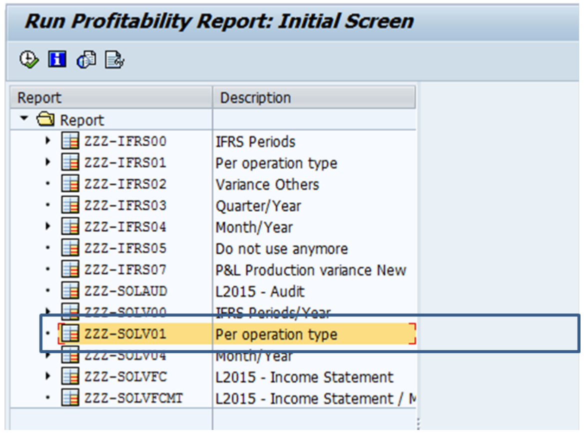
IAC 01.02 - Purchase price variance

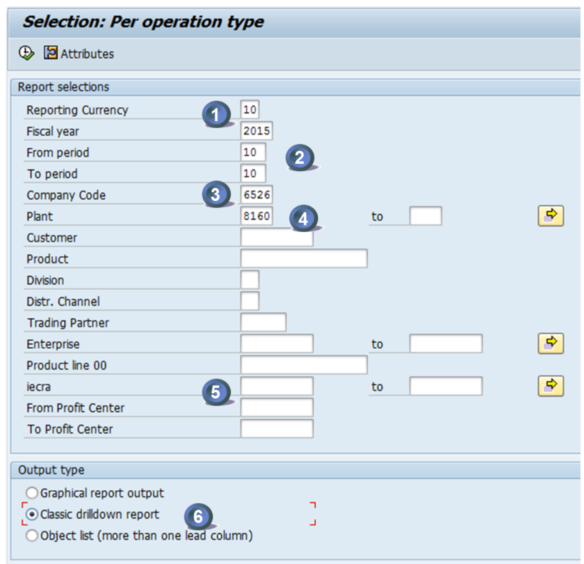
STEP 1

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



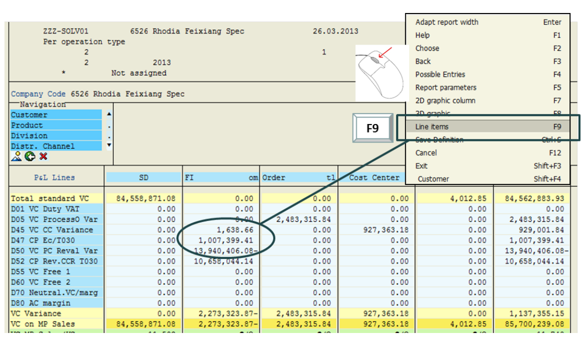
Enter

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"



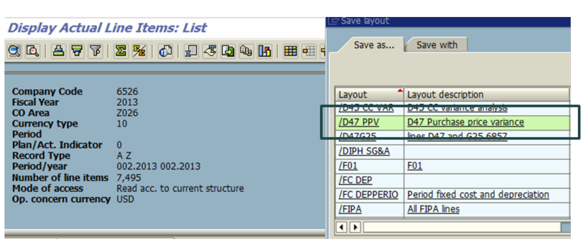
STEP 2

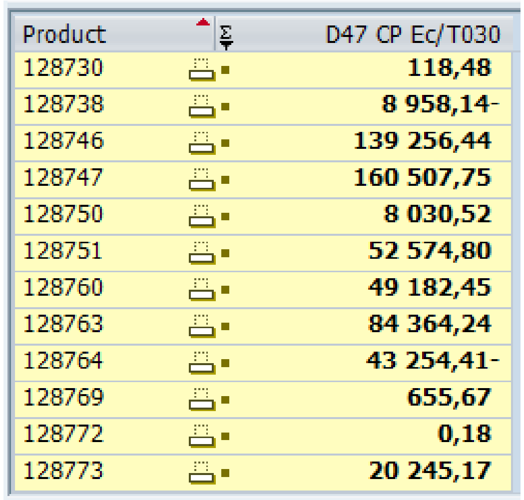
To have the detail of the value field D47 Ec/T030 => click on the amount, right click and select "Line items" or click F9



STEP 3

Use the lay out **/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

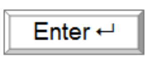
STEP 4

Explain the main variances

Display the standard costing of the material with CK13N.

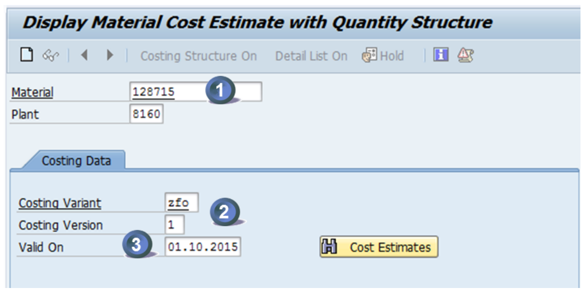
Enter :

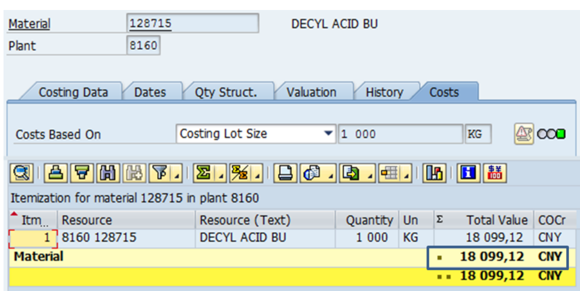
1. The material & plant code
2. The costing variant
3. The validity date

and 

The standard cost of the material code 128715 is

18 099,12 CNY / 1 000 kg



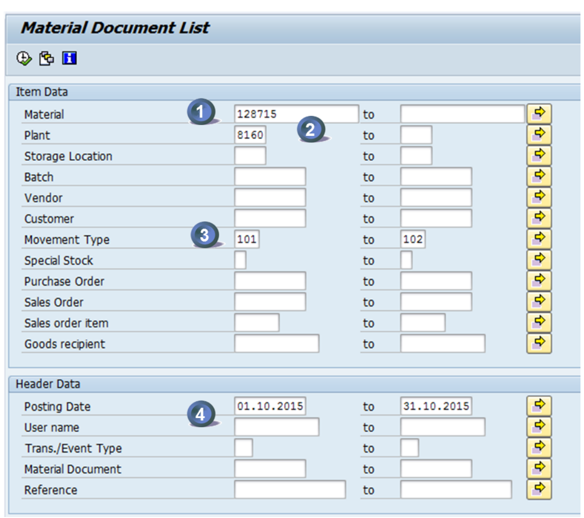


STEP 5

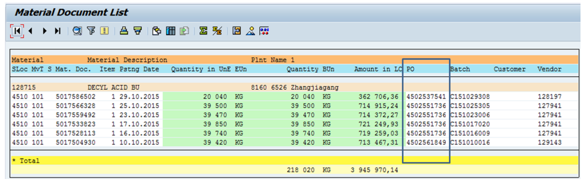
Display the actual purchase price of the same material with the transaction MB51.

Enter:

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



The list of purchase orders to be analysed is displayed

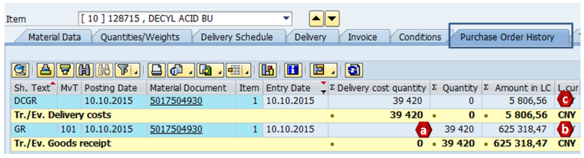


Material Document List

Material			Material Description		Plnt Name 1					
SLoc MvT S	Mat. Doc.	Item	Pstng Date	Quantity in UnE EUn	Quantity BUn	Amount in LC	PO	Batch	Customer	Vendor
128715			DECYL ACID BU		8160 6526 Zhangjiagang					
4510 101	5017586502	1	29.10.2015	20 040 KG	20 040 KG	362 706,36	4502537541	C151029308		128197
4510 101	5017566328	1	25.10.2015	39 500 KG	39 500 KG	714 915,24	4502551736	C151025305		127941
4510 101	5017559492	1	23.10.2015	39 470 KG	39 470 KG	714 372,27	4502551736	C151023006		127941
4510 101	5017533823	1	17.10.2015	39 850 KG	39 850 KG	721 249,93	4502551736	C151017020		127941
4510 101	5017528113	1	16.10.2015	39 740 KG	39 740 KG	719 259,03	4502551736	C151016009		127941
4510 101	5017504930	1	10.10.2015	39 420 KG	39 420 KG	713 467,31	4502561849	C151010016		129143
* Total					218 020 KG	3 945 970,14				

STEP 6

Display a purchase order to calculate the purchase price variance



Item [10] 128715 , DECYL ACID BU

Material Data | Quantities/Weights | Delivery Schedule | Delivery | Invoice | Conditions | Purchase Order History

Sh. Text	MvT	Posting Date	Material Document	Item	Entry Date	Σ Delivery cost quantity	Σ Quantity	Σ Amount in LC	L.cur
DCGR		10.10.2015	5017504930	1	10.10.2015	39 420	0	5 806,56	c
Tr./Ev. Delivery costs						**39 420**	**0**	**5 806,56**	**CNY**
GR	101	10.10.2015	5017504930	1	10.10.2015	a	39 420	625 318,47	b
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	