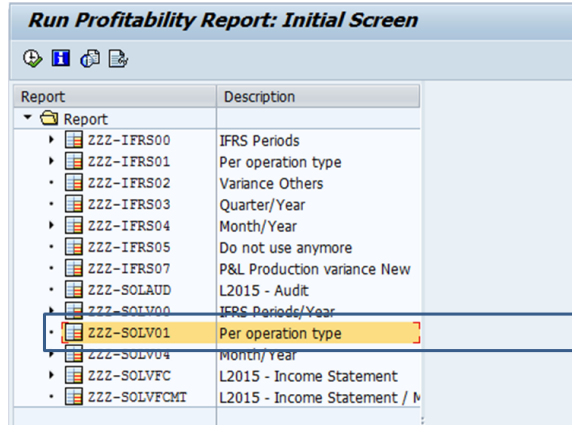


IAC 01.02 - Purchase price variance

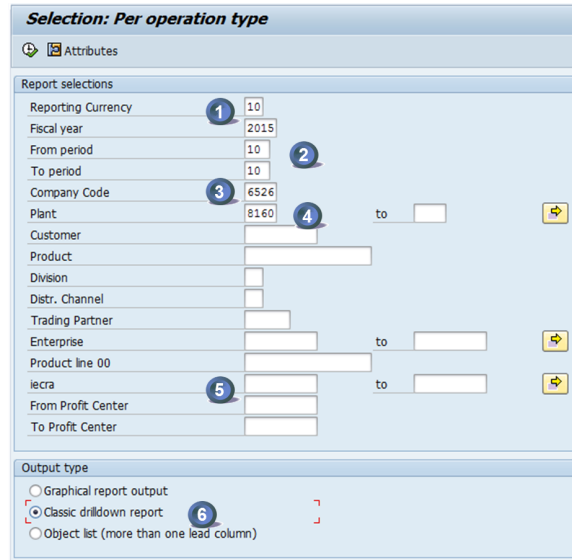
STEP 1

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**



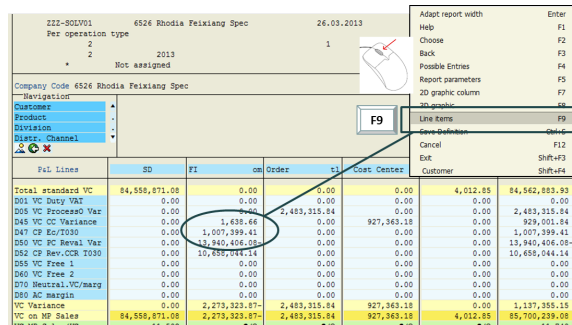
Enter

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"



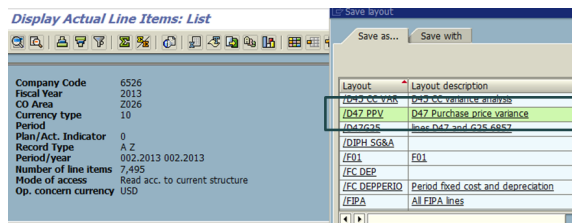
STEP 2

To have the detail of the value field D47 Ec/T030 => click on the amount, right click and select "Line items" or click F9



STEP 3

Use the layout /D47 PPV to have the variance by material code



| Product | | D47 CP Ec/T030 |
|---------|--|----------------|
| 128730 | | 118,48 |
| 128738 | | 8 958,14- |
| 128746 | | 139 256,44 |
| 128747 | | 160 507,75 |
| 128750 | | 8 030,52 |
| 128751 | | 52 574,80 |
| 128760 | | 49 182,45 |
| 128763 | | 84 364,24 |
| 128764 | | 43 254,41- |
| 128769 | | 655,67 |
| 128772 | | 0,18 |
| 128773 | | 20 245,17 |

STEP 4

Explain the main variances

Display the standard costing of the material with CK13N.

Enter :

1. The material & plant code
2. The costing variant
3. The validity date

Enter ↵

The standard cost of the material code 128715 is

18 099,12 CNY / 1 000 kg

Display Material Cost Estimate with Quantity Structure

Costing Structure On Detail List On Hold

Material: 128715 ①
Plant: 8160

Costing Data

Costing Variant: zfo ②
Costing Version: 1
Valid On: 01.10.2015 ③

Cost Estimates

Material: 128715 DECYL ACID BU
Plant: 8160

Costing Data Dates Qty Struct. Valuation History Costs

Costs Based On Costing Lot Size 1 000 KG

Itemization for material 128715 in plant 8160

| Item | Resource | Resource (Text) | Quantity | Un | Σ | Total Value | COCr |
|-----------------|-------------|-----------------|----------|----|---|----------------------|------|
| 1 | 8160 128715 | DECYL ACID BU | 1 000 | KG | | 18 099,12 | CNY |
| Material | | | | | | 18 099,12 CNY | |
| | | | | | | 18 099,12 CNY | |

STEP 5

Display the actual purchase price of the same material with the transaction MB51.

Enter:

1. the material code
2. the plant code
3. the movement type = 101 to 102
4. posting date = 1 month

Material Document List

Item Data

Material: 128715 ① to
Plant: 8160 ② to
Storage Location to
Batch to
Vendor to
Customer to
Movement Type: 101 ③ to 102
Special Stock to
Purchase Order to
Sales Order to
Sales order item to
Goods recipient to

Header Data

Posting Date: 01.10.2015 ④ to 31.10.2015
User name to
Trans./Event Type to
Material Document to
Reference to

The list of purchase orders to be analysed is displayed

| Material | Material Description | Plant Name 1 | Quantity in UoM | Quantity BCh | Amount in LC | PO | Batch | Customer | Vendor |
|--------------|----------------------|-----------------------|-----------------|--------------|--------------|------------|-------|------------|--------|
| 128715 | DECYL ACID BU | 8160 4526 Zhenyijiang | | | | | | | |
| 4510 101 | 5017504930 | 1 29.10.2015 | 20 040 KG | 20 040 KG | 342 706,24 | 4502557541 | | E151029308 | 127943 |
| 4510 101 | 5017669228 | 1 25.10.2015 | 39 800 KG | 39 800 KG | 714 953,24 | 4502555736 | | E151029305 | 127943 |
| 4510 101 | 5017694920 | 1 23.10.2015 | 39 470 KG | 39 470 KG | 714 372,27 | 4502555736 | | E151029304 | 127943 |
| 4510 101 | 5017638823 | 1 17.10.2015 | 39 850 KG | 39 850 KG | 722 249,93 | 4502555736 | | E151017020 | 127943 |
| 4510 101 | 5017628113 | 1 14.10.2015 | 39 740 KG | 39 740 KG | 719 289,03 | 4502555736 | | E151016009 | 127943 |
| 4510 101 | 5017609820 | 1 10.10.2015 | 39 420 KG | 39 420 KG | 713 487,31 | 4502564949 | | E151010516 | 127943 |
| Total | | | | 218 020 KG | 3 945 970,14 | | | | |

STEP 6

Display a purchase order to calculate the purchase price variance

| Sh. Tax | MVT | Posting Date | Material Document | Item | Entry Date | Delivery cost quantity | Quantity | Amount in LC | Cur |
|-------------------------------|-----|--------------|-------------------|------|------------|------------------------|---------------|-------------------|------------|
| DCGR | | 10.10.2015 | 5017504930 | 1 | 10.10.2015 | 39 420 | 0 | 5 806,56 | CNY |
| Tr./Ev. Delivery costs | | | | | | 39 420 | 0 | 5 806,56 | CNY |
| GR | 101 | 10.10.2015 | 5017504930 | 1 | 10.10.2015 | 39 420 | 625 318,47 | | CNY |
| Tr./Ev. Goods receipt | | | | | | 0 | 39 420 | 625 318,47 | CNY |

- a - Quantity purchased
- b - Purchase price
- c - Delivery costs
- d - TOTAL costs = b + c
- e - Actual unit price = d / a
- f - Standard cost (from CK13N)
- h - Purchase price var = (f - e) / a

| | |
|------------------------|-------------------|
| Purchase orders | 4502561849 |
|------------------------|-------------------|

| | | | |
|------------------|------------------|-----------|----------|
| Purch qty | 39.420,00 | KG | a |
|------------------|------------------|-----------|----------|

| | | | |
|-----------------------|-------------------|------------|----------|
| Purchase price | 625.318,47 | CNY | b |
|-----------------------|-------------------|------------|----------|

| | | | |
|-----------------------|-----------------|------------|----------|
| Delivery costs | 5.806,56 | CNY | c |
|-----------------------|-----------------|------------|----------|

| | | |
|--------------------|-------------------|------------|
| TOTAL costs | 631.125,03 | CNY |
|--------------------|-------------------|------------|

| | | |
|--------------------------|------------------|------------------|
| Actual unit price | 16.010,27 | CNY / Ton |
|--------------------------|------------------|------------------|

| | | |
|----------------------|------------------|------------------|
| Standard cost | 18.099,12 | CNY / Ton |
|----------------------|------------------|------------------|

| | | |
|---------------------------|------------------|------------|
| Purchase price var | 82.342,28 | CNY |
|---------------------------|------------------|------------|