

Model nákupu stejné položky- různé nákupní ceny a různé uložení ve skladech a následný prodej

Vytvořil : SKY
Datum : 7.3.2014
Pro : MPH_RIOP a BPH_PIS1 (2)
Databáze : Cronus International (English one)

1. Karta zboží X1 – záložka General

General	Invoicing	Replenishment	Planning	Foreign Trade	Item Tracking	E - Commerce	Warehouse
No.	X1						
Description	Zboží X1						
Base Unit of Measure	PCS						
Bill of Materials	<input type="checkbox"/>						
Shelf No.							
Automatic Ext. Texts	<input type="checkbox"/>						
Created From Nonstoc...	<input type="checkbox"/>						
Item Category Code.							
Product Group Code.							
Search Description	ZBOŽÍ X1						
Inventory.	0						
Qty. on Purch. Order	0						
Qty. on Prod. Order	0						
Qty. on Component Lines	0						
Qty. on Sales Order	0						
Qty. on Service Order	0						
Service Item Group	CD ROM						
Blocked	<input type="checkbox"/>						
Last Date Modified	07.03.14						

2. Karta zboží X1 – záložka Invoicing

General	Invoicing	Replenishment	Planning	Foreign Trade	Item Tracking	E - Commerce	Warehouse
Costing Method	FIFO						
Cost is Adjusted.	<input checked="" type="checkbox"/>						
Cost is Posted to G/L	<input checked="" type="checkbox"/>						
Standard Cost	23,40						
Unit Cost	0,00						
Overhead Rate	0,00						
Indirect Cost %	0						
Last Direct Cost	0,00						
Price/Profit Calculation.	Profit=Price-...						
Profit %	100						
Unit Price	30,00						
Gen. Prod. Posting Group	RETAIL						
VAT Prod. Posting Group.	VAT25						
Inventory Posting Group.	RESALE						
Net Invoiced Qty.	0						
Allow Invoice Disc.	<input checked="" type="checkbox"/>						
Item Disc. Group							
Sales Unit of Measure	PCS						

3. Nákup 10 ks za 10 Kč do lokace Modrý a 10 ks za 20 Kč do lokace Červený

General		Invoicing	Shipping	Foreign Trade	E - Commerce	Prepayment
No.	106055	Posting Date	02.02.14			
Buy-from Vendor No.	10000	Order Date	02.02.14			
Buy-from Contact No.	CT000066	Document Date	02.02.14			
Buy-from Vendor Name	London Postmaster	Vendor Order No.				
Buy-from Address	10 North Lake Avenue	Vendor Shipment No.				
Buy-from Address 2		Vendor Invoice No.	TEST_2029			
Buy-from Post Code/City	N12 5XY London	Order Address Code.				
Buy-from Contact	Mrs. Carol Philips	Purchaser Code	RL			
No. of Archived Versions.	0	Responsibility Center	LONDON			
		Assigned User ID				
		Status	Open			

T... No.	Description	Location Code	Quantity	Reserved Quantity	Unit of Measure Code	Direct Unit Cost Excl. VAT	Line Amount Excl. VAT	Line Disc... %	Qty. to Receive	Quantity Received	Qty. to Invoice
I... X1	Zboží X1	BLUE	10		PCS	10,00	100,00		10		10
I... X1	Zboží X1	RED	10		PCS	20,00	200,00		10		10

4. Po zaúčtování Nákupní objednávky (F11) dostaneme nad Zbožím X1 s pomocí Ctrl-F5 tyto položky :

Document Type	Document No.	Item No.	Description	Location Code	Quantity	Invoiced Quantity	Remaining Quantity	Sales Amount (Actual)	Cost Amount (Actual)	Cost Amount (Non-Invtbl.)	Open
Purchase Receipt	107054	X1		BLUE	10	10	10	0,00	100,00	0,00	✓
Purchase Receipt	107054	X1		RED	10	10	10	0,00	200,00	0,00	✓

5. Karta zboží X1 po nákupu za různé ceny na různé lokace

General		Invoicing	Replenishment	Planning	Foreign Trade	Item Tracking	E - Commerce	Warehouse
No.	X1	Search Description	ZBOŽÍ X1					
Description	Zboží X1	Inventory.	20					
Base Unit of Measure	PCS	Qty. on Purch. Order	0					
Bill of Materials	<input type="checkbox"/>	Qty. on Prod. Order	0					
Shelf No.		Qty. on Component Lines	0					
Automatic Ext. Texts	<input type="checkbox"/>	Qty. on Sales Order	0					
Created From Nonstoc...	<input type="checkbox"/>	Qty. on Service Order	0					
Item Category Code.		Service Item Group	CD ROM					
Product Group Code		Blocked	<input type="checkbox"/>					
		Last Date Modified	07.03.14					

6. Zboží dle lokací (z tlačítka Zboží->zboží dle lokací)

Options								
Show Items in Transit	<input type="checkbox"/>							
Show Column Name	<input type="checkbox"/>							

No.	Description	BLUE	GREEN	RED	SILVER	WHITE	YELLOW
X1	Zboží X1	10	0	10	0	0	0
1896-S	ATHENS Desk	0	49	20	0	0	160
1900-S	PARIS Guest Chair, black	52	41	46	0	0	160
1906-S	ATHENS Mobile Pedestal	70	88	56	0	0	0

7. Rozbalené ceny pořízení z karty zboží a záložky Invoicing :

E...	Type	Valuation Date	Item No.	Unit Cost	Cost is Adjusted	Entry Type	Quantity	Cost Amount (Expected)	Cost Amount (Actual)
	Increase	02.02.14	X1	10,00		Purchase	10	0,00	100,00
	Closing Entry	02.02.14	X1	10,00	✓		10	0,00	100,00
	Increase	02.02.14	X1	20,00		Purchase	10	0,00	200,00
	Closing Entry	02.02.14	X1	20,00	✓		10	0,00	200,00

8. Prodej (jeden prodejní dokument) 12 ks X1 - před zaúčtováním :

General	Invoicing	Shipping	Foreign Trade	E - Commerce	Prepayment	
No.	1043				Posting Date	02.02.14
Sell-to Customer No.	10000				Order Date	02.02.14
Sell-to Contact No.	CT000001				Document Date	02.02.14
Sell-to Customer Name	The Cannon Group PLC				Requested Delivery Date	
Sell-to Address	192 Market Square				Promised Delivery Date .	
Sell-to Address 2					External Document No. . .	
Sell-to Post Code/City	B27 4KT Birmingham				Salesperson Code	PS
Sell-to Contact	Mr. Andy Teal				Campaign No.	
No. of Archived Versions.	0				Responsibility Center . . .	BIRMINGHAM
					Assigned User ID	
					Status	Open

Type	No.	Description	Location Code	Quantity	Reserved Quantity	Unit of Measure Code	Unit Price Excl. VAT	Line Amount Excl. VAT	Line Discount %	Qty. to Ship	Quantity Shipped	Qty. to Invoice
Item	X1	Zboží X1	BLUE	10		PCS	30,00	300,00		10		10
Item	X1	Zboží X1	RED	2		PCS	30,00	60,00		2		2

9. Po zaúčtování budeme mít tyto položky zboží a tuto historii cen :

Položky zboží

Posting Date	Entry Type	Document Type	Document No.	Item No.	Description	Location Code	Quantity	Invoiced Quantity	Remaining Quantity	Sales Amount (Actual)	Cost Amount (Actual)	Cost Amount (Non-Invtbl.)	Open
02.02.14	Purchase	Purchase Receipt	107054	X1		BLUE	10	10	0	0,00	100,00	0,00	
02.02.14	Purchase	Purchase Receipt	107054	X1		RED	10	10	8	0,00	200,00	0,00	✓
02.02.14	Sale	Sales Shipment	102068	X1		BLUE	-10	-10	0	300,00	-100,00	0,00	
02.02.14	Sale	Sales Shipment	102068	X1		RED	-2	-2	0	60,00	-40,00	0,00	

Rozbalení cen :

E...	Type	Valuation Date	Item No.	Unit Cost	Cost is Adjusted	Entry Type	Quantity	Cost Amount (Expected)	Cost Amount (Actual)
	Increase	02.02.14	X1	10,00		Purchase	10	0,00	100,00
	Decrease	02.02.14	X1	10,00		Sale	-10	0,00	-100,00
	Closing Entry	02.02.14	X1	0,00	✓		0	0,00	0,00
	Increase	02.02.14	X1	20,00		Purchase	10	0,00	200,00
	Decrease	02.02.14	X1	20,00		Sale	-2	0,00	-40,00
	Closing Entry	02.02.14	X1	20,00	✓		8	0,00	160,00

Cena pořízení je nyní po prodeji 12 ks z původních 20 ($20-12=8$) celkem $160/8=20$ Kč.

10. Zisk před a po adjustaci cen (ze zaúčtované faktury s pomocí F9) :

General		Customer	
Amount		360,00	
Inv. Discount Amount . .		0,00	
Total		360,00	
25% VAT		90,00	
Total Incl. VAT		450,00	
Sales (LCY)		360,00	
Original Profit (LCY) . . .		180,00	
Adjusted Profit (LCY) . .		220,00	
Original Profit %		50,0	
Adjusted Profit %		61,1	

Prodejní cena $12*30=360$ Kč. Původní cena pořízení byla : $(10*10+10*20)/20=15$ Kč a náklad $15 \text{ Kč} *12=180$ Kč. Po adjustaci dojde k tomu, že náklad je $10*10+2*20=100+40=140$ a dostaneme $360-140=220$ Kč.

11. Další řešení z logistického hlediska by bylo převod 2 ks z lokace Červený do lokace Modrý a prodej 12 ks z lokace Modrý. Kvůli tomuto modelu dokoupíme opět do prázdné lokace modrá 10 Ks X1 za původních 10 Kč. Položky pak budou vypadat takto :

Posting Date	Entry Type	Document Type	Document No.	Item No.	Description	Location Code	Quantity	Invoiced Quantity	Remaining Quantity	Sales Amount (Actual)	Cost Amount (Actual)	Cost Amount (Non-Invtbl.)
02.02.14	Purchase	Purchase Receipt	107054	X1		BLUE	10	10	0	0,00	100,00	0,00
02.02.14	Purchase	Purchase Receipt	107054	X1		RED	10	10	8	0,00	200,00	0,00
02.02.14	Sale	Sales Shipment	102068	X1		BLUE	-10	-10	0	300,00	-100,00	0,00
02.02.14	Sale	Sales Shipment	102068	X1		RED	-2	-2	0	60,00	-40,00	0,00
02.02.14	Purchase	Purchase Receipt	107055	X1		BLUE	10	10	10	0,00	100,00	0,00

12. Transfer 2 ks X2 z Červený do Modrý s pomocí Objednávky transferu

General		Transfer-from		Transfer-to		Foreign Trade	
No.		1013		Posting Date		28.02.13	
Transfer-from Code . .		RED		Department Code			
Transfer-to Code . . .		BLUE		Project Code			
In-Transit Code		OWN LOG.		Assigned User ID			
				Status		Open	

Item No.	Description	Quantity	Reserved...	Reserved...	Reserved...	Unit of M...	Qty. to Ship	Quantity ...
X1	Zboží X1	2				PCS	2	

13. Po zaúčtování transferu dostaneme tyto položky zboží X1

Posting Date	Entry Type	Document Type	Document No.	Item No.	Description	Location Code	Quantity	Invoiced Quantity	Remaining Quantity	Sales Amount (Actual)	Cost Amount (Actual)
28.02.13	Transfer	Transfer Shipment	108007	X1		RED	-2	-2	0	0,00	-40,00
28.02.13	Transfer	Transfer Shipment	108007	X1		OWN LOG.	2	2	0	0,00	40,00
28.02.13	Transfer	Transfer Receipt	109004	X1		OWN LOG.	-2	-2	0	0,00	-40,00
28.02.13	Transfer	Transfer Receipt	109004	X1		BLUE	2	2	2	0,00	40,00
02.02.14	Purchase	Purchase Receipt	107054	X1		BLUE	10	10	0	0,00	100,00
02.02.14	Purchase	Purchase Receipt	107054	X1		RED	10	10	6	0,00	200,00
02.02.14	Sale	Sales Shipment	102068	X1		BLUE	-10	-10	0	300,00	-100,00
02.02.14	Sale	Sales Shipment	102068	X1		RED	-2	-2	0	60,00	-40,00
02.02.14	Purchase	Purchase Receipt	107055	X1		BLUE	10	10	10	0,00	100,00

14. Po prodeji 12 ks X1 s pomocí jednoho jediného řádku na prodejní objednávce bude zaúčtovaná faktury vypadat takto :

General		Invoicing	Shipping	Foreign Trade	BizTalk
No.	103059	Posting Date	02.02.14		
Sell-to Customer No.	10000	Document Date	02.02.14		
Sell-to Contact No.	CT000001	Order No.	1044		
Sell-to Customer Name	The Cannon Group PLC	Pre-Assigned No.			
Sell-to Address	192 Market Square	External Document No.			
Sell-to Address 2		Salesperson Code	PS		
Sell-to Post Code/City	B27 4KT Birmingham	Responsibility Center	BIRMINGHAM		
Sell-to Contact	Mr. Andy Teal	No. Printed	0		

T... No.	Description	Quantity	Unit of M...	Unit Price...	Line Amount E...
▶ 1... X1	Zboží X1	12	PCS	30,00	360,00

15. Položky zboží pak vypadají takto :

Posting Date	Entry Type	Document Type	Document No.	Item No.	Description	Location Code	Quantity	Invoiced Quantity	Remaining Quantity	Sales Amount (Actual)	Cost Amount (Actual)	Co (Nk)
▶ 28.02.13	Transfer	Transfer Shipment	108007	X1		RED	-2	-2	0	0,00	-40,00	
28.02.13	Transfer	Transfer Shipment	108007	X1		OWN LOG.	2	2	0	0,00	40,00	
28.02.13	Transfer	Transfer Receipt	109004	X1		OWN LOG.	-2	-2	0	0,00	-40,00	
28.02.13	Transfer	Transfer Receipt	109004	X1		BLUE	2	2	0	0,00	40,00	
02.02.14	Purchase	Purchase Receipt	107054	X1		BLUE	10	10	0	0,00	100,00	
02.02.14	Purchase	Purchase Receipt	107054	X1		RED	10	10	6	0,00	200,00	
02.02.14	Sale	Sales Shipment	102068	X1		BLUE	-10	-10	0	300,00	-100,00	
02.02.14	Sale	Sales Shipment	102068	X1		RED	-2	-2	0	60,00	-40,00	
02.02.14	Purchase	Purchase Receipt	107055	X1		BLUE	10	10	0	0,00	100,00	
02.02.14	Sale	Sales Shipment	102069	X1		BLUE	-12	-12	0	360,00	-140,00	

A rozpad nákladů z karty zboží

Type	Valuation Date	Item No.	Location Code	Unit Cost	Cost is Adjusted	Item Ledger Entry No.	Posting Date	Entry Type	Quantity	Cost Amount (Expected)	Cost Amount (Actual)	
Increase	02.02.14	X1	BLUE	10,00		466	02.02.14	Purchase	10	0,00	100,00	
Increase	02.02.14	X1	BLUE	10,00		470	02.02.14	Purchase	10	0,00	100,00	
Applied Incre...	02.02.14	X1	BLUE	20,00		474	28.02.13	Transfer	2	0,00	40,00	
Decrease	02.02.14	X1	BLUE	10,00		468	02.02.14	Sale	-10	0,00	-100,00	
Decrease	02.02.14	X1	BLUE	11,67		475	02.02.14	Sale	-12	0,00	-140,00	
Closing Entry	02.02.14	X1	BLUE	0,00	✓					0	0,00	0,00
Applied Incre...	02.02.14	X1	OWN LOG.	20,00		472	28.02.13	Transfer	2	0,00	40,00	
Decrease	02.02.14	X1	OWN LOG.	20,00		473	28.02.13	Transfer	-2	0,00	-40,00	
Closing Entry	02.02.14	X1	OWN LOG.	0,00	✓					0	0,00	0,00
Increase	02.02.14	X1	RED	20,00		467	02.02.14	Purchase	10	0,00	200,00	
Decrease	02.02.14	X1	RED	20,00		469	02.02.14	Sale	-2	0,00	-40,00	
Decrease	02.02.14	X1	RED	20,00		471	28.02.13	Transfer	-2	0,00	-40,00	
Closing Entry	02.02.14	X1	RED	20,00	✓					6	0,00	120,00

16. Statistika s pomocí F9 (zde je vidět marginální rozdíl v původním zisku (místo původních 180 Kč je zde zisk 186,67 místo 180 Kč, který by spojená s prodejním dokumentem, kde se prodávala položka na dvou řádcích. Po adjustaci je ovšem zisk zase v pořádku jako u předchozího obchodního případu, tedy 61,10 % a 220 Kč. Důvod v rozdílu tkví v tom, že poslední náklad byl $10 \cdot 10 + 2 \cdot 20 = 140$ a pokud prodalo 12 ks pak $140/12 = 11,66$ /kus.

General	Customer
Amount	360,00
Inv. Discount Amount . .	0,00
Total	360,00
25% VAT	90,00
Total Incl. VAT	450,00
Sales (LCY)	360,00
Original Profit (LCY) . . .	186,67
Adjusted Profit (LCY) . .	220,00
Original Profit %	51,9
Adjusted Profit %	61,1

17. Doplnění výpočtu z položek ocenění

Posting Date	Item Ledger Entry Type	Entry Type	Adjustment	Document Type	Document No.	Item Charge No.	Description	Cost Amount (Actual)	Sales Amount (Actual)
02.02.14	Sale	Direct Cost		Sales Invoice	103059			-173,33	360,00
02.02.14	Sale	Direct Cost	✓	Sales Invoice	103059			33,33	0,00

Částky 173,33, a 33,33 jsou vypočítané z historie nákladů. Platí pro ně $(173,33 - 33,33) = 140/12 = 11,66$ kus.

Historie je vidět z reportu hodnota skladu

Inventory Valuation
CRONUS International Ltd.

Item: No.: X1

Item No.	Description	Bill of M	Base Unit	As of 31.12.00		Increases (LCY)		Decreases (LCY)		As of 28.02.14		Cost Posted to G/L
				Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
Inventory Posting Group: RESALE												
X1	Zboží X1	No	PCS	0	0,00	30	400,00	24	280,00	6	120,00	120,00
Inventory Posting Group Total: RESALE					0,00		400,00		280,00		120,00	120,00
Total					0,00		400,00		280,00		120,00	120,00