sheet/P+L
G/L account selection
Chart of accounts TMGK to
G/L account to
Company code 7000 to 7500
Selection using search help
Search help ID
Search string
Complex search help
Accounting transaction selection
Business area to
Currency type
FI - Selection ?
FI- Selection
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



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).


List Edit Goto System Help
Create session
End session
User profile
Services
Utilities
List
Services for object
Object history
Own spool requests
Own jobs
Short message
Status...
Log off
Print
Find...
Save
Send
List header
Office folders
Menu folders
Local file
Balance Sheet
Mandant 111
NÜRNBERG
Company code ****
Structure FIRE (TM6K)
Time 18:13:25
ZFBILA00/INTERN1
Date 21.01.2005
Page 1
Amounts in MXN
C F Comp code Bus. area Texts
Comparison period (08.2004-08.2004)
Absolute difference
Rel dif
Sum lev.
7000 0001 A04062 Software for internal use /carried o 85,200.00- 85,200.00- 0.00
7000 0002 A04062 Software for internal use /carried o 7,495.56- 7,495.56- 0.00
7000 0003 A04062 Software for internal use /carried o 230,702.44- 115,287.65- 115,414.79- 100.1-
7000 0099 A04062 Software for internal use /carried o 5,678,408.60- 5,671,182.60- 7,226.00- 0.1-
7000 0001 A04069 Software for internal use /begin.bal 85,200.00 85,200.00 0.00
7000 0002 A04069 Software for internal use /begin.bal 7,495.56 7,495.56 0.00
7000 0099 A04069 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 A04061 Software for internal use /acquisiti 230,702.44 115,287.65 115,414.79 100.1
7000 0099 A04061 Software for internal use /acquisiti 446,455.87 439,229.87 7,226.00 1.6
+,110,-,-,-" Acquisitions 677,158.31 554,517.52 122,640.79 22.1 *4*
7000 0001 A0456 V.R.Software for internal use- group ac 25,600.00- 23,825.00- 1,775.00- 7.5-
7000 0002 A0456 V.R.Software for internal use- group ac 2,341.56- 2,185.56- 156.00- 7.1-
7000 0003 A0456 V.R.Software for internal use- group ac 9,613.44- 2,401.65- 7,211.79- 300.3-
7000 0099 A0456 V.R.Software for internal use- group ac 2,650,923.60- 2,529,570.60- 129,353.00- 5.1-
7000 0001 A04562 V.R.Software for internal use/carried o 25,600.00 23,825.00 1,775.00 7.5
7000 0002 A04562 V.R.Software for internal use/carried o 2,341.56 2,185.56 156.00 7.1
7000 0003 A04562 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 CONDIT FIRE (Balance Sheet Transport to FIRE)

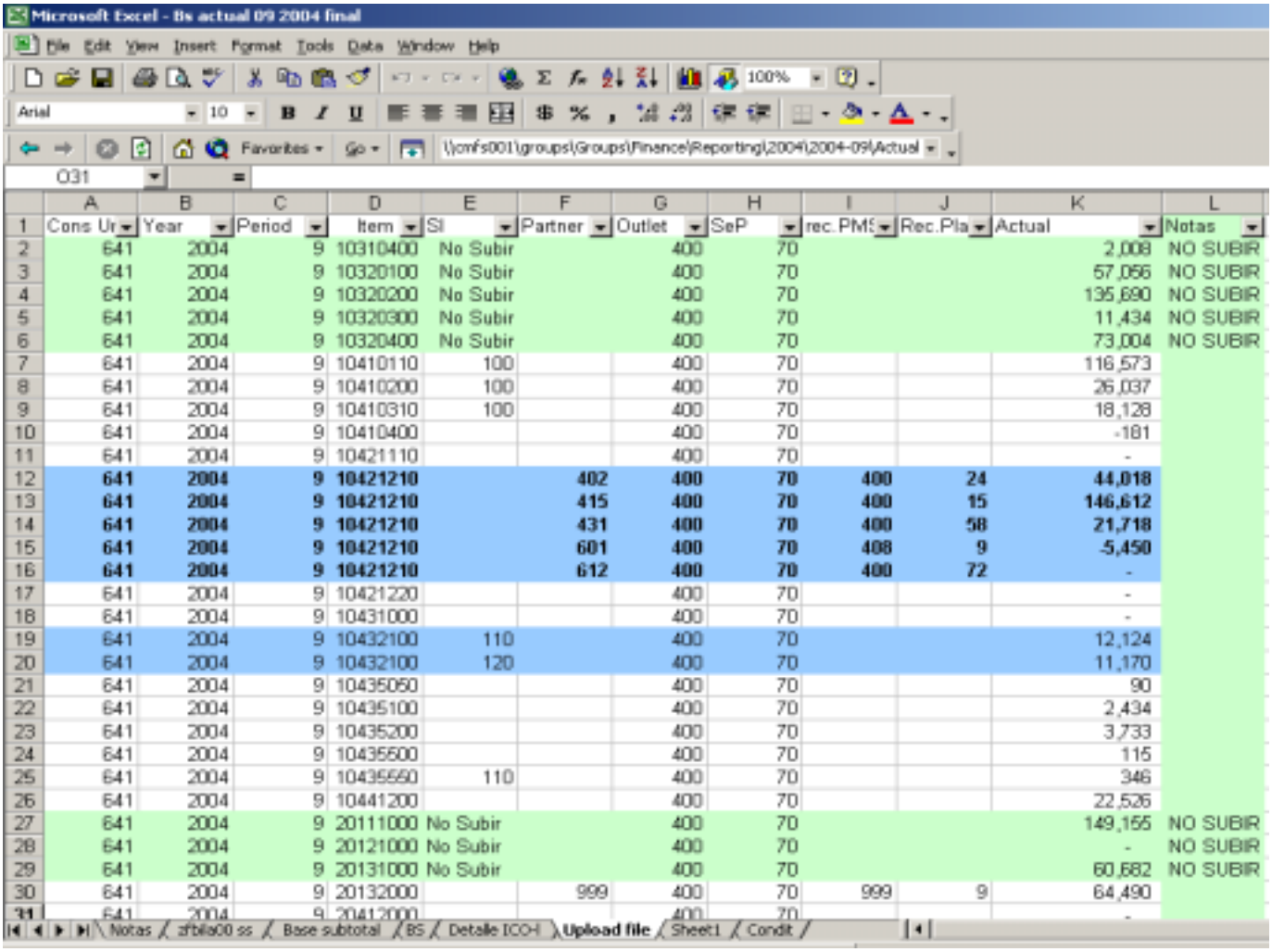
Overview

In the CONDIT 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 en example see the following file
R:\Groups\Finance\Reporting\2004\2004-09\Actual Statements\Bs actual 09 2004 final.xls.



Microsoft Excel - Bs actual 09 2004 final

	A	B	C	D	E	F	G	H	I	J	K	L
1	Cons Ur	Year	Period	Item	SI	Partner	Outlet	SeP	rec.PMS	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	10435560	110		400	70			346	
26	641	2004	9	10441200			400	70			22,526	
27	641	2004	9	20111000	No Subir		400	70			149,155	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			-	

Notas / zfbila00 ss / Base subtotal / BS / Detalle ICO-I / Upload file / Sheet1 / Condit /

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.

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).

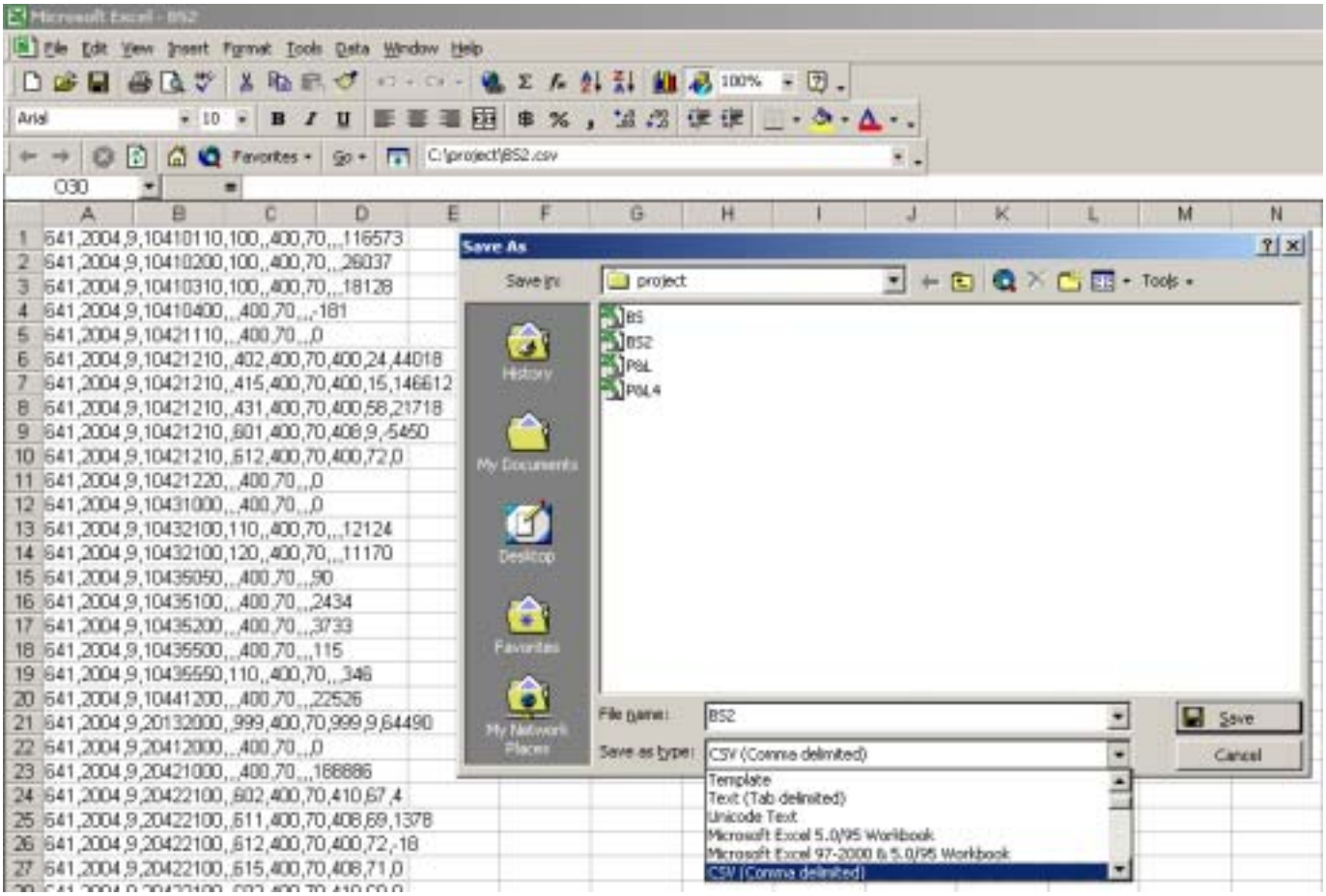
The ICO Receivables and Payables balances have to be reported in detail, divided according to different partner units. This is prepared on the worksheet “ICO Detalle-I”.

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.

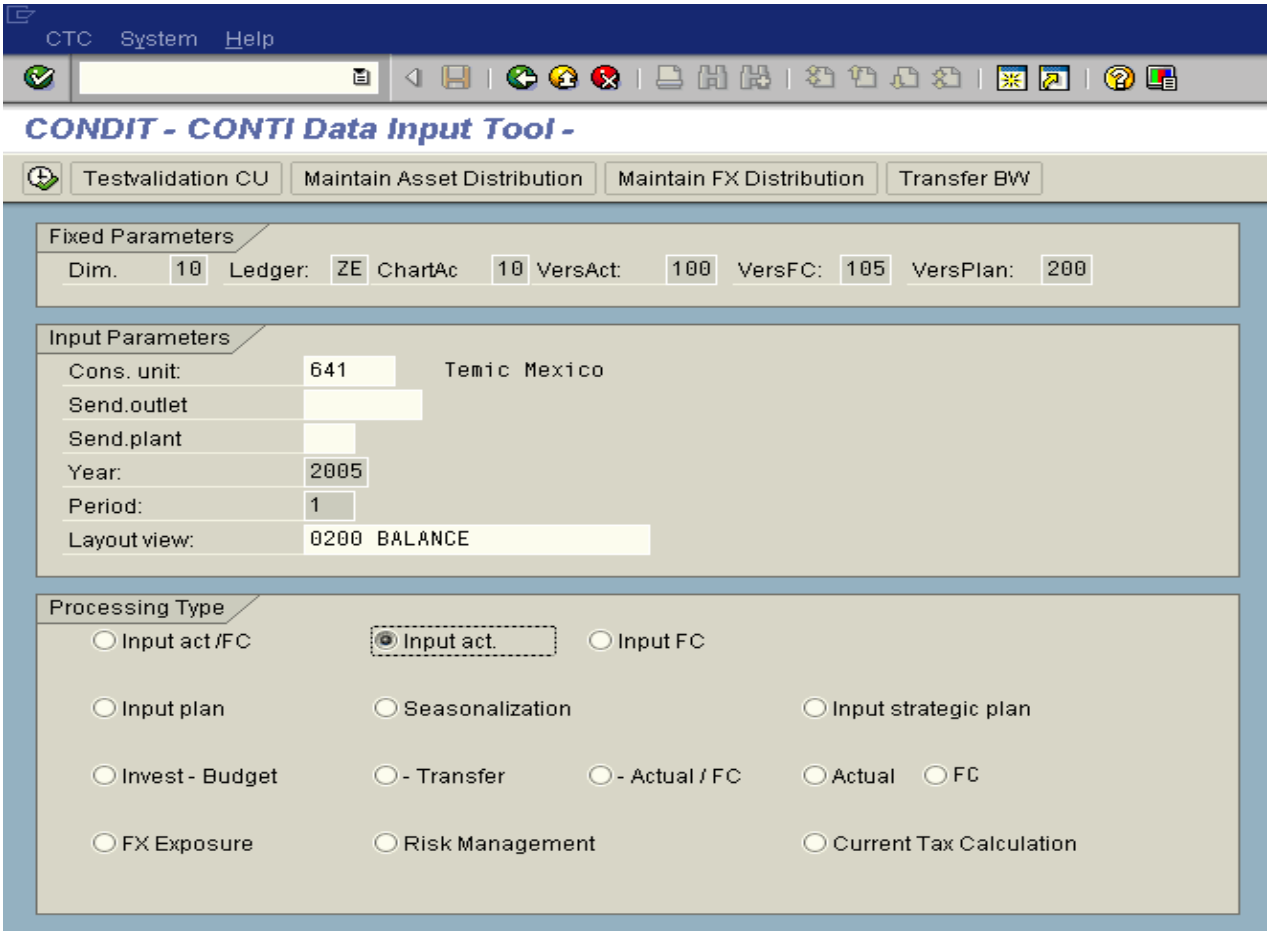
The uploaded file must be saved in a MS Excel CSV format with a semicolon as a delimiter. The final version of the file should look like on the picture below:



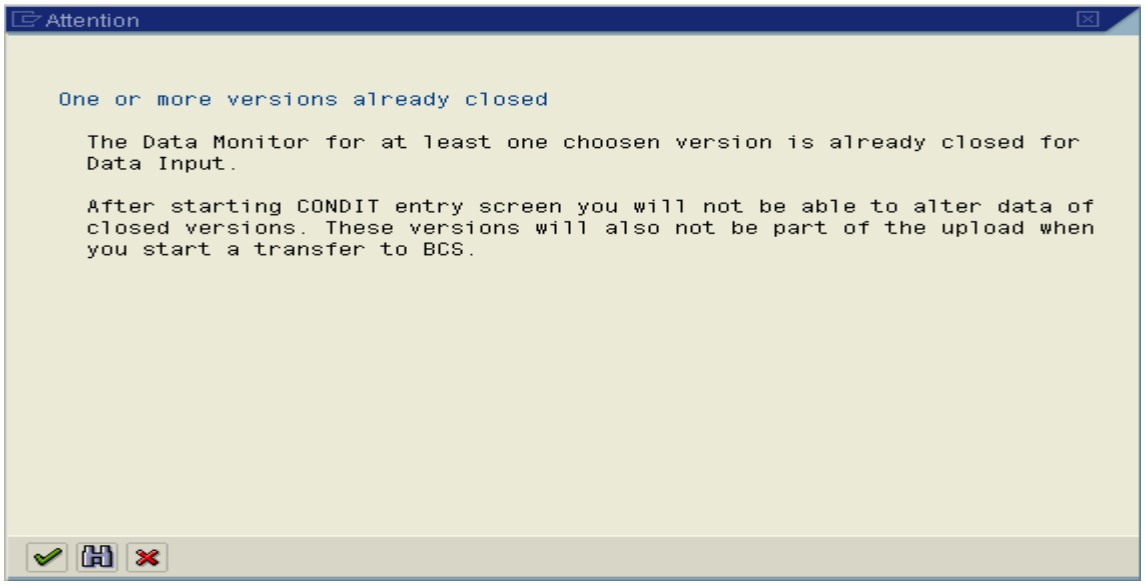
b) Upload the upload file

Use the CONDIT Import Tool to upload the data to the FIRE system.
Log in to the FIRE system and launch the CONDIT transaction as described in chapter 15.2.1.,part b).

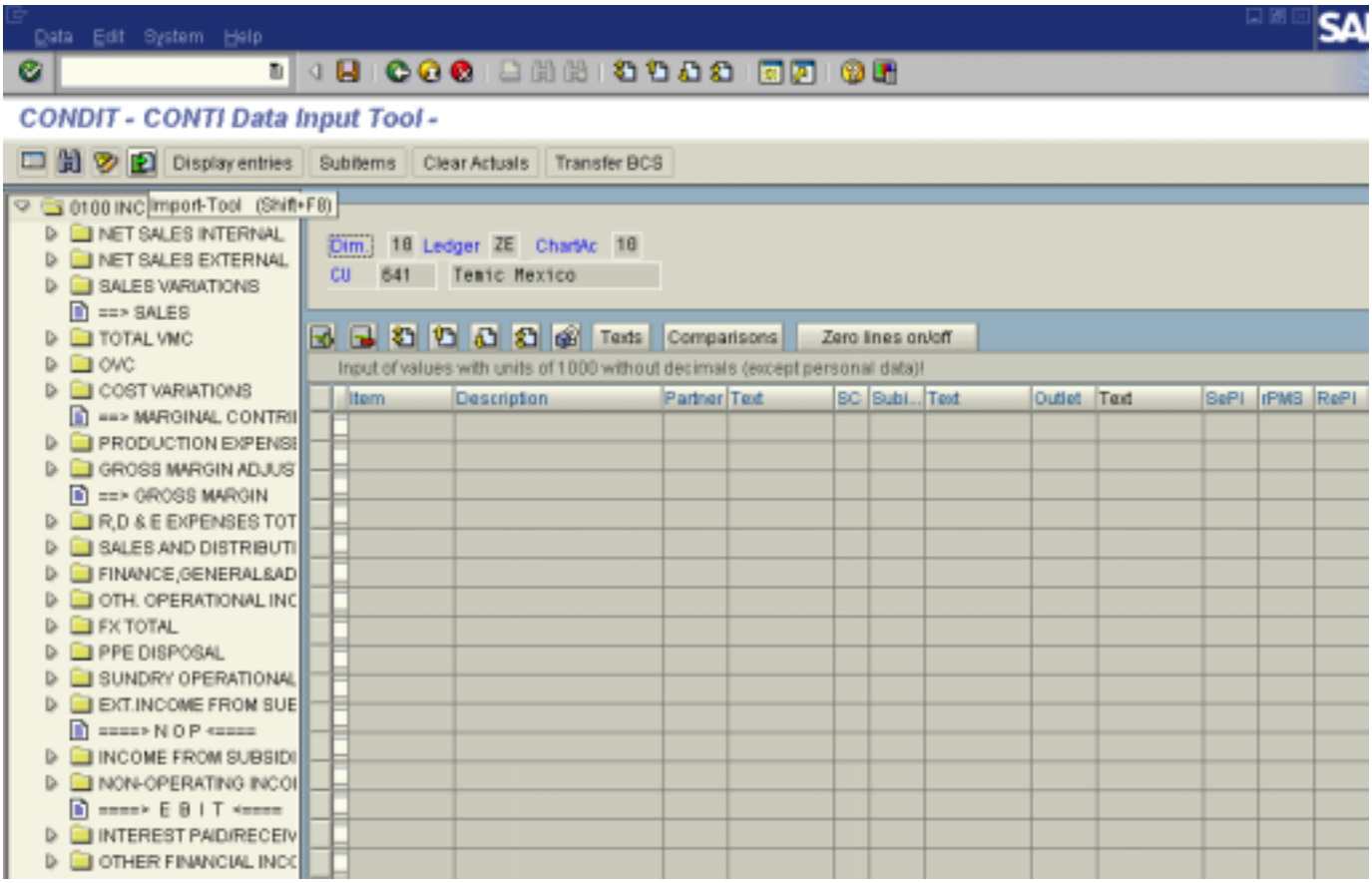
In the CONDIT transaction screen select the Layout view: “0200 Balance” as on the picture below and click on .



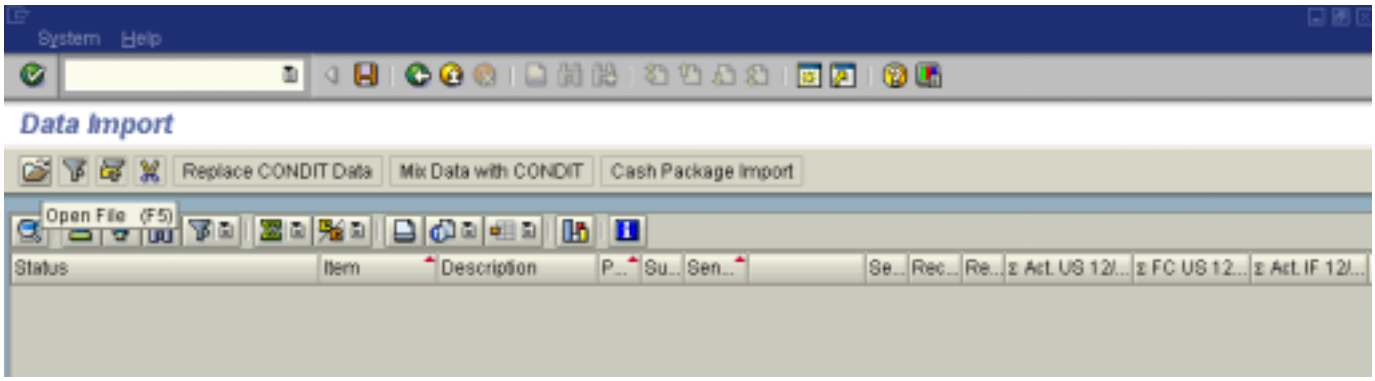
The following window shouldn´t appear. If it does you have to contact the concenr controlling headquearters to unlock the period for data entries.

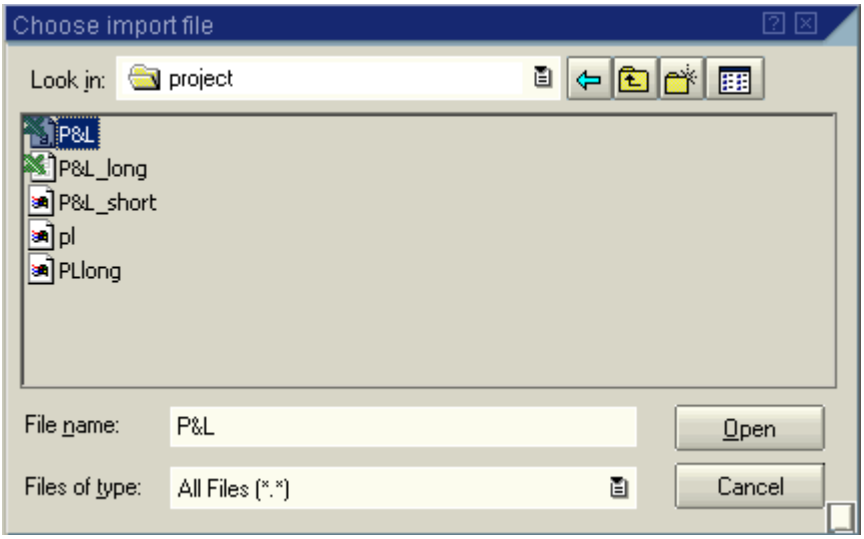


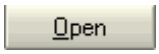
Use the Import Tool for automatic data upload. In the following screen click on the icon:



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



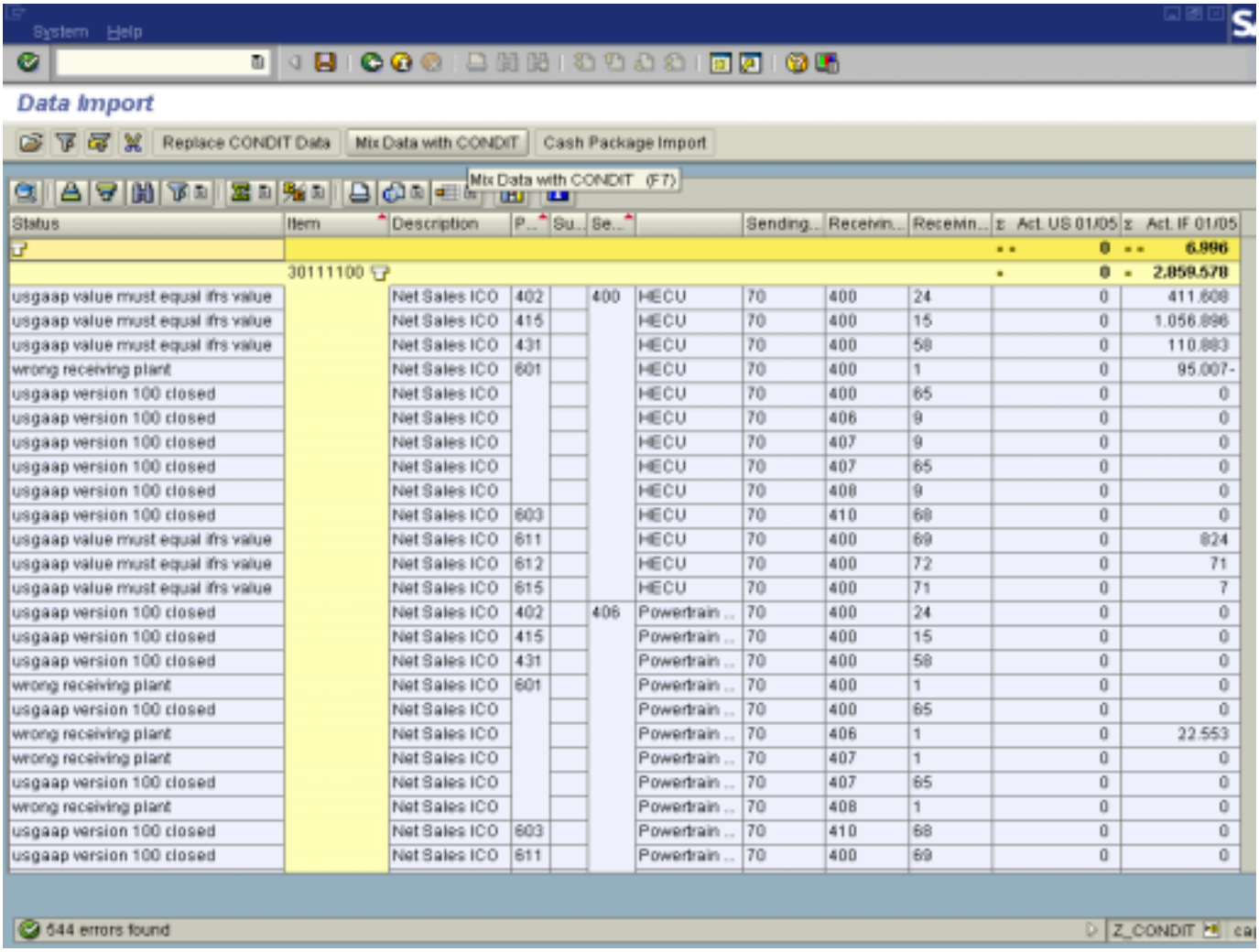


After choosing the file and clicking on 

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:

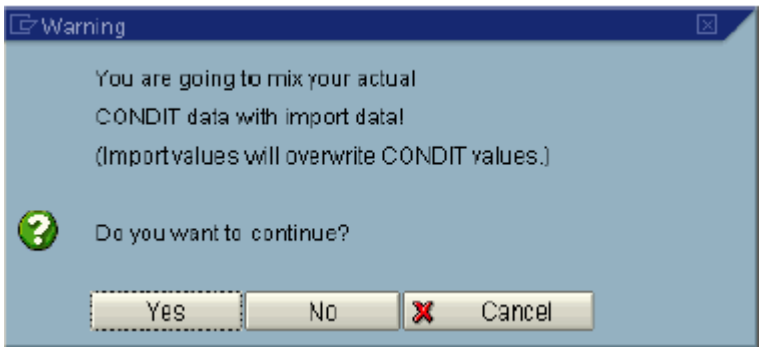


Once all the report line items get status “OK” you can click on the Mix Data with CONDIT icon to start the transfer.

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”:


Warning
You are going to mix your actual
CONDIT data with import data!
(Import values will overwrite CONDIT values.)
Do you want to continue?
Yes
No
Cancel

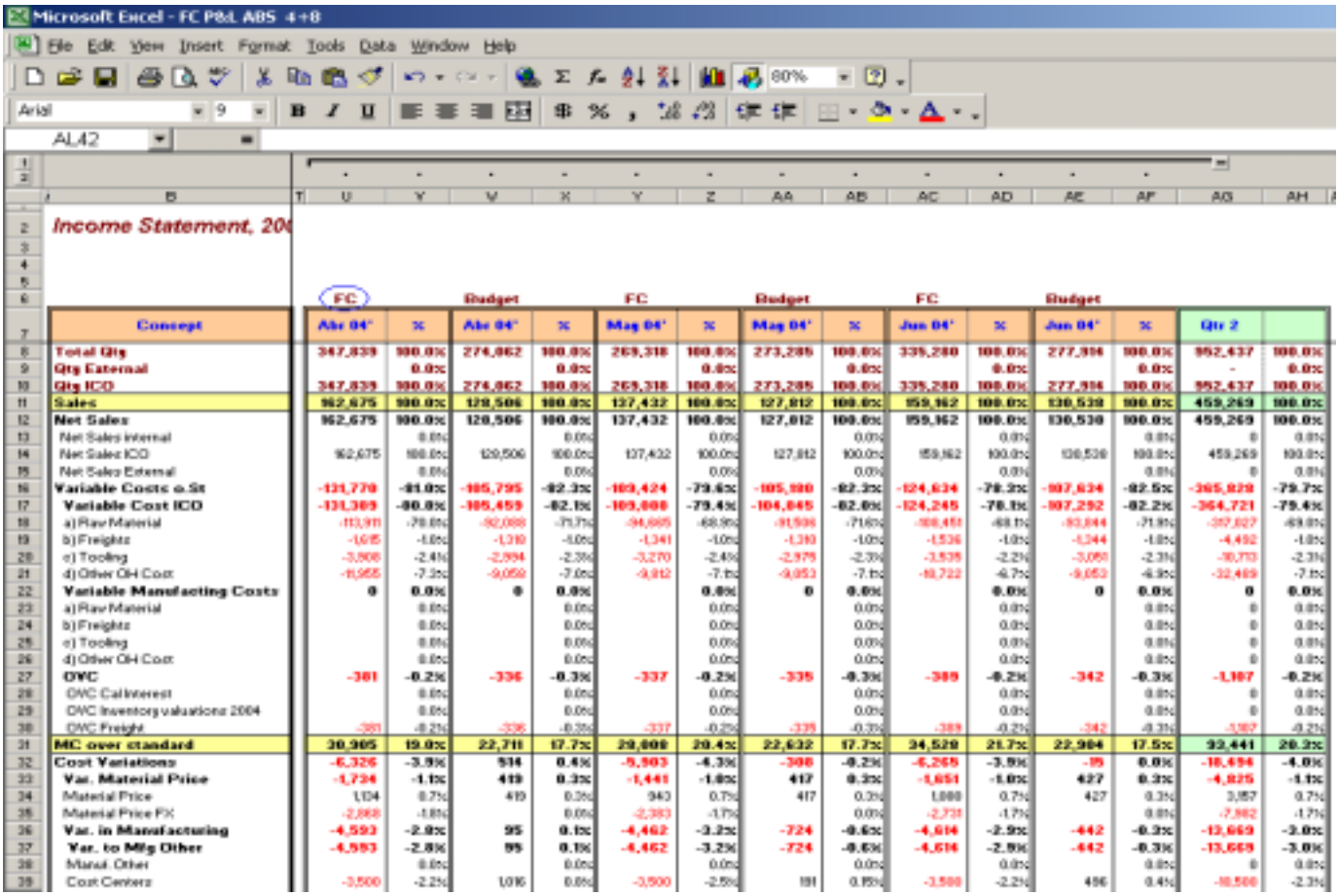
17 Subprocess – P&L Forecast

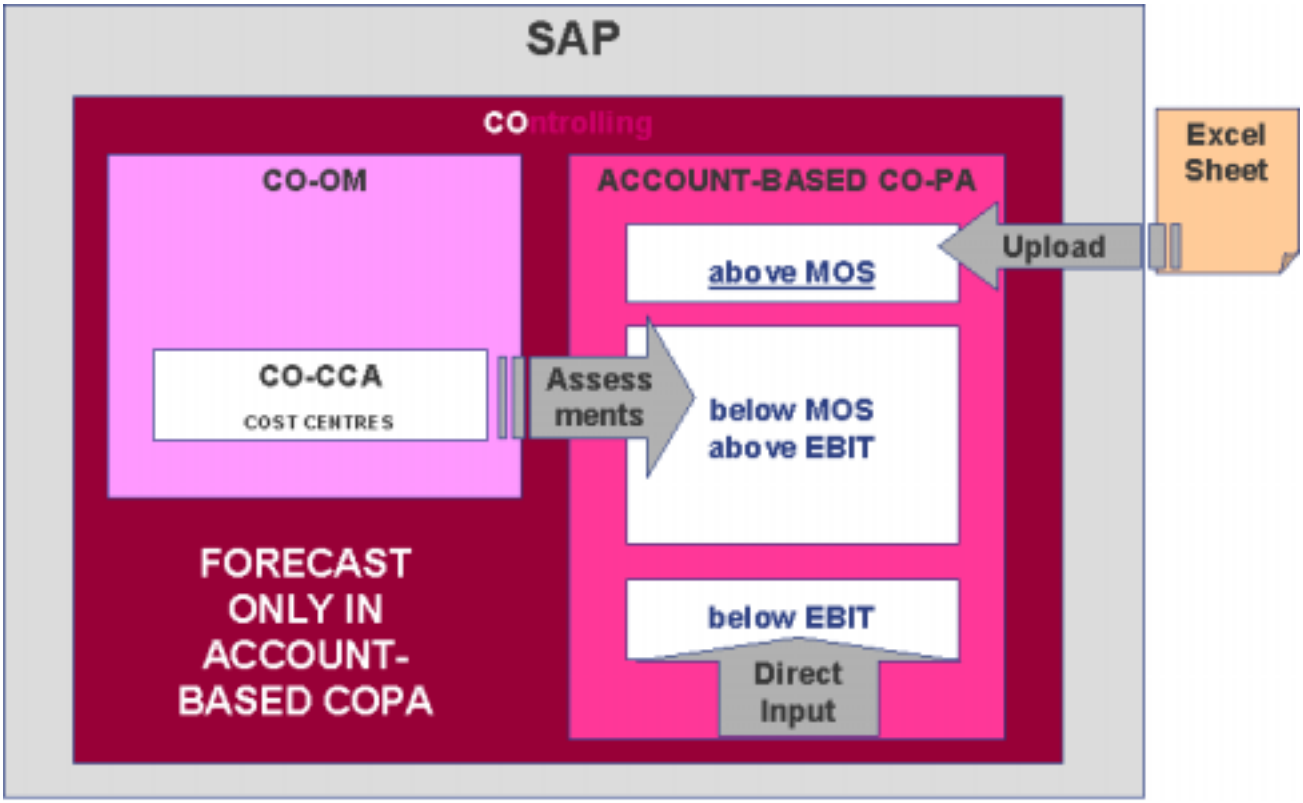
17.1 Step

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.

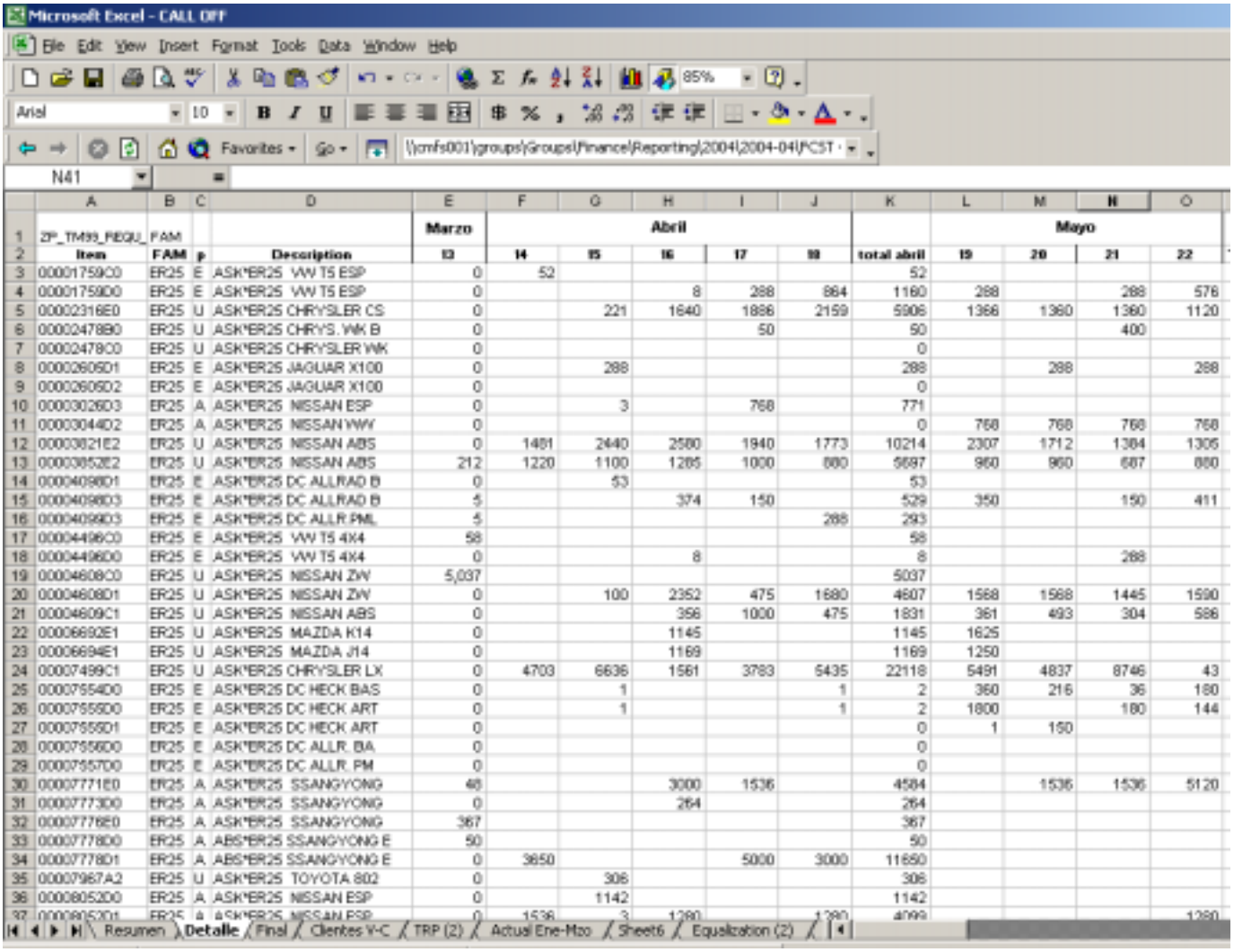


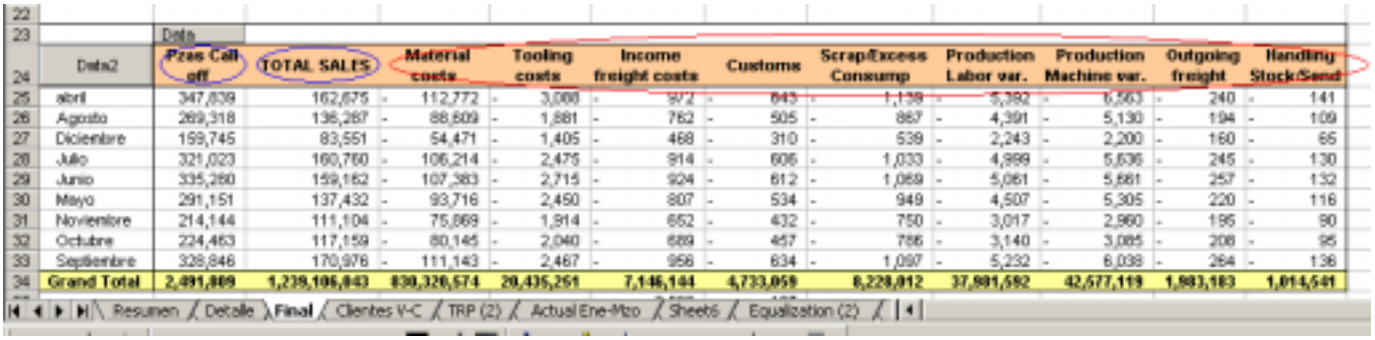


The quantity and sales figures in the above mentioned file are taken over from a sales call-off list:

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.

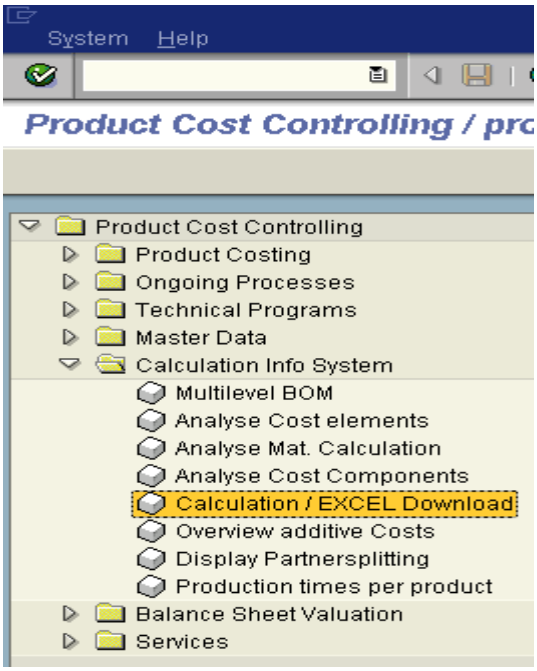




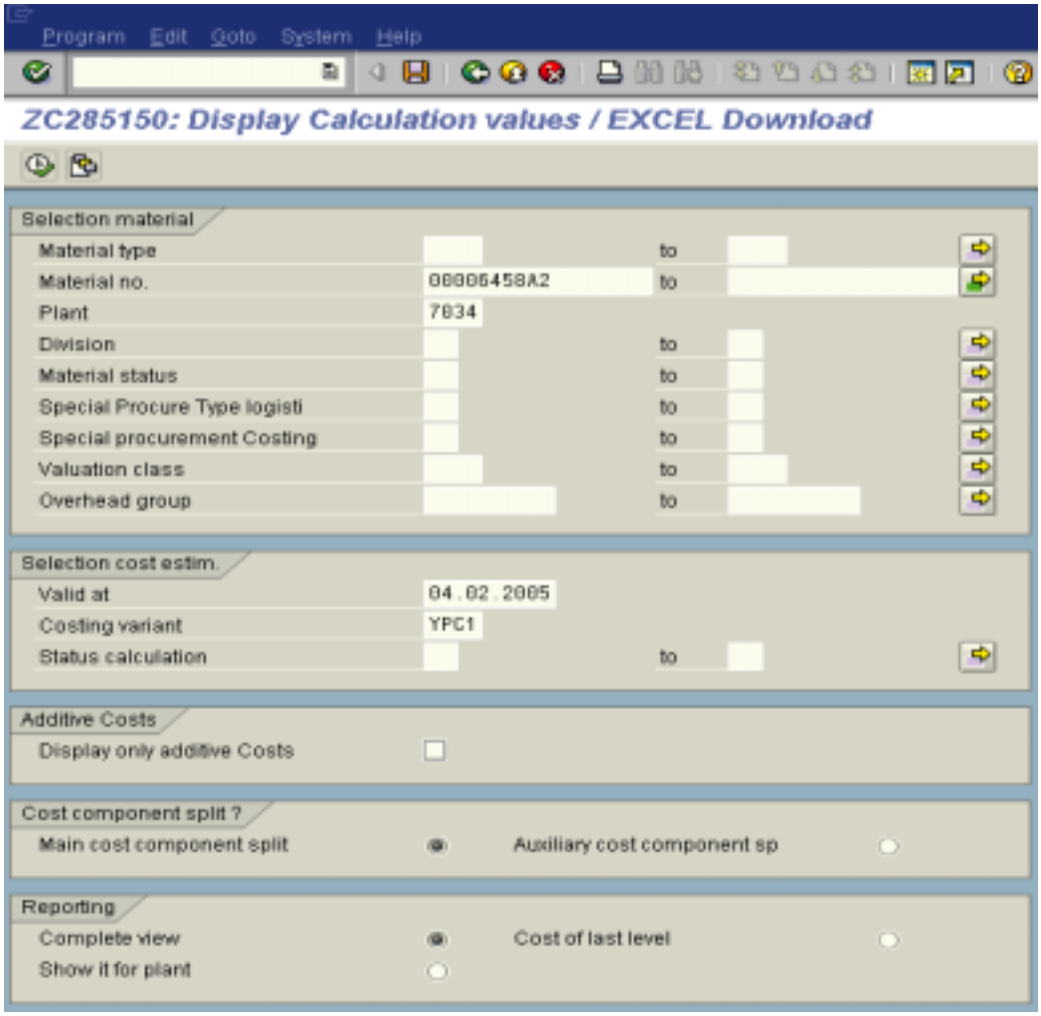
Access the transaction by:

SAP Menu Path	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
Transaction Code	ZCOPC

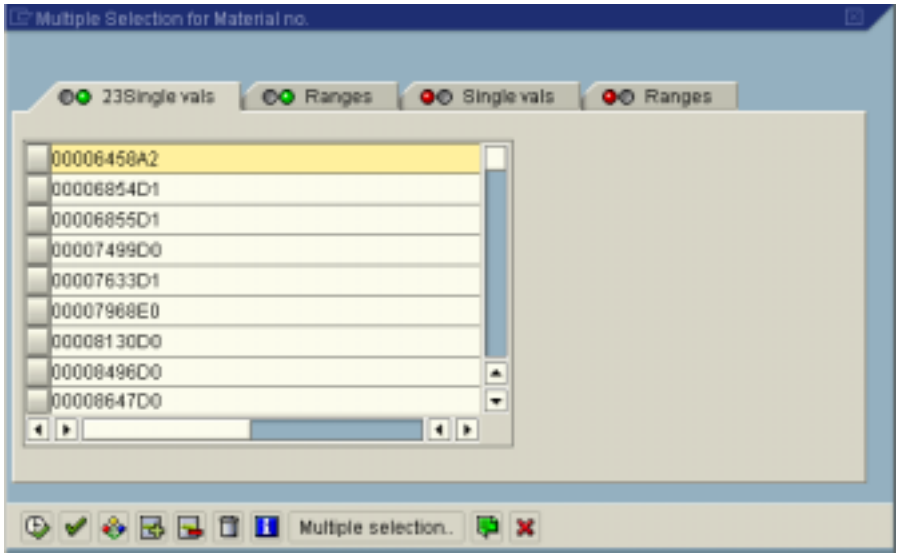
Start the application “Product Cost Controlling” by putting in the transaction code “ZCOPC” into the SAP command field. Call the transaction “Calculation/EXCEL Download” in the “Calculation Info System” folder as shown below:



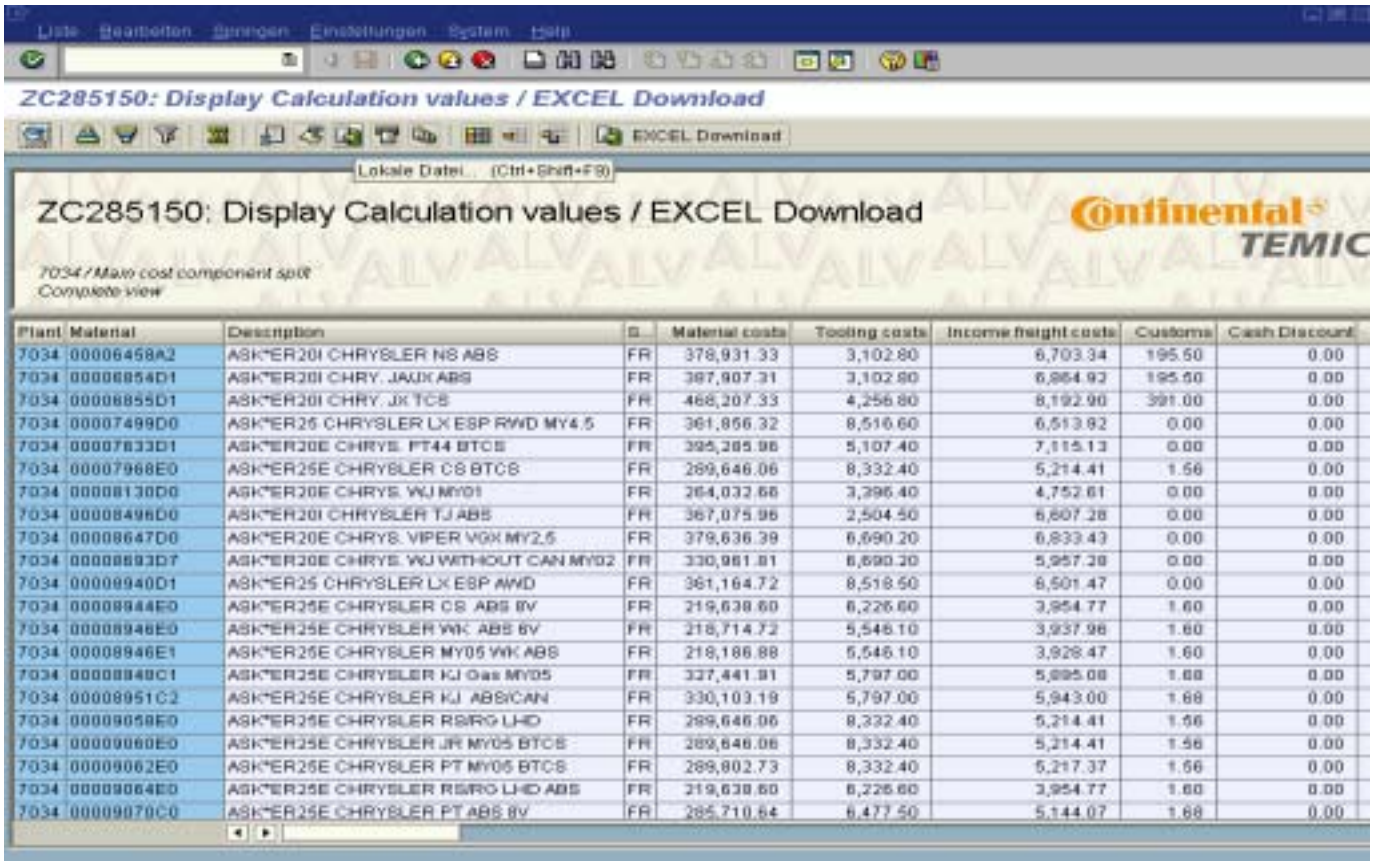
In the transaction screen enter the values as shown below and click :



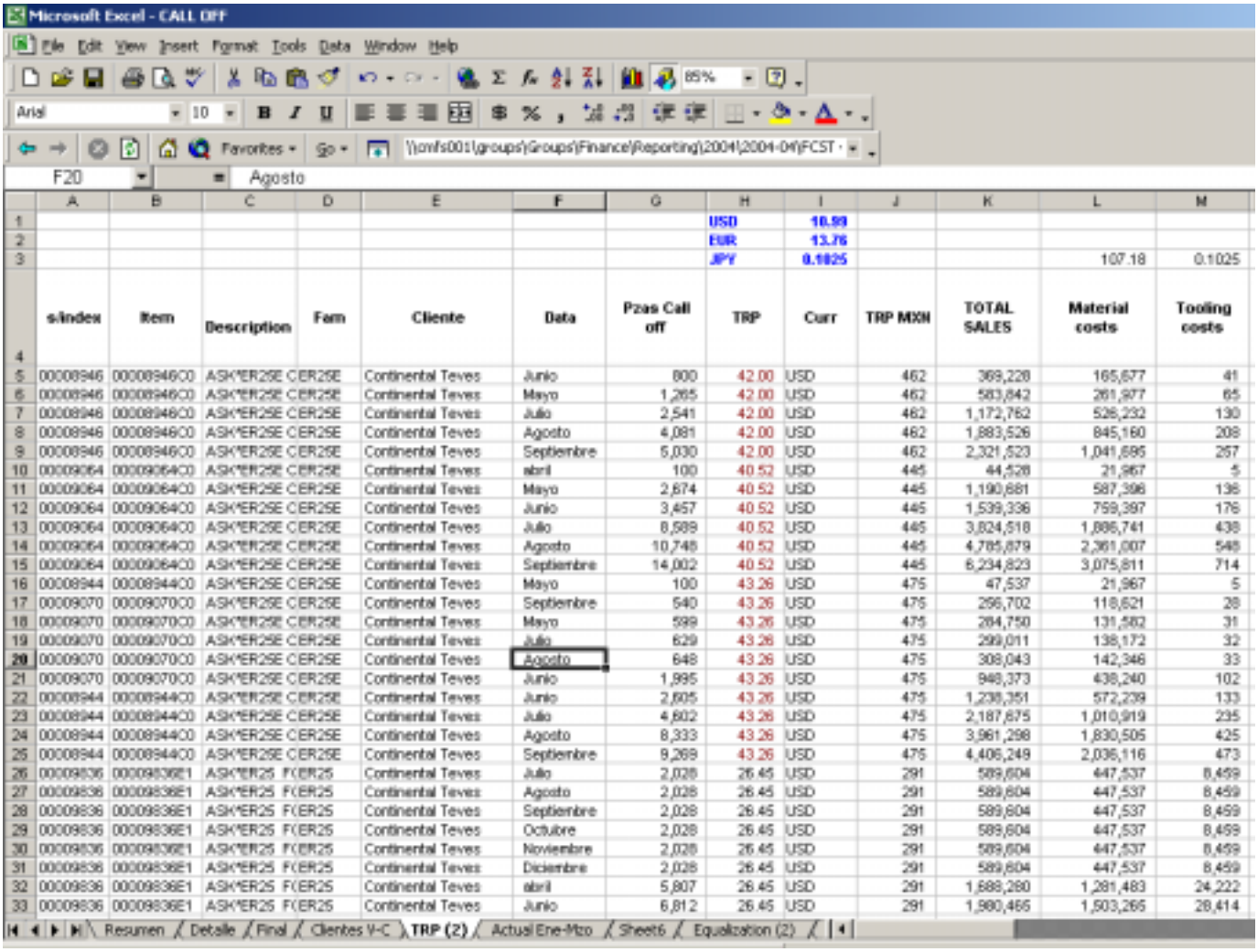
Field Name	Description	User Action and Values	Comments
Material no.	Number of the material for which a cost estimate should be generated.	Enter all material numbers from the “call off” list.	Click on the icon to enter multiple material numbers. See picture below.
Plant	Key uniquely identifying a plant.	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 valuated.	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)”:



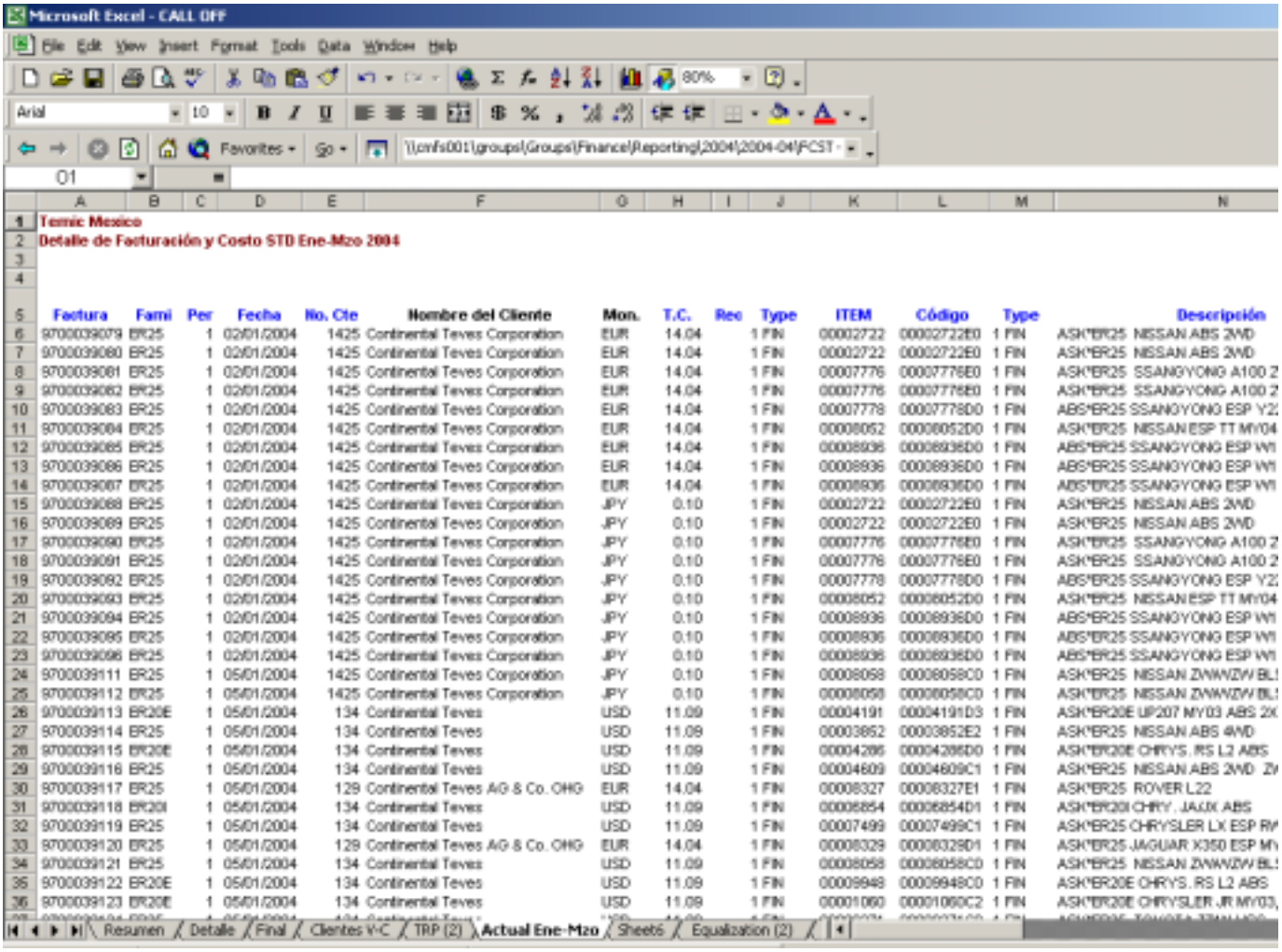
Plant	Material	Description	S...	Material costs	Tooling costs	Income freight costs	Customs	Cash Discount
7034	00006458A2	ASK*ER20I CHRYSLER NS ABS	FR	378,931.33	3,102.80	6,703.34	195.50	0.00
7034	00006854D1	ASK*ER20I CHRY. JA/JX ABS	FR	387,907.31	3,102.80	6,864.92	195.50	0.00
7034	00006855D1	ASK*ER20I 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	6,513.92	0.00	0.00
7034	00007633D1	ASK*ER20E CHRYS. PT44 BTCS	FR	395,285.98	5,107.40	7,115.13	0.00	0.00
7034	00007968E0	ASK*ER25E CHRYSLER CS BTCS	FR	289,646.06	8,332.40	5,214.41	1.56	0.00
7034	00008130D0	ASK*ER20E CHRYS. WJ MY01	FR	264,032.66	3,396.40	4,752.61	0.00	0.00
7034	00008496D0	ASK*ER20I CHRYSLER TJ ABS	FR	367,075.96	2,504.50	6,607.28	0.00	0.00
7034	00008647D0	ASK*ER20E CHRYS. VIPER VGX MY2.5	FR	379,636.39	6,690.20	6,833.43	0.00	0.00
7034	00008693D7	ASK*ER20E CHRYS. WJ WITHOUT CAN MY02	FR	330,981.81	6,690.20	5,957.28	0.00	0.00
7034	00008940D1	ASK*ER25 CHRYSLER LX ESP AWD	FR	361,164.72	8,516.50	6,501.47	0.00	0.00
7034	00008944E0	ASK*ER25E CHRYSLER CS 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	3,937.96	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 RS/RG 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 RS/RG 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



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”.

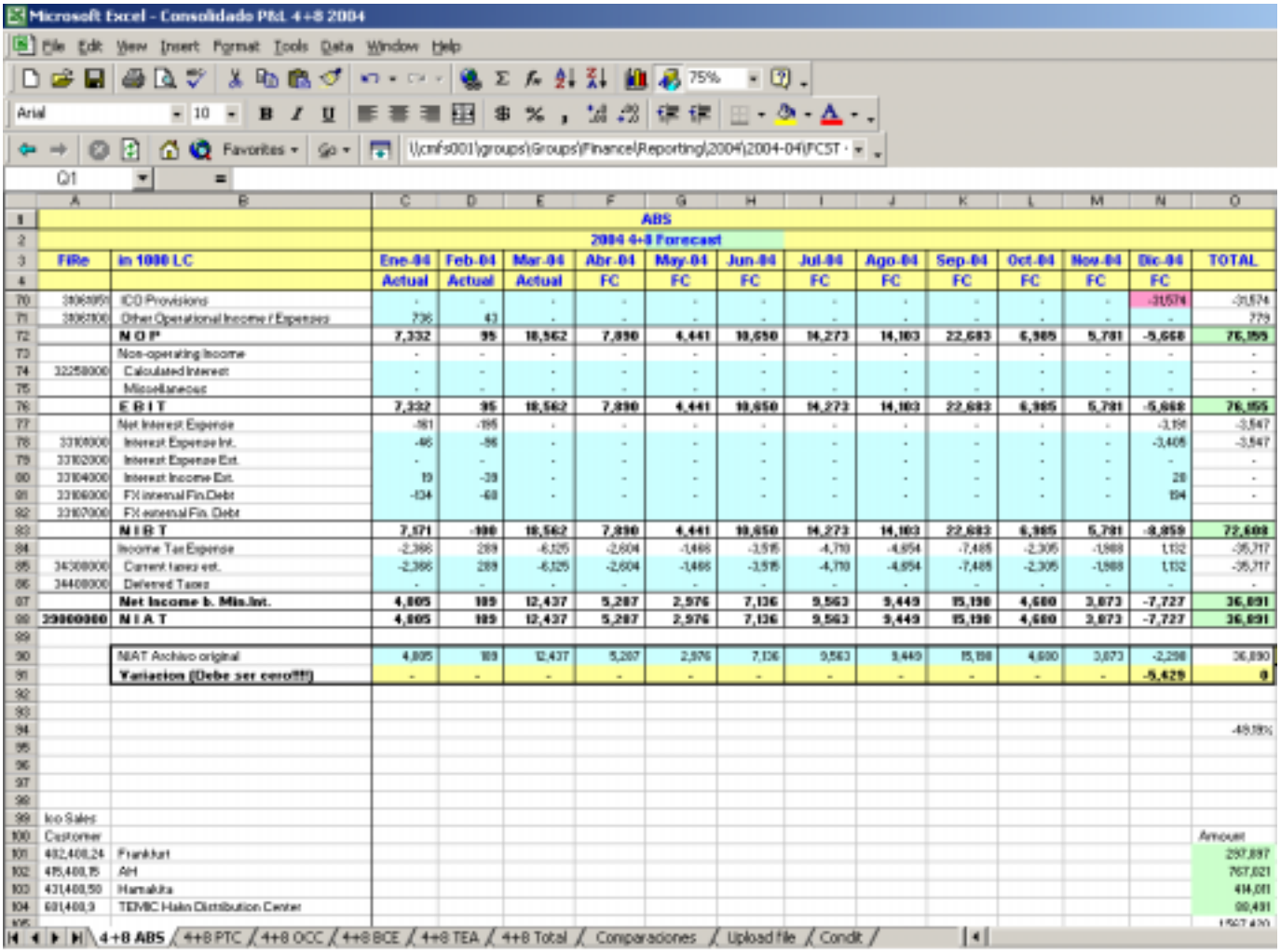

Microsoft Excel - CALL OFF
File Edit View Insert Format Tools Data Window Help
Arial 10
Favorites Go
\\cmfs001\groups\Groups\Finance\Reporting\2004\2004-04\FCST
O1
Temic Mexico
Detalle de Facturación y Costo STD Ene-Mzo 2004
Factura Fami Per Fecha No. Cte Nombre del Cliente Mon. T.C. Rec Type ITEM Código Type Descripción
9700039079 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00002722 00002722E0 1 FIN ASK*ER25 NISSAN ABS 2WD
9700039080 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00002722 00002722E0 1 FIN ASK*ER25 NISSAN ABS 2WD
9700039081 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00007776 00007776E0 1 FIN ASK*ER25 SSANGYONG A100 Z
9700039082 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00007776 00007776E0 1 FIN ASK*ER25 SSANGYONG A100 Z
9700039083 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00007778 00007778D0 1 FIN ABS*ER25 SSANGYONG ESP Y2
9700039084 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00008052 00008052D0 1 FIN ASK*ER25 NISSAN ESP TT MY04
9700039085 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039086 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039087 ER25 1 02/01/2004 1425 Continental Teves Corporation EUR 14.04 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039088 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00002722 00002722E0 1 FIN ASK*ER25 NISSAN ABS 2WD
9700039089 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00002722 00002722E0 1 FIN ASK*ER25 NISSAN ABS 2WD
9700039090 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00007776 00007776E0 1 FIN ASK*ER25 SSANGYONG A100 Z
9700039091 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00007776 00007776E0 1 FIN ASK*ER25 SSANGYONG A100 Z
9700039092 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00007778 00007778D0 1 FIN ABS*ER25 SSANGYONG ESP Y2
9700039093 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008052 00008052D0 1 FIN ASK*ER25 NISSAN ESP TT MY04
9700039094 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039095 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039096 ER25 1 02/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008936 00008936D0 1 FIN ABS*ER25 SSANGYONG ESP WI
9700039111 ER25 1 05/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008058 00008058C0 1 FIN ASK*ER25 NISSAN ZWWZW BL
9700039112 ER25 1 05/01/2004 1425 Continental Teves Corporation JPY 0.10 1 FIN 00008058 00008058C0 1 FIN ASK*ER25 NISSAN ZWWZW BL
9700039113 ER20E 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00004191 00004191D3 1 FIN ASK*ER20E UP207 MY03 ABS 2
9700039114 ER25 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00003852 00003852E2 1 FIN ASK*ER25 NISSAN ABS 4WD
9700039115 ER20E 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00004286 00004286D0 1 FIN ASK*ER20E CHRYS. RS L2 ABS
9700039116 ER25 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00004609 00004609C1 1 FIN ASK*ER25 NISSAN ABS 2WD
9700039117 ER25 1 05/01/2004 129 Continental Teves AG & Co. OHG EUR 14.04 1 FIN 00008327 00008327E1 1 FIN ASK*ER25 ROVER L22
9700039118 ER20I 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00006854 00006854D1 1 FIN ASK*ER20I CHRY. JAUX ABS
9700039119 ER25 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00007499 00007499C1 1 FIN ASK*ER25 CHRYSLER LX ESP RV
9700039120 ER25 1 05/01/2004 129 Continental Teves AG & Co. OHG EUR 14.04 1 FIN 00008329 00008329D1 1 FIN ASK*ER25 JAGUAR X350 ESP MY
9700039121 ER25 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00008058 00008058C0 1 FIN ASK*ER25 NISSAN ZWWZW BL
9700039122 ER20E 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00009948 00009948C0 1 FIN ASK*ER20E CHRYS. RS L2 ABS
9700039123 ER20E 1 05/01/2004 134 Continental Teves USD 11.09 1 FIN 00001060 00001060C2 1 FIN ASK*ER20E CHRYSLER JR MY03
Resumen Detalle Final Clientes V-C TRP (2) Actual Ene-Mzo Sheet6 Equalization (2)

17.1.2 Transaction CONDIT FIRE (Upload of P&L Forecast)

Overview

In the CONDIT transaction you will upload prepared P&L Forecast to the BCS (Business Consolidation System), a component of the FIRE (Consolidation FInance REporting) system.
Before the Forecast upload a few adjustments are necessary. See an example of these adjustments for April 2004 at
R:\Groups\Finance\Reporting\2004\2004-04\FCST 4+8\Consolidado P&L 4+8 2004.xls.

In this file an upload file is created. The data for every single business area is taken over from the files prepared in previous chapter. In this case, line items under EBIT, i.e. Interest and Taxes are entered here into the "Dic.-04" and "TOTAL" columns were added. The ICO Sales (30111100) as well as Variable Costs ICO (30320000) figures have to be entered in detail, divided according to different partner units. This split is carried out manually in the bottom of the worksheet.
A total for all business areas is calculated in the worksheet "4+8 Total".

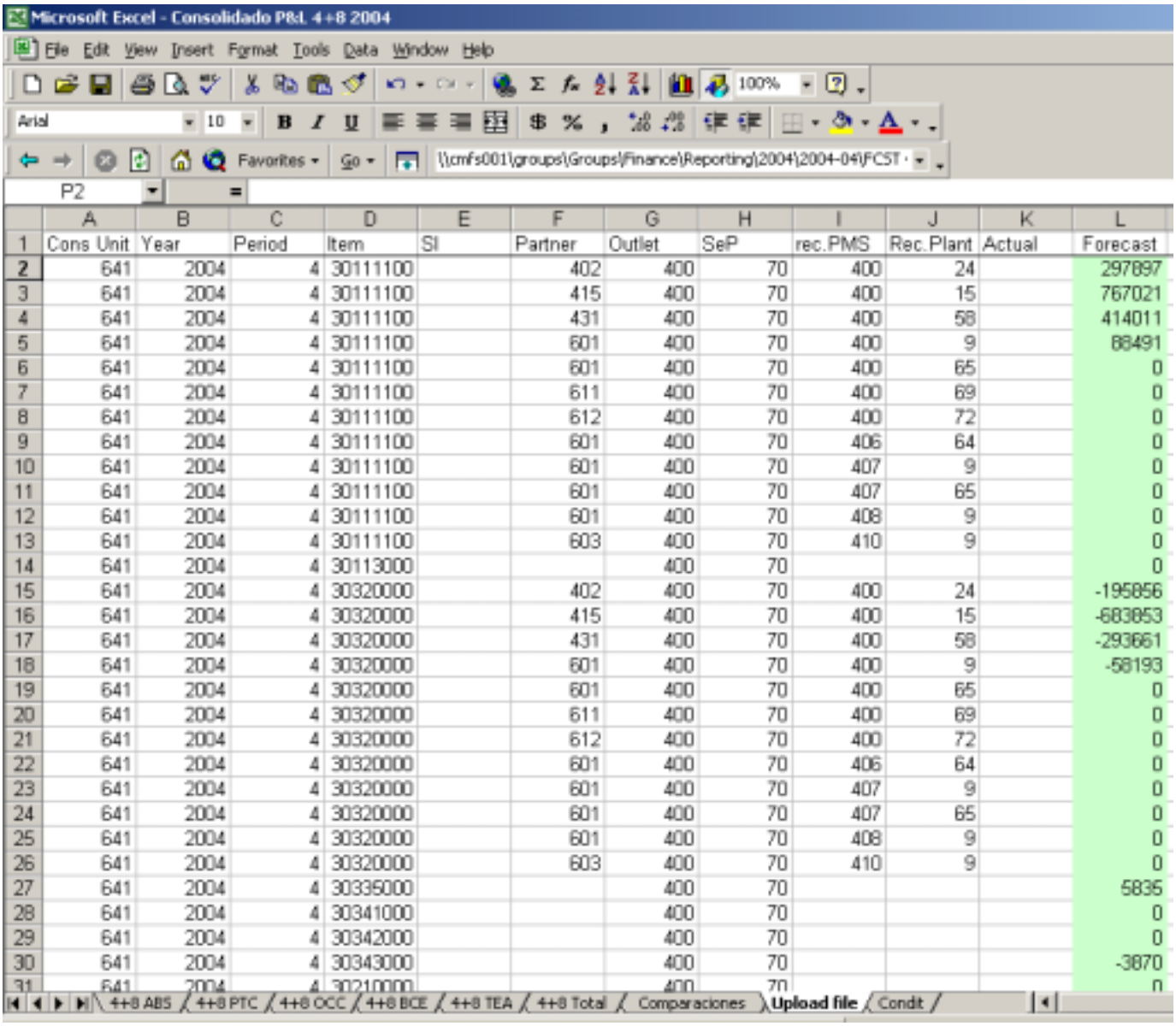


Note that the values to be entered into FIRE are the values from the "TOTAL" column for every single area.

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.

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.

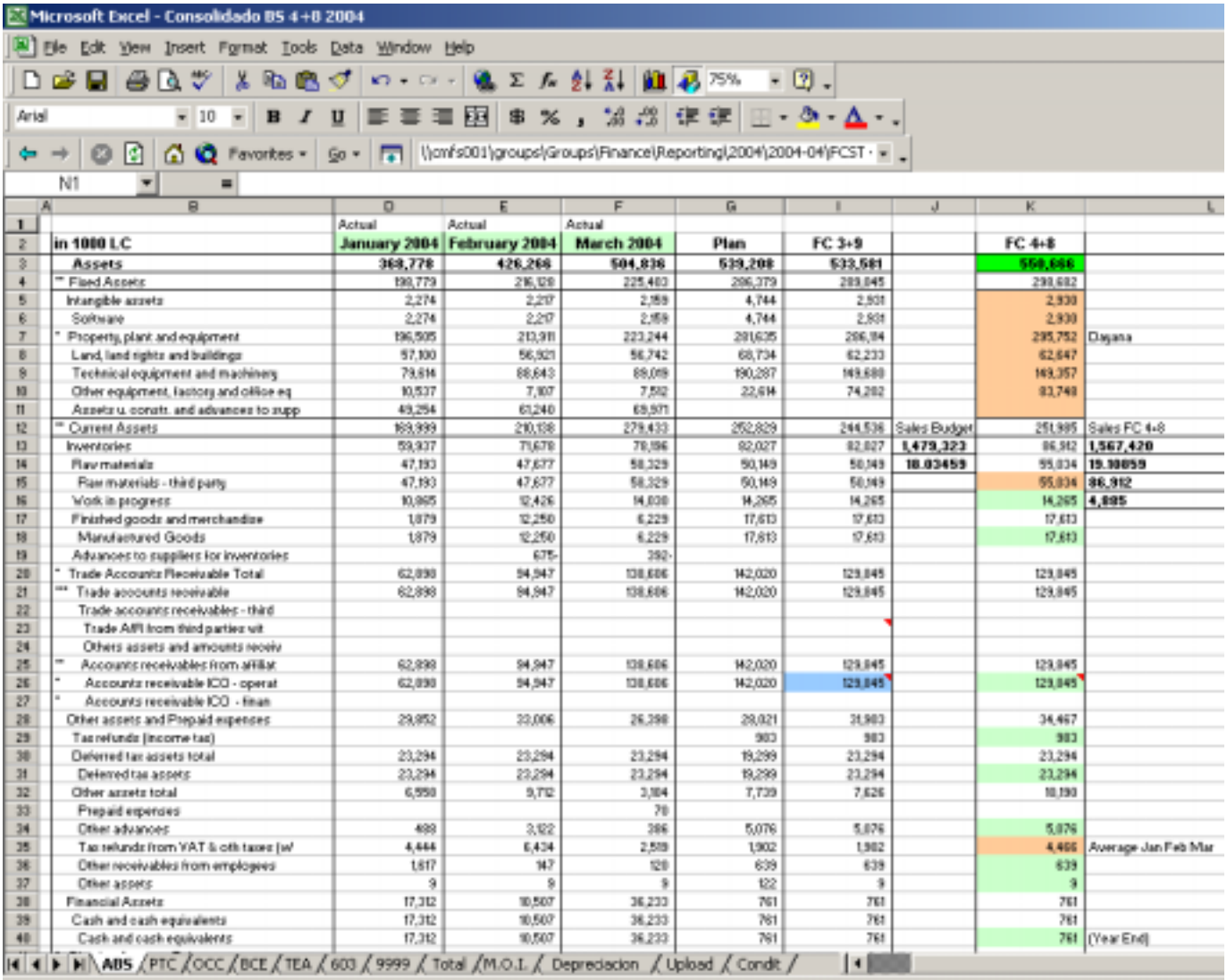
Note the following exceptions:
In the “Global Parameters” screen of the CONDIT transaction choose the Version ”600 Forecast IFRS” instead of “400 Actual IFRS”. Also in the CONDIT transaction screen select the Processing Type “Input FC” instead of “Input act.”.

18 Subprocess – BS Forecast

18.1 Step

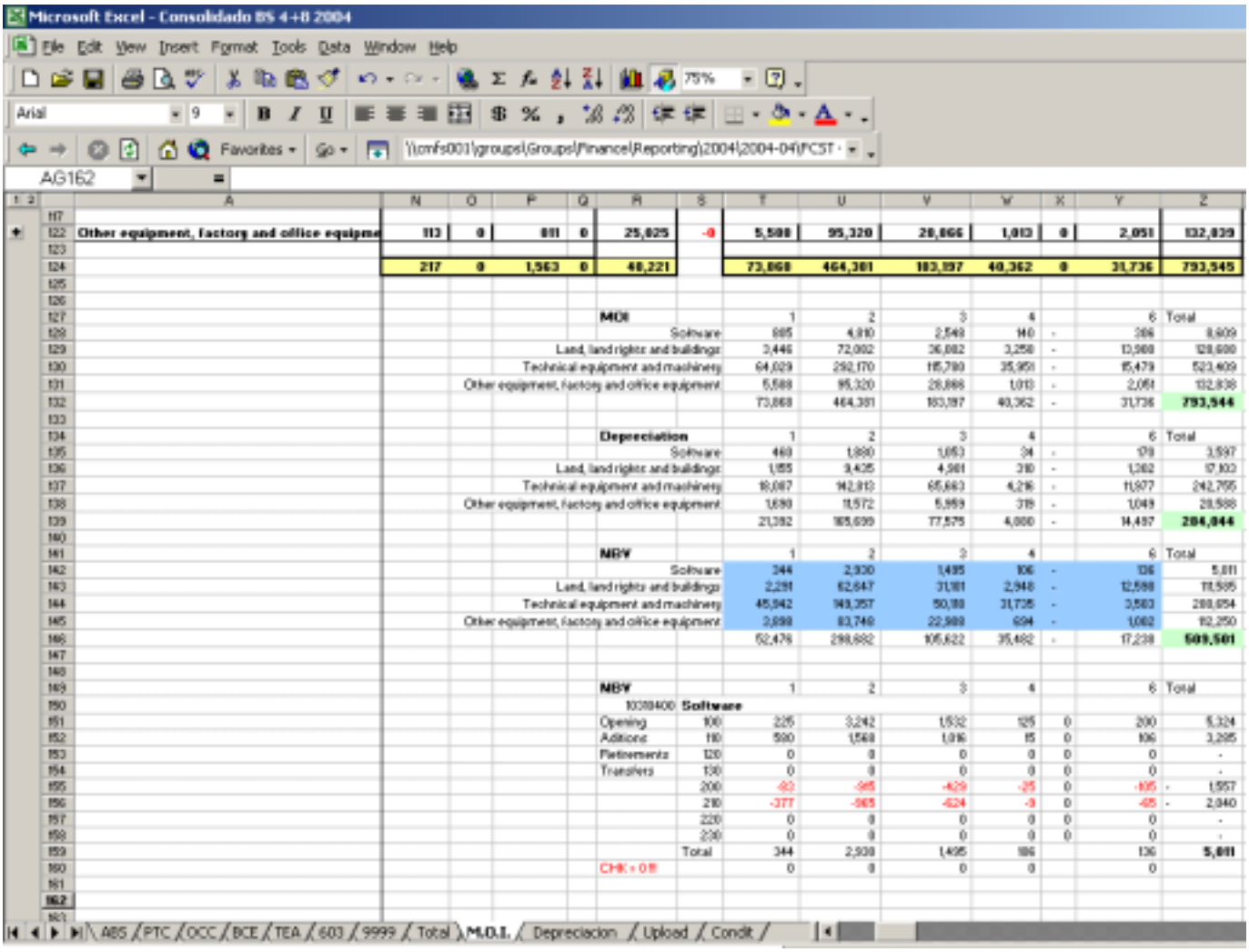
18.1.1 Transaction CONDIT FIRE (BS Forecast Upload)

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 Forcast calculation for April 2004 at
R:\Groups\Finance\Reporting\2004\2004-04\FCST 4+8\Consolidado BS 4+8 2004.xls



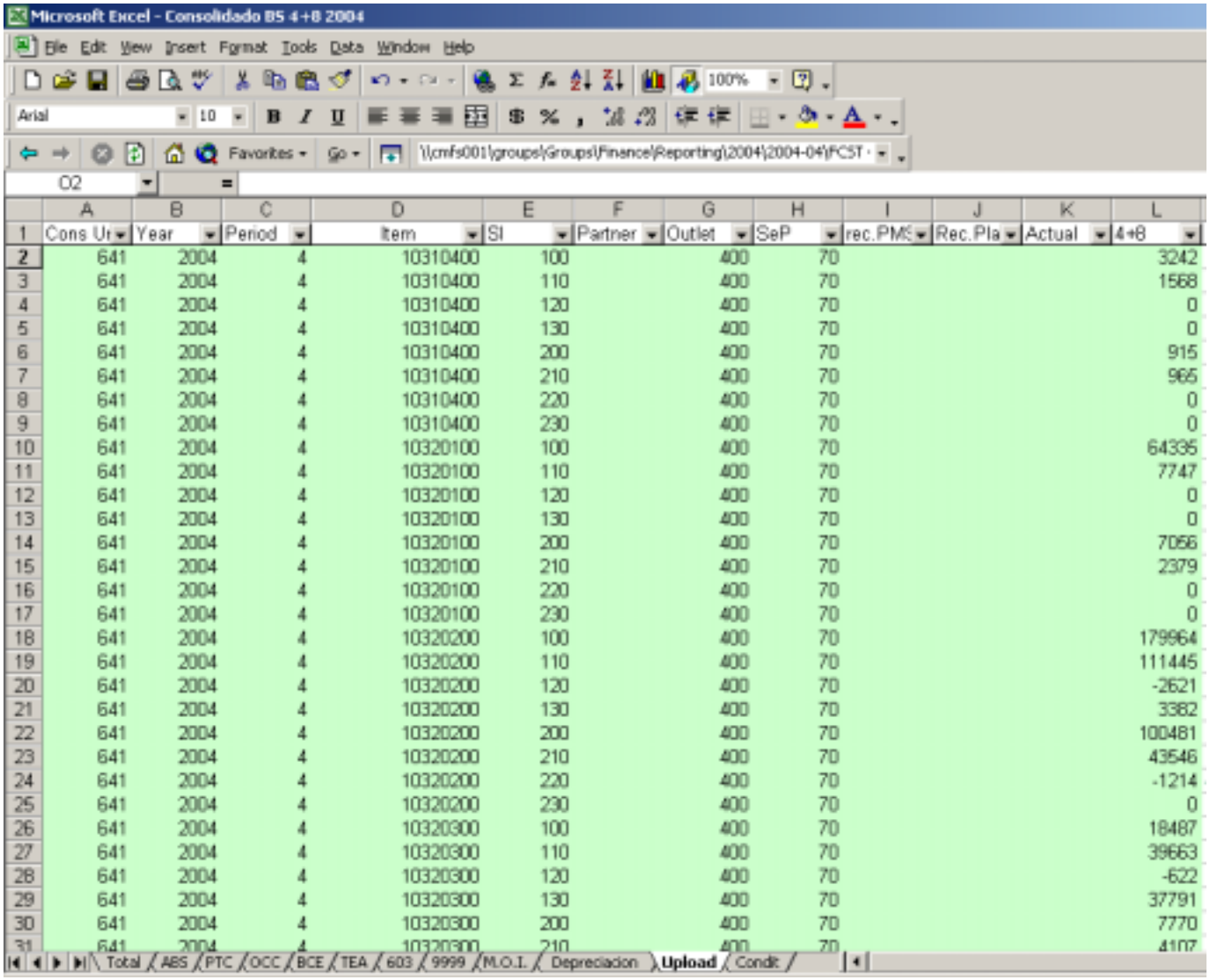
Worksheets for every single business area contain Actual data of past months, Budget value for current month (column Plan), Forecast value for previous month (column FC 3+9) and Forecast value for current month (column FC 4+8).

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.



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.

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 Ur	Year	Period	Item	SI	Partner	Outlet	SeP	rec.PMS	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				7056
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				179964
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.”.