

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"

Run Profitability Report: Initial Screen

Report	Description
▼ Report	
▶ ZZZ-IFRS00	IFRS Periods
▶ ZZZ-IFRS01	Per operation type
▶ ZZZ-IFRS02	Variance Others
• ZZZ-IFRS03	Quarter/Year
▶ ZZZ-IFRS04	Month/Year
▶ ZZZ-IFRS05	Do not use anymore
• ZZZ-IFRS07	P&L Production variance New
▶ ZZZ-SOLAUD	L2015 - Audit
▶ ZZZ-SOLV00	IFRS Periods/Year
• ZZZ-SOLV01	Per operation type
▶ ZZZ-SOLV04	Month/Year
▶ ZZZ-SOLVFC	L2015 - Income Statement
• ZZZ-SOLVFCMT	L2015 - Income Statement / M

Selection: Per operation type

Attributes

Report selections

Reporting Currency	1	10		
Fiscal year		2015		
From period		10	2	
To period		10		
Company Code	3	6526		
Plant		8160	4	to
Customer				🔍
Product				
Division				
Distr. Channel				
Trading Partner				
Enterprise				to 🔍
Product line 00				
iecr				to 🔍
From Profit Center				
To Profit Center				

Output type

- ☐ Graphical report output
- ☒ Classic drilldown report 6
- ☐ Object list (more than one lead column)

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

ZZZ-SOLV01		6526 Rhodia Feixiang Spec		26.03.2013		Adapt report width		Enter	
Per operation type		2		1		Help		F2	
* 2		2013				Choose		F3	
* 2		Not assigned				Close		F4	
						Possible Entries		F5	
						Report parameters		F6	
						2D graphic code		F7	
						3D graphic code		F8	
Company Code 6526 Rhodia Feixiang Spec						Line items		F9	
Navigation						Save Selection		Shift+F5	
Customer *						Cancel		F12	
Product *						Date		Shift+F3	
Division *						Customer		Shift+F4	
Basic Channel *									
X X X									
Pal Lines		SD		FI		On Order		ts	
Total standard VC		84,585,871.08		0.00		0.00		0.00	
D01 VC Duty/VAT		0.00		0.00		0.00		0.00	
D55 VC Processed Var		0.00		2,483,315.84		0.00		0.00	
D56 VC VC Margin		0.00		1,639,464.00		927,363.18		328,031.84	
D47 CF Rev/COGS		0.00		1,007,399.41		0.00		0.00	
D50 CF Rev/Vol		0.00		12,940,458.08		0.00		0.00	
D52 CF Rev/CB TO30		0.00		35,389,944.11		0.00		0.00	
D55 VC Free 1		0.00		0.00		0.00		0.00	
D55 VC Free 2		0.00		0.00		0.00		0.00	
D70 Neutral.VC/marg		0.00		0.00		0.00		0.00	
D60 AC Margin		0.00		0.00		0.00		0.00	
VC Variance		0.00		2,273,323.87		927,363.18		1,377,355.69	
VC on CP Sales		84,585,871.08		2,273,323.87		2,483,315.84		4,012.85	
								85,700,238.08	

STEP 3

Use the lay out **ID47 PPV** to have the variance by material code

Display Actual Line Items: List

The screenshot shows the SAP Financial Accounting - Actual Line Items: List screen. The left pane displays company code 6526, fiscal year 2013, CO area 2026, currency type 10, period 0, plan/act indicator A, record type Z, period/year 002.2013 002.2013, number of line items 7,495, read of access Rec acc. to current structure, and op. concern currency USD.

The right pane shows the 'Save Layout' dialog box. It contains two tabs: 'Layout' and 'Layout description'. The 'Layout' tab is active, showing a list of layout elements:

Layout	Layout description
/DAP-CC-FAS	DAP-CC variance analysis
/DAP FPU	DAP Purchase price variance
/DAP-GS8	line DAP and GS8 G&E
/DPH GS8A	
/F01	F01
/EC DEP	
/EC DEPPERIO	Period fixed cost and depreciation
/FPA	All FPA lines

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 Document List									
Material	Material Description	Print Name 1							
Doc Ref	Mat. Desc.	Item	Posting Date	Quantity in Unit BOM	Quantity BOM	Amount in LC	PO	Batch	Customer Vendor
128715	DECYL ACID BU								
4510 101	5017504930	1	29.10.2015	39 420 KG	39 420 KG	342 706,34	4502561849	C151029308	127945
4510 101	5017660320	1	29.10.2015	39 800 KG	39 800 KG	714 953,24	4502561734	C151029305	127945
4510 101	5017694920	1	23.10.2015	39 470 KG	39 470 KG	714 373,27	4502561734	C151029306	127945
4510 101	5017638820	1	17.10.2015	39 880 KG	39 880 KG	722 249,93	4502561734	C151017020	127945
4510 101	5017628113	1	14.10.2015	39 740 KG	39 740 KG	719 298,03	4502561734	C151016009	127945
4510 101	5017608920	1	10.10.2015	39 420 KG	39 420 KG	713 487,31	4502561849	C151010016	127945
Total				218 020 KG	218 020 KG	3 949 970,14			

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	Delivery cost quantity	Quantity	Amount in LC	LC
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
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Purch qty	39.420,00	KG	a
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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
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