

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

Report selections

Reporting Currency	10		
Fiscal year	2015		
From period	10		
To period	10		
Company Code	6526		
Plant	8160	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
☐ 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				Close		F3	
* 2		Not assigned				Possible Entries		F4	
Company Code 6526 Rhodia Feixiang Spec						Report parameters		F5	
Navigation						ZD graphic code		F6	
Customer *						Line items		F9	
Product *						Cancel		F10	
Division *						Date		Shift+F3	
Basic Channel *						Customer		Shift+F4	
X X X									

Pal Lines	SD	FI	on Order	ti	Cost Center		
Total standard VC	84,585,871.08	0.00	0.00	0.00	0.00	4,012.85	84,582,858.93
D01 VC Duty/VAT	0.00	0.00	2,483,515.84	0.00	0.00	0.00	2,483,515.84
D58 VC Processo Var	0.00	1,639,468.08	0.00	0.00	0.00	0.00	1,639,468.08
D47 CF Rev/COB	0.00	1,007,399.41	0.00	0.00	0.00	0.00	1,007,399.41
D58 VC Rev/VAT	0.00	12,940,458.08	0.00	0.00	0.00	0.00	12,940,458.08
D58 CF Rev/COB	0.00	35,789,974.11	0.00	0.00	0.00	0.00	35,789,974.11
D58 VC Free 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D58 VC Free 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D70 Neutral.VC/marg	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D60 AC Margin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VC Variance	0.00	2,273,323.87	0.00	0.00	0.00	1,197,355.85	1,197,355.85
VC on NP Sales	84,585,871.08	2,273,323.87	2,483,515.84	0.00	0.00	4,012.85	85,700,239.08

STEP 3

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

Display Actual Line Items: List

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							
Blue Mvt	S Mat. Doc.	Item	Posting Date	Quantity in Unit BCh	Quantity BCh	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	5017640320	1	29.10.2015	39 800 KG	39 800 KG	714 953,24	4502561734	C151029305	127945
4510 101	5017694492	1	23.10.2015	39 470 KG	39 470 KG	714 373,27	4502561734	C151029304	127945
4510 101	5017633823	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	719 239,03	4502561734	C151014009	127945
4510 101	5017603920	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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