

Chemical Bookkeeping Checklist

Ten checks for your plant

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Work through these across the year, not in April.

Does your unit cost match the batch sheet?

- ☐ **1 Actual yield used**
Costed on output, not theoretical charge.
- ☐ **2 Variance reported**
Its own line, not buried in cost of sales.
- ☐ **3 Labour by batch**
Hours charged to a batch or work order.
- ☐ **4 Overhead absorbed**
Reactor power and steam inside product cost.
- ☐ **5 Normal capacity applied**
Short runs do not carry a full period.
- ☐ **6 WIP valued by stage**
Part-finished batches carry real cost.
- ☐ **7 Hazmat freight in cost**
Not left in a general freight account.
- ☐ **8 FX inventory left alone**
Only monetary balances retranslated.
- ☐ **9 Deposits held**
Container money is a liability, not a sale.
- ☐ **10 Equipment classified**
M&P property, not the clean energy class.

PRO TIP

Cost what came out of the vessel.
Theoretical yield understates every batch you run.

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