Summary of reports based on SAP transaction
KE24 - Controlling actual line items

Transaction KE24 is used to display all postings from controlling module, actual line items.
These postings are reflected in the elements from CO- PA (Profitability Analysis) in transaction KE30.
Behind Profitability Report is a form (transaction KE35) that calculates values based on a combination of Value Fields and Characteristics.

In this report we defined standard analysis that are used to evaluate profitability and to make strategic decisions.
Also these analysis provide support to control and understand monthly results.

Sales and SVM (Sales Variable Margin)	
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02	Profit Center
03	Customer group
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Internal Control	
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Data can be easily exported for all Company Codes and consolidated reports can be implementaed per each Plant.
Other internal control activities can be defined, as an example to compare Goods Issue Date vs Invoice date.

Current Reporting period	1-Jan-20	to	29-Feb-20
Company Code	1234		
Plant	5000		

01 Type of sales (account assignment group)

In this analysis we present monthly sales per account assignments to distinguish each element.
These reports are used to understand and evaluate types of sales.

* Amounts are in '000 RON		Net Sales													
	Account Assignment 01	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	Finished goods														
2	Semifinished goods														
3	Merchandise goods														
4	Raw material														
5	Tools														
6	Scrap														
7	Services														
8	Freight costs														
9	Repacking														
	Total														

* Amounts are in '000 RON		Net Sales													
	Account Assignment 02	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	Domestic														
2	Domestic Intercompany (ICO)														
3	European Union EU Foreign														
4	European Union EU ICO														
5	Non EU														
6	Non EU ICO														
	Total														

02 Profit Center

Profit Centers are organizational units that reflects a management-oriented structure of the organization for the purpose of internal control. This analysis is used to compare monthly operating results per Profit Centers, to see from where are the variances (increase/decrease). For every company the most important indicator is Net sales and Sales Variable Margin.

** Amounts are in '000 RON*

	Net Sales													
Profit Center	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
Profit Center 01														
Profit Center 02														
Profit Center 03														
Total														

	SVM (Sales Variable Margin)													
Profit Center	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
Profit Center 01														
Profit Center 02														
Profit Center 03														
Total														

	SVM %												
Profit Center	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
Profit Center 01													
Profit Center 02													
Profit Center 03													
Total													

03 Customer group

Monthly and year to date results are presented per Customer group.
This analysis is used to compare customers, contracts and to decide sales increase or decrease.
Below figures are for Record Type = **F - Billing data** without Order / project settlement.
Charts can be added to better visualize data.

** Amounts are in '000 RON*		February 2020			January - February			Weight Sales	
	Customer group	Sales	SVM	SVM %	Sales	SVM	SVM %	Feb	YTD
AU	Audi								
BM	BMW								
BE	Bentley								
FI	Fiat								
FO	Ford								
MA	Mazda								
OP	Opel								
IN	Intercompany								
PO	Porsche								
PS	PSA								
RE	Renault								
SE	Seat								
SK	Skoda								
VO	Volvo								
VW	Volkswagen								
	Total								

04 Customer and Trading Partner

In this analysis we see all customers with monthly sales, with color blue are companies that are related party (intercompany).
In all companies top customers are very important, we can add other indicators for a better understanding.
New customers and lost customers can be also seen from this report.

** Amounts are in '000 RON*

			Net Sales												
No		Customer	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	100000	Customer 1														
2	100001	Customer 2														
3	100002	Customer 3														
4	100003	Customer 4														
5	100004	Customer 5														
6	100005	Customer 6														
7	100006	Customer 7														
8	100007	Customer 8														
9	100008	Customer 9														
10	100009	Customer 10														
11	100010	Customer 11														
12	100011	Customer 12														
13	100012	Customer 13														
14	100013	Customer 14														
15	100014	Customer 15														
16	100015	Customer 16														
17	100016	Customer 17														
18	100017	Customer 18														
19	100018	Customer 19														
20	100019	Customer 20														
21	100020	Customer 21														
22	100021	Customer 22														
23	100022	Customer 23														
24	100023	Customer 24														
25	100024	Customer 25														
		Total														

05 Currency and Exchange rate impact

To understand sales variances we present amounts per document currency, sales in **local currency** and **document currency**.
The impact of exchange rates is calculated based on budget exchange rates or we can use the rate form January.
Exposure to currency is presented to be used for risk assessment and monthly fluctuation (Minim, Maxim and Average).

		Net Sales in '000 RON													
	Document Currency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
RON	Romanian Lei														
EUR	European Euro														
USD	United States Dollar														
	Total														

		Net Sales in Document currency												
	Document Currency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
EUR	European Euro													
USD	United States Dollar													

		Budget Exchange Rates											
	Document Currency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
EUR	European Euro												
USD	United States Dollar												

		Exchange rate impact Net Sales in '000 RON											
	Document Currency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
EUR	European Euro												
USD	United States Dollar												

EUR Fluctuation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Average												
Minim												
Maxim												

06 Billing Type

This analysis is used to track number of postings (documents) and amounts per each Billing Type.
Is important to control (approve) credit and debit memo, other information can be added to see customers or users.
Also number of posting (documents) is used as a reference, as an example to centralize documents above a threshold.

** Amounts are in '000 RON*

		Net Sales													
	Billing Type	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
F1	Invoice														
C1	Credit Memo														
D1	Debit Memo														
RE	Credit Returns														
S1	Cancel Invoice														
S2	Cancel Credit Memo														
ZF1	Invoice														
	Total														

		Number of postings													
	Billing Type	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
F1	Invoice														
G2	Credit Memo														
L2	Debit Memo														
RE	Credit Returns														
S1	Cancel Invoice														
S2	Cancel Credit Memo														
ZF2	Invoice														
	Total														

07 Incoterms

For revenue recognition and risk assessment is important to analyse Incoterms and contract clauses.
EXW places the maximum obligation on the buyer and minimum obligations on the seller, is often used while making an initial quotation.
DDP, seller is responsible for delivering the goods to the named place in the country of the buyer, and pays all costs in bringing the goods to the destination including import duties and taxes. This term places the maximum obligations on the seller.

** Amounts are in '000 RON*		Net Sales													
	Incoterm	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
DAP	Delivered At Place														
DDP	Delivered Duty Paid														
EXW	Ex Works														
FCA	Free Carrier														
	Total														

08 User (Created by)

Workload per employee and turnover rate are analyzed.
Users with unusual posting, one off, an an example negative or large amounts should be investigated.

** Amounts are in '000 RON*

		Net Sales													
No	User	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	User 1														
2	User 2														
3	User 3														
4	User 4														
5	User 5														
6	User 6														
7	User 7														
8	User 8														
9	User 9														
10	User 10														
11	User 11														
12	User 12														
13	User 13														
14	User 14														
15	User 15														
16	User 16														
17	User 17														
18	User 18														
	Total														

09 Quantity, Sales, Standard cost, Variable cost

In this analysis we present monthly result per material (product), this is used to see variances, control the result and make decisions.
We can build any type of report if is required, as an example to compare current month with previous month.
List is sort in descending order based on Net sales, is important to have an overview on all materials and to check new materials.

** Amounts are in RON*

		February 2020					Standard Cost (Direct Cost)			Variable cost	
No	Material	Quantity [PC]	Net sales	Standard Cos	SVM	SVM %	Material	Labor	Machine	Freight	Handling
1	Material Code 1										
2	Material Code 2										
3	Material Code 3										
4	Material Code 4										
5	Material Code 5										
6	Material Code 6										
7	Material Code 7										
8	Material Code 8										
9	Material Code 9										
10	Material Code 10										
11	Material Code 11										
12	Material Code 12										
13	Material Code 13										
14	Material Code 14										
15	Material Code 15										
16	Material Code 16										
17	Material Code 17										
18	Material Code 18										
19	Material Code 19										
20	Material Code 20										
21	Material Code 21										
22	Material Code 22										
23	Material Code 23										
24	Material Code 24										
25	Material Code 25										

10 Material Group

Material Group is a classification of materials and is used for reporting purposes or to have an overview on what we sell. Material groups is used to group similar materials.

** Amounts are in '000 RON*

			Net Sales													
No		Material Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	500000	Material Group 1														
2	500001	Material Group 2														
3	500002	Material Group 3														
4	500003	Material Group 4														
5	500004	Material Group 5														
6	500005	Material Group 6														
7	500006	Material Group 7														
8	500007	Material Group 8														
9	500008	Material Group 9														
10	500009	Material Group 10														
11	500010	Material Group 11														
12	500011	Material Group 12														
13	500012	Material Group 13														
14	500013	Material Group 14														
15	500014	Material Group 15														
16	500015	Material Group 16														
17	500016	Material Group 17														
18	500017	Material Group 18														
19	500018	Material Group 19														
20	500019	Material Group 20														
21	500020	Material Group 21														
22	500021	Material Group 22														
23	500022	Material Group 23														
24	500023	Material Group 24														
25	500024	Material Group 25														
		Total														

11 Material Group 02

Material groups is used also to understand customers and where products are used.
In this example the field is used for car models and we can integrate this report in the sales strategy or to compare with public data.

	** Amounts are in '000 RON*	Net Sales													
No	**Material group 1**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
1	BMW: 5 series														
2	BMW: Mini														
3	BMW: X3														
4	BMW: X5/X6														
5	Daimler: Sprinter														
6	Fiat/Chrysler: Ducato														
7	Ford: Focus														
8	Ford: Kuga														
9	Ford: Ranger														
10	VW: A4														
11	VW: Audi A6														
12	VW: Audi A8														
13	VW: Audi Q5														
14	VW: MQB														
15	VW: Other														
16	VW: Porsche Cayenne														
17	VW: PQ35														
18	VW: Touareg														
	Total														

13 Country

Monthly sales per country is used to have an overview of where we sell and in how many countries.
Sales in new countries should be reviewed by management and fiscal/legal department.

** Amounts are in '000 RON*

			Net Sales													
No		Country	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Weight
1	AT	Austria														
2	BE	Belgium														
3	CN	China														
4	CZ	Czech Republic														
5	DE	Germany														
6	ES	Spain														
7	FR	France														
8	GB	United Kingdom														
9	HU	Hungary														
10	IT	Italy														
11	KR	South Korea														
12	MX	Mexico														
13	PL	Poland														
14	PT	Portugal														
15	RO	Romania														
16	SE	Sweden														
17	TR	Turkey														
18	US	USA														
		Total														

14 Division and Distribution Channel

We provide top down approach on sales master data.
This analysis is used for reporting purposes and market research.

** Amounts are in '000 RON*		Net Sales													
	Division	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
1	Brakes														
2	Light														
3	Mirror														
4	Sensor														
5	Steering wheel														
6	Tires														
7	Truck														
	Total														

** Amounts are in '000 RON*		Net Sales													
	Distribution Channel	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
100	OEM - Series														
101	OEM - Sample														
102	OEM - Spare parts														
103	Industries - Series														
104	Industries - Sample														
105	Industries - Spare parts														
106	Intercompany														
	Total														

15 Sales Organization and Sales Office

This report is used to evaluate sales departments, other types of analysis can be implemented.

** Amounts are in '000 RON*		Net Sales													
	Sales Organization	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
1100	Sales Organization 01														
1200	Sales Organization 02														
	Total														

** Amounts are in '000 RON*		Net Sales													
	Sales Office	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
2001	Sales Office 01														
3001	Sales Office 02														
	Total														

16 Sales Group

Sales Group is used for sales employees and can used to compare the amount and for a possible bonus.

** Amounts are in '000 RON*		Net Sales													
	Sales Group	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Weight**
1	Sales Group 1														
2	Sales Group 2														
3	Sales Group 3														
4	Sales Group 4														
5	Sales Group 5														
6	Sales Group 6														
7	Sales Group 7														
8	Sales Group 8														
9	Sales Group 9														
10	Sales Group 10														
	Total														