

INDUSTRIAL VARIANCES in SAP

Actual / Plan
Debit / Credit

Variance (Actual vs. Target)		Unit	Definition	Level of declaration	Description
Technical	Yield	Variable		Difference between the actual and target consumption of components (BoM)	Cost collector (Product) Actual HLB consumption (Brutto* HLB Standard price) - (Actual FER qty netto (A+Q-Reinj-Scr.Q) * Glass Standard price)
	Efficiency / Cadence (depreciation)	Variable	HDE	Difference between the actual and target declaration of machine hours valued at budgeted depreciation rate (at Work center)	Cost collector (Product) (Actual declared HU qty*HU Budget rate) - (Actual product qty (A+Q-Reinj-Scr.Q) * HU qty in Routing * HU BU rate)
	Productivity	Variable	MLA PLA	Difference between the backflushed actual labour hours valued at real labor rate and budgeted labour rate	Production CC (LAB/LAI qty*BU rate) - (Actual product qty brutto * MLA/PLA qty in routing * BU rate)
Activity	Activity FCA / FGU	Fixed	FCA FGU	Difference between monthly budget of FCA/FGU and backflushed qty FCA/FGU valued at budget rate	XXXPFACAGU CC FCA/FGU monthly budget amount - (Actual product qty brutto * FCA/FGU qty in routing * BU rate)
	Depreciation Activity	Fixed	HDE	Difference between monthly budget of depreciation and backflushed Qty of HUs valued at depreciation budget rate	Production CC Monthly depreciation budget amount - (Actual product qty brutto * HDE qty in routing * BU rate)
Process costs	Energy, Maintenance, OVC	Variable	PEN PMA ECO	Difference between the actual costs of energy/maintenance/OVC and backflushed activity quantities valued at budget rate	Production CC Actual costs (ENE, maintenance) - (Actual product qty brutto * PEN/PMA/ECO qty in routing * BU rate)
Fixed costs	Fixed costs	Fixed		Difference between actual fixed costs posted in Accounting and the monthly FCA/FGU budget	Detail FCA / FGU CC (Plant) Actual monthly postings - monthly budget on FCAs/FGUs detail CCs
Depreciation adjustments	Depreciation adjustments	Variable		Difference between the actual legal depreciation and the technic. depreciation budget (normally no variance)	Depreciation adj. CC (44Q15X), Plant Actual Monthly postings - monthly budgeted technical depreciation
Costs of factors	Components, Labor, Energy	Variable	ENE LAB LAI	Components purchase price and standard price variance + difference between the payroll and the actual labor hours at budget rate	Factor CC (XXXAMDO/ENE, XXXACOM/AMAG) Actual amount EUR on invoice / payroll - Standard price / BUrate * plan qty on factor cc

Other variances:

- Stock revaluation (once a year due to change of standard costs)
- Inventories variances (P&L postings for SFP / FP / components)
- General warehouse scrap and inventory variances sent on CC
- Mixed circuit variances
- Production variances for pre-assembly at Work centers
- Rework variances

Variance type	Information origin	Original system	Target system
Yield variance	Glass / PVB / PET consumption	NON-SAP systém (PDC)	SAP PP, FI, CO-PC, CO-PA
	Finished / Semi-finished products goods receipt		
	Other components consumptions	SAP PP	
	BOM components consumption Except Glass/PVB/PET/FP/SFP	SAP MM	
Efficiency variance	Actual and Budget machine hours by product	NON-SAP systém (PDC)	SAP CO-PC, CO-CCA, CO-PA
Productivity variance	Actual direct labour hours declared by production line (cost center)	SAP CO-CCA	SAP CO-PC, CO-CCA, CO-PA
	Standard direct labour hours backflushed by product	SAP CO-PC	
Activity variances	Actual product quantities and machine hours	SAP CO-PC	SAP CO-PC, CO-CCA, CO-PA
	Monthly FCA/FGU budget by production line	NON-SAP system (PDC), SAP CO-CCA	
Fixed costs variances	FCA/FGU monthly budget by production line	SAP CO-CCA	SAP CO-CCA, CO-PA
	Actual fixed costs	SAP FI	
Process costs variances	Actual product quantities	NON-SAP systém (PDC)	SAP CO-CCA, CO-PA
	Energy/Maintenance/other variable costs activities transfers	SAP CO-PC, CO-CCA	
Cost of production factors variances	Components goods receipts and invoices (on purchase orders)	SAP MM	SAP CO-CCA, CO-PA
	Actual labor hours by production line	SAP CO-CCA	
	Payroll	SAP FI	
Depreciation adjustment	Depreciation monthly budget by production line	SAP CO-CCA	SAP CO-CCA, CO-PA
	Actual depreciation costs	SAP FI-AA	
Supplementary operating costs variances	Components stock inventories	SAP MM	SAP CO-CCA, CO-PA
	Components stock reevaluation	SAP MM	
	Manual stocks depreciation accruals	SAP FI	

KKP6

Cost collector	Target	Actual	Variance
Debit			
+ Mat.conso			
+ Backflush activity qty	12	15	3
Credit			
- Stock mvt V1	-12	-12	0
- Prod.variance	0	-3	

560SFA (period 7-05)

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Variance Categories: Output

Order 705708
 Material 1113940 CITX1—WS-04B-+0.XANT.LCAS.— x1—WS-04B-+0.XANT.LCAS.—
 Target cost vers. 0 Target costs for total varian get costs for total varian
 Values in EUR

Cost elements	Variance Price	Structure	Quantities	Usage	Lot sizes	Clearing	Variance Remaining	Total
* 601401 Enamel - Price purchase v		139,89-						139,89-
* 603169 Enamel-Cons				1.918,69				1.918,69
* 622400 FWDING AGENT FEES		0,12						0,12
* 624000 Other Carry and Freight		0,03						0,03
* 713350 SFP-Entry/prod						0,03-	0,01	0,02-
* 713360 SFP-Cons			188,96					188,96
* 713362 Manuf.PVB-Cons	0,01		234,90					234,91
* 99420115 Scarto di prezzo Energia		73,58-						73,58-
* 99420122 Scarto di prezzo FCA		67,36						67,36
* 99420123 Scarto di prezzo FGU		299,14						299,14
* 99420205 Scarto di produz di PVB t		176,92						176,92
* 99420400 Prototipi_scarti di consu		1,58-						1,58-
* 99420403 Prototipi_scarti di attiv		47,06-						47,06-
* 99420405 Prototipi_scarti di produ		38,91-						38,91-
* 99420408 Prototipi_scarti di energ		4,48-						4,48-
* 99420413 Prototipi_scarti di manut		1,30-						1,30-
* 99430100 MDO Dir. Fase vetro	1.275,33-	436,05	436,05	436,05-				839,28-
* 99430150 MDO Indir. Fase vetro	47,92-	1,09	1,09	1,09-				46,83-
* 99430200 Energia Fase Vetro	3.020,36		2,33					3.022,69
* 99430300 Consumabili Fase Vetro	10,11		7,82-					2,29
* 99430400 Manutenzione Fase Vetro	2.391,32		3,68					2.395,00
* 99430500 Ammortamento Fase vetro	159,34-		96,91					62,43-
** All cost elements	3.939,21	673,91	956,10	1.481,55		0,03-	0,01	7.050,75

Input

Price variance = actual - budgeted activity price

Structure variance = actual or target cost are 0

Quantities variance = Brutto quantity - Netto quantity (consumed materials in BOM and activities in Routing (level of FP); yield)

Usage variance = not price nor structure nor quantity variance (costs settled from cost objects, KKPX, <settled>)

Remaining variance = When no target costs (no prod. Declaration mvt 131, consumption decalaration olny mvt 261, direct posting, <settled>)

Output

Clearing variance = Change in Standard cost price / No standard price

Target cost version 0

Version “0” allows us to calculate the variances between the actual costs and the actual quantity of products manufactured **valuated at standard cost** (filled in the material master data with costing variant PPC1).

This variance is settled to COPA

=> CO boms and routings if not defined, par default version 1

Version “1” allows us to calculate the variances between the actual costs and the actual quantity of products manufactured **valuated at the current cost estimate** (costing variant PREM),

that is the cost estimate with the currently used BoM and routing (and not necessarily the ones that were used for standard cost calculation)

Costing variant	PPC1	Standard costs next jear
	ZREM	Repetitive manufacturing versions V2
PREM (standard SAP cost est.)	ZPRE	for ZHLB
Costing version?		1 normally 1

Pre-Budgeted costs	Plan
Budget	Budget

PPC1	V0	12
ZREM	V1	12
	V2	11
	V3	13
	V4	NO ZREM
	V5	No ZREM, NO SAP, manual bacflush posting

		FCA/FGU
Plant	448	1109706
Material code	1100301	1101780
Cost collector / Order	706888	706934
Cost object	448GT01	448GT01
Production cost center	448PGT01	448PGT01
	448PFCAGU	448PFCAGU
Period	XI.08	XI.08

 Calculated values

Important documents

All To-Be-Process documents

User guide "Industrial variances standard reports"

NON-SAP reports

RP_PDC_01	Schift report	V(A), V(Q), Reinjection
RP_PDC_05	Rework report	Scrap Q

SAP

KKP6
KSBB

MLA - DIRECT LABOUR

KSBB / Line item + Partner object
Sender cost center

AMDO		
	Actual	Target
+ FI Bookings		
- 99430102	-46 829,48	
Quantity BU rate LAB	2 677,50 17,49	H Eur/H
Cost of factor var.		
99420119	2 071,33	

Theor. Brutto = Netto + Q Status + Scrap

KSBB (CC_DEBIT)
Production cost center

448PGT01			
	Actual	Target	Variance
+ 99430102	46 829,48		
- Backflush 99430100	-46 833,46	-47 479,17	
Productivity var.			645,71
Quantity MLA (Backflush) BU rate MLA (KP27)	2 714,08 17,49	H Eur/H	
ACTUAL rate MLA Difference	17,25 -0,24	Eur/H -649,69	
Allocation Proto HDE Var proto / Deb vs Cre	16,5 -3,95	H	

Actual Quantity = Netto

Target Quantity = VS A + VS Q - Reinjection - Scrap Q

KKP6 / Hierarchy

Cost object

448TO		
	Actual	Target
99430100	109 988,61	
Quantity	786 650	ST

Cost object

448GT01		
	Actual	Target
+ 99430100	46 544,82	45 516,90
Quantity	306 939	ST

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430100	6 886,65		
Input price var. 30.11.	-94,23		
99430100	6 792,41	6 729,86	62,55
Quantity	48 008	46 915	ST
CA23 (MLA Routing)		8,20	H/1000 ST
MLA Quantity	393,666	384,70	H
Input quantity var.	156,80		Eur
Variance	62,56		Eur
Productivity var.	-456,23		
Distribution rate	0,06840		
Cost of fact var. 99420119	141,679188		

6 792,42

- CREDIT

Output price var. (clearing)		Eur
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MLA - INDIRECT LABOUR

KSBB / Line item + Partner object
Sender cost center

AMDO		
	Actual	Target
+		
-	99430103	-18041
Quantity	1031,5	H
BU Satz LAI	17,49	Eur/H
Cost of factor var.		
99420119	2 071,33	

KSBB (CC_DEBIT)
Production cost center

448PGT01			
	Actual	Target	Variance
+	99430103	18 040,94	
-	Backflush 99430150	-18 046,29	-21 956,93
Productivity var.			3 910,64
Quantity			
PLA (Backflush)	314 700	ST	
BU rate PLA (KP27)	0,069771	Eur/ST	
ACTUAL rate MLA	0,05733	Eur/ST	
Difference	-0,01244		
Allocation Proto PLA	440	ST	
Var proto	-5,48		

KKP6 / Hierarchy
Cost object

448TO		
	Actual	Target
99430150	29 551,93	
Quantity	786 650	ST

Cost object

448GT01		
	Actual	Target
+	99430150	18 015,59
Quantity	306 939	ST

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430150	3 349,57		
Input price var. 30.11.	-597,39		
99430150	2 752,17	3 273,31	-521,13
Quantity	48 008	46 915	ST
CA23 (PLA Routing)		1 000,00	EUR/1000 ST
PLA quantity	48 008	46 915	ST
Input quantity var.	76,26		Eur
Variance	-521,13		Eur

2 752,17

+ CREDIT		
Output price var. (clearing)		Eur

PEN - PROCESS ENERGY

KSBB / Line item + Partner object
Sender cost center

AENE		
	Actual	Target
+	65 688,08	
-	99430202 -71 161,62	
Quantity	1 186 027	KwH
BU Satz ENE	0,06	Eur/KwH
Cost of factor var.		
99420115	-5 473,54	

KSBB (CC_DEBIT)
Production cost center

448PGT01			
	Actual	Target	Variance
+	99430202 65 332,02		
-	99430200 -65 332,86	-65 929,65	
Process costs var.			596,79
Quantity			
PEN (Backflush)	314 700	ST	
BU rate PEN (KP27)	0,20950	Eur/ST	
ACTUAL rate PEN	0,20760	Eur/ST	
Difference	-0,00190		
Allocation Proto PEN	440	ST	
Var. proto	-0,84		

KKP6 / Hierarchy
Cost object

448TO			
	Actual	Target	
99430200	69 946,41		
Quantity	786 650	ST	

Cost object

448GT01			
	Actual	Target	
+	99430200 65 240,68	64 303,73	
Quantity	306 939	ST	

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430200	10 057,68		
Input price var. 30.11.	-91,17		
99430200	9 966,51	9 828,69	137,81
Quantity	48 008	46 915	ST
CA23 (PEN Routing)		1 000,00	ST/1000 ST
PEN quantität	48 008	46 915,00	ST
Input quantity var.	228,98		Eur
Variance	137,81		Eur

9 966,51

Distribution rate	-0,007		
ENE cost of factor var.			
99420115	-326,44		

+ CREDIT			
Output price var. (clearing)			Eur

ECO - OTHER VARIABLE COSTS

Sender cost center

xxxAMAG		
	Actual	Target
+		
-		
Cycle	4,00	

KSBB (CC_DEBIT)

Production cost center

448PGT01			
	Actual	Target	Variance
+			
606330			
603600			
603621			
606140			
606300			
606312			
606320			
606400	16 332,37	Plan qty * Busatz	
606800			
99420165	-1,83		
Total	16 330,54		
-			
Backflush 99430300	-16 418,42	-23 405,78	6 987,36
Process costs var.			
Quantity			
ECO (Backflush)	23 405,78		Eur
BU rate ECO (KP27)	1,00		Eur/ST
ACTUAL rate ECO	0,69771		Eur/ST
Difference	-0,30229		
Allocation Proto ECO	290,72		Eur
Var proto	-87,88		
ECO Total 448PROD	51 160,79		Eur
Distribution rate	0,45749		

16330,54

KKP6 / Hierarchy

Cost object

448TO		
	Actual	Target
99430300	19 113,49	
Quantity	786 650	ST

Cost object

448GT01		
	Actual	Target
+		
99430300	16 127,70	22 308,33
Quantity	306 939	ST

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430300	3 489,22		
Input price var. 30.11.	-1 054,86		
99430300	2 434,36	3 409,78	-975
Quantity	48 008	46 915	ST
CA23 (ECO Routing)		72,68	€/1000 ST
ECO quantity	3 489,62	3 409,78	Eur
Input quantity var.	79,84		Eur
Variance	-975,02		Eur

R31

2 434,76

Brutto / Netto difference

+ CREDIT			
Output price var. (clearing)			Eur

Total = pcs * stpk in CK86

PMA - MAINTENANCE

Internal order

Orders		
	Actual	Target
+		
- Settlement	0	

**KSBB (CC_DEBIT)
Production cost center**

448PGT01			
	Actual	Target	Variance
+			
931500			
931501			
931504			
931506	25 917,43		
Total	25 917,43		
-			
Backflush 99430400	-25 938,25	-40 793,93	
Process costs var.			14 855,68
Quantity			
PMA (Backflush)	314 700	ST	
BU rate PMA (KP27)	0,12963	Eur/ST	
ACTUAL rate PMA	0,08236	Eur/ST	
Difference	-0,04727		
Allocation Proto PMA	440	ST	
Var proto	-20,80		

KKP6 / Hierarchy

Cost object

448TO		
	Actual	Target
99430400	67 130,28	
Quantity	786 650	ST

Cost object

448GT01		
	Actual	Target
+		
99430400	9 084,72	38 781,71
Quantity	306 939	ST

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430400	6 223,18		
Input price var. 30.11.	-2 269,43		
99430400	3 953,75	6 081,50	-2 127,75
Quantity	48 008	46 915	ST
CA23 (PMA Routing)		1 000,00	ST/1000 ST
PMA quantity	48 008	46 915,00	ST
Input quantity var.	141,68		Eur
Variance	-2 127,75		Eur
	-2 100,84		

3 953,75

+ CREDIT		
Output price var. (clearing)		Eur

HDE - DEPRECIATION

KSBB / Line item + Partnerobject
Sender cost center

440Q15X		
	Actual	Target
+		
-	99420300	53 167,00

KSBB (CC_DEBIT)
Production cost center

448PGT01			
	Actual	Target	Variance
+	99420300 (Zyklus)	53 167,00	
-	Backflush 99430500	-53 154,60	-51 777,80
	Depretiation activity var.		-1 376,80
	Quantity		
	HDE (Backflush)	509,50 HU	
	BU rate HDE (KP27)	101,6247 Eur/HU	
	ACTUAL rate HDE	104,3513 Eur/ST	
	Difference	2,7266	
	Allocation Proto HDE	4,5	
	Var. proto	12,27	

KKP6 / Hierarchy
Cost object

448TO		
	Actual	Target
99430500	98 553,02	
Quantity	786 650	ST

Cost object

448GT01		
	Actual	Target
+	99430500	52 697,28
		48 735,85
Quantity	306 939	ST

Cost collector

706888/1100301			
	Actual	Target	Var
+ DEBIT			
99430500	7 075,62		
Input price var. 30.11.	189,84		
99430500	7 265,46	6 951,34	314,12
Quantity	48 008	46 915	ST
CA23 (HDE Routing)		1,458	H/1000 ST
HDE quantity	69,63	68,40	HU
Input quantity var./Cadency	124,28		Eur
Variance	314,12		Eur

7 265,46

+ CREDIT		
Output price var. (clearing)		Eur

FCA (FER1 only)

KSBB / Line item + Partnerobject
Fixed cost center

XXXFCA		
	Actual	Target
+	102 107,51	
-	99420310 -115 962,06	
Fixed costs var. FCA		
	99420123 13 854,55	

KSBB (CC_DEBIT)
Production' cost center

448PFCAGU			
	Actual	Target	Variance
+	99420310 (Zyklus) 115 962,06		
-	Backflush 99430600 -115 962,06	-93 660,96	
Activity FCA var.			-22 301,10
Quantity	FCA (Backflush) 93 660,96	EVA	
	BU rate FCA (KP27) 1,00	Eur/Eva	
ACTUAL rate FCA	-1,2381		
Differenz	-2,2381		

Deckung FCA FGU

KKP6 / Hierarchy

Cost object

448TO		
	Actual	Target
99430600	115 961,62	
Quantity	759 009	ST

Cost object

448GT01		
	Actual	Target
+	99430600 44 128,23	33 617,79
Quantity	299 177	ST

Cost collector

706934 (1109706)			
	Actual	Target	Var
+ DEBIT			
99430600	2 461,09		
Input price var. 30.11.	-5 508,29		
99430600	-3 047,20	2 305,44	-5 352,64
Quantity	8 222	7 702	ST
CA23 (FCA Routing)		299,33	EVA/1000 ST
EVA quantity	2 461,14	2 305,44	EVA
Input quantity var.	155,70		Eur
Variance	-5 352,59		Eur

-3 047,15

Distribution rate	0,01825		
Fixed cost var FCA			
99420122	140,59		

+ CREDIT		
Output price var. (clearing)		Eur

FGU (FER1 only)

KSBB / Line item + Partnerobject
Fixed cost center

XXXFGU		
	Actual	Target
+	93 970,00	
-	99420311 -87 320,20	
Fixed costs var. FGU		
	99420123 -6 649,80	

KSBB (CC_DEBIT)
Production' cost center

448PFCAGU			
	Actual	Target	Variance
+	99420311 (Zyklus) 87 320,20		
-	Backflush 99430700 -87 320,20	-71 570,76	
Activity FGU var.			
			-15 749,44
Quantity			
FGU (Backflush)	71 570,76	EVA	
BU rate FCA (KP27)		1	Eur/Eva
ACTUAL rate FGU	1,2200541		
Difference	0,2200541		

KKP6 / Hierarchy
Cost object

448TO		Actual	Target
	99430700	87 319,89	
Quantity		759 009	ST

Cost object

448GT01		
	Actual	Target
+	99430700 33 319,47	25 758,96
Quantity	299 177	ST

Cost collector

706934 (1109706)			
	Actual	Target	Var
+ DEBIT			
99430700	1 885,80		
Input price var. 30.11.	414,98		
99430700	2 300,78	1 766,53	534,25
Quantity	8 222	7 702	ST
CA23 (FGU Routing)		229,36	EVA/1000 ST
EVA quantity	1 885,81	1 766,53	EVA
Input quantity var.	119,28		Eur
Variance	534,26		Eur

2 300,79

Distribution rate	-0,00876		
Fixed costs var. FGU			
99420123	-67,48		

+ CREDIT		
Output price var. (clearing)		Eur

YIELD- Input quantity variance

	Example 1	Example 2	Example 3	Example 4
FER1	1078017	1109706	1100301	
Cost collector (Order)	706838	706934	706888	710416
STPK FER1 (CK13, hierarchie/CK86) GLAS Part ONLY	98 562,17 Eur/10000 Pcs	26 680,00	18631,4	1 421 230
Target Quantity (FER)	3 335	7702	46915	489
HLB (CK86)	1090404	1100295	1100316	1115059
Cost collector (Order)				
STPK HLB TOTAL	94 128,71 Eur/10000 Pcs	25 800,21	18129,22	1 392 816
Quantity Brutto (FER)	3 753 KOB1 Consumpt	8 222	48008	684
				1,0204

Target Costs = Target quantity FER (KKP6) [VS (A) + VS (Q) - Reinjection - Scrap Q] x Standard costs Glass part

Actual Costs = Brutto quantity FER x Standard costs HLB

KKP6

Cost element			Target	Actual	Var
713360 SFP Glass cons.	Example 1		32 870,48	35 326,50	2 456,02
713360 SFP Glass cons.	Example 2		20 548,94	21 212,93	664,00
713360 SFP Glass cons.	Example 3		87 409,21	87 034,76	-374,45
713360 SFP Glass cons.	Example 4		69 498,13	95 268,63	25 770,50

95268,64

Remarks:

- = for Actual Yield % is not taken from budget
- = STPK for STRA does not change during the year

Princip of how SAP calculs Component consumption variance (ACTUAL – TARGET)

1. Cost object

ACTUAL

- FI postings coming directly from MM module (Material stock consumption, Stock movement with material and valuation class => direct and automatic postings on corresponding cost element)

TARGET

- the sum of all target sums on cost collectors

2. Cost collector

SOLL

- when FER1 declaration, SAP takes the FER1 quantity * quantity of material components (defined in CS03) * Standard cost of STRA material)

TARGET

- KKPX Month end transaction
- Distribution of the costs on Cost object according to Target consumption
- for example, Target costs on Cost collector

A = 1, Distribution rate = 1/3

B = 2, Distribution rate = 2/3

Total target costs = 3

Costs on Cost object to be distributed = 5

Actual costs on Cost collector

A = $1/3 * 5 \Rightarrow 1,6$

B = $2/3 * 5 \Rightarrow 3,4$

Total actual costs = 5

Variance = 2

KSBB (CC_DEBIT)
Production cost center

448PGT01	Actual	Target	
+ PCO cost elem group	15 000,00	Eur	
Total	15 000,00		
- Backflushed value 99430300	12 500,00	10 000,00	
Alloc to proto order 99430300	2 000,00		
Process costs var. Var proto	500,00	Eur	
Total	15 000,00		
- Backflushed quantity 99430300	10 000,00	pcs	
Alloc to proto order 99430300	2 000,00	pcs	
Total quantity used	12 000,00	pcs	
BU rate ECO (KP27)	1,00		Eur/ST
ACTUAL rate ECO	1,25		Eur/ST
Difference	0,25		

KOB1
Prototype internal order
7000000

	Actual
+ DEBIT 99420400	2 000,00

PRVXXX cyle

Distribution key

- ratio of ECO1 amounts on cost collector / cost object

6000/20000 0,3

KKP6 / Hierarchy

Cost object

448TO	Actual	Target
99430300		
Quantity		ST

Cost object

448GT01	Actual	Target
99430300	20 000,00	
Quantity		ST

Cost collector

706888/1100301	Actual	Target	Var
+ DEBIT			
99430300	500,00		
Input price var. - 30.11.	2 500,00		
99430300	3 000,00	475,00	2525
Proto var 99420400	150,00		
Quantity	10 000	9 500	ST
CA23 (ECO Routing)		50,00	€/1000 ST
ECO quantity	10 000,00	475,00	Eur
Input quantity var.	9525,00		Eur
Variance	12 025,00		Eur

Remark: Numbers in this list are not real. Just examples.

Prototype variance

- 99420405 Prot_var Produktivity (MLA + PLA)
- 99420408 Prot_var Energy (PEN)
- 99420400 Prot_var Other var. costs (ECO)
- 99420413 Prot_var Maintenance (PMA)
- 99420403 Prot_var Depreiation (HDE)