

## 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**

The screenshot shows the 'Attributes' app in SAP Fiori. The 'Report selections' section is active, displaying a list of attributes with input fields and filters. The 'Output type' section is also visible, showing three radio buttons for report output options.

**Report selections**

| Attribute          | Value | Filter |
|--------------------|-------|--------|
| Reporting Currency | 10    |        |
| Fiscal year        | 2015  |        |
| From period        | 10    |        |
| To period          | 10    |        |
| Company Code       | 6526  |        |
| Plant              | 8160  |        |
| Customer           |       |        |
| Product            |       |        |
| Division           |       |        |
| Distr. Channel     |       |        |
| Trading Partner    |       |        |
| Enterprise         |       |        |
| Product line 00    |       |        |
| iecr               |       |        |
| 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

|                                        |  |                           |  |            |  |                    |  |          |  |
|----------------------------------------|--|---------------------------|--|------------|--|--------------------|--|----------|--|
| Z1Z-SOLV01                             |  | 6526 Rhodia Feixiang Spec |  | 26.03.2013 |  | Adapt report width |  | Enter    |  |
| Per operation type                     |  |                           |  | 1          |  | Help               |  | F2       |  |
| 2                                      |  |                           |  |            |  | Close              |  | F3       |  |
| * 2013                                 |  |                           |  |            |  | Chose              |  | F4       |  |
| * 2013                                 |  | Not assigned              |  |            |  | Possible Entries   |  | F5       |  |
| Company Code 6526 Rhodia Feixiang Spec |  |                           |  |            |  | Report parameters  |  | F6       |  |
| Navigation                             |  |                           |  |            |  | 20 graphic column  |  | F7       |  |
| Customer                               |  |                           |  |            |  | No graphic         |  | F8       |  |
| Product                                |  |                           |  |            |  | Line items         |  | F9       |  |
| Division                               |  |                           |  |            |  | Save Database      |  | F10      |  |
| Master Channel                         |  |                           |  |            |  | Cancel             |  | F12      |  |
| A X X                                  |  |                           |  |            |  | Exit               |  | Shift+F3 |  |
|                                        |  |                           |  |            |  | Customer           |  | Shift+F4 |  |

  

| Pal Lines            | SD            | FI            | on Order      | ti   | Cost Center |          |               |
|----------------------|---------------|---------------|---------------|------|-------------|----------|---------------|
| Total standard VC    | 84,555,871.08 | 0.00          | 0.00          | 0.00 | 0.00        | 4,012.85 | 84,562,883.94 |
| D01 VC Duty VAT      | 0.00          | 0.00          | 0.00          | 0.00 | 0.00        | 0.00     | 0.00          |
| D50 VC Processed Var | 0.00          | 0.00          | 2,483,315.84  | 0.00 | 0.00        | 0.00     | 2,483,315.84  |
| D45 VC CF 6526       | 0.00          | 1,430.46      | 0.00          | 0.00 | 827,563.18  | 0.00     | 829,001.64    |
| D47 CF Eo/1030       | 0.00          | 1,007,399.41  | 0.00          | 0.00 | 0.00        | 0.00     | 1,007,399.41  |
| D50 VC CF Reval Var  | 0.00          | 12,940,406.08 | 0.00          | 0.00 | 0.00        | 0.00     | 13,940,406.08 |
| D52 CF Rev.Cost 1030 | 0.00          | 0.00          | 10,180,644.18 | 0.00 | 0.00        | 0.00     | 10,180,644.18 |
| D55 VC Free 1        | 0.00          | 0.00          | 0.00          | 0.00 | 0.00        | 0.00     | 0.00          |
| D60 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          |
| D80 AC margin        | 0.00          | 0.00          | 0.00          | 0.00 | 0.00        | 0.00     | 0.00          |
| VC variance          | 0.00          | 2,270,323.87  | 2,483,315.84  | 0.00 | 827,563.18  | 0.00     | 2,197,355.13  |
| VC MD Sales          | 84,555,871.08 | 2,270,323.87  | 2,483,315.84  | 0.00 | 827,563.18  | 4,012.85 | 85,700,000.00 |

### STEP 3

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

**Display Actual Line Items: List**

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Company Code 6526  
 Fiscal Year 2013  
 CO Area 2026  
 Currency type 10  
 Period 002.2.013.002.2013  
 Plan/Act. Indicator 0  
 Record type A Z  
 Number of line items 7,495  
 Mode of access Read acc. to current structure  
 Op. concern currency USD

Save layout

Save as... Save with

| Layout       | Layout description                 |
|--------------|------------------------------------|
| D47 AC P06   | D47 AC variance analysis           |
| D47 PPV      | D47 Purchase price variance        |
| D47 AC26     | line D47 and G36 acc.              |
| DPH S08A     | F01                                |
| EDL          | F01                                |
| EC DEP       | F01                                |
| EC DEPPERIOD | Period fixed cost and depreciation |
| FIPA         | All FIPA 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  |
| <b>Material</b> |             |                 |          |    |   | <b>18 099,12 CNY</b> |      |
|                 |             |                 |          |    |   | <b>18 099,12 CNY</b> |      |

#### 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               | 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    | 719 239,03   | 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 |
|-----------------|------------|

|           |           |    |   |
|-----------|-----------|----|---|
| 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 |
|--------------------|-----------|-----|