物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

一什么是物料分类账

会计准则规定，对存货的核算必须用历史成本法也就是实际成本法，如果平时采用标准成本法，那么平时核算的差异会计入差异科目，差异主要包括了进货价差即 PO 价格和标准单价之间的差异，发票校验时产生的差异，例如：PO 11/PC ,STD 10/PC,IV 12/PC 采购数量 10PC 那么进货验收后产生差异:

DR:原材料库存 100 元

材料采购差异 10 元

CR：GR/IR 110

发票校验后产生分录：

DR：FR/IR 110 元

材料采购差异 10 元

CR：应付账款 120 元

整个过程会产生 20 元的采购差异，同样的差异还会有 309 之类的调整差异，汇率差异等不一一列举物料分类账的功能就是将这些差异在库存和消耗之间分摊最大限度的还原物料实际成本。

二物料分类账的工作模式

ML 有提供两种 V+2 和 S+3，下面简单分析一下差别

V+2：这种模式收货时使用移动平均价计价并更新库存，不存在差异。

发票校验时可能会产生差异，分两种情况：

1 发票数量小于库存数量，差异被库存吸收，直接更新库存价值。

2.发票数量大于库存数量，比如收货 1000PC，发出去 800PC 库存 200，此时差异在库存和差异科目之间直接分摊

举例如下：

100PC 物料 A001，采购价 11/PC 收货时更新库存

DR：原材料库存 1100

CR：GR/IR

进行工单发料 80PC 分录：

DR：生产成本-材料消耗 880

CR：原材料库存 880

收到发票的单价是 12/PC 此时产生差异 100 元在库存和差异科目之间分摊分录：

DR：GR/IR 1100 元

原材料库存 20 元

材料差异 80 元(这个科目是 PRY 里面的单层差异科目)

CR:应付账款 1200 元

V+2 在物料帐里本身不产生差异，也不会被分摊，所以如果用 ML 的话还是要使用 S+3

S+3：下面来说说 S+3，这个可以发挥 ML 的最大功能，平时用标准成本计价，差异计入差异科目月末将差异在库存和消耗之间分摊。下面通过实例详细讲解。

3.物料帐配置

众所周知物料分类账配置相对比较简单，但是实际业务就比较复杂了。。。。下面是配置

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

OMX1

使用 S+3 的计价方式

OMX2

使用默认的 material ledger type

OMX3

将 omx2 的 ML type 分配给工厂

OMX4

定义 number range

激活实际成本

最后 CKMSTART 激活 ML(SAPRCKMJX 反激活)

下面是准备事项

为了测试方便做了以下准备：

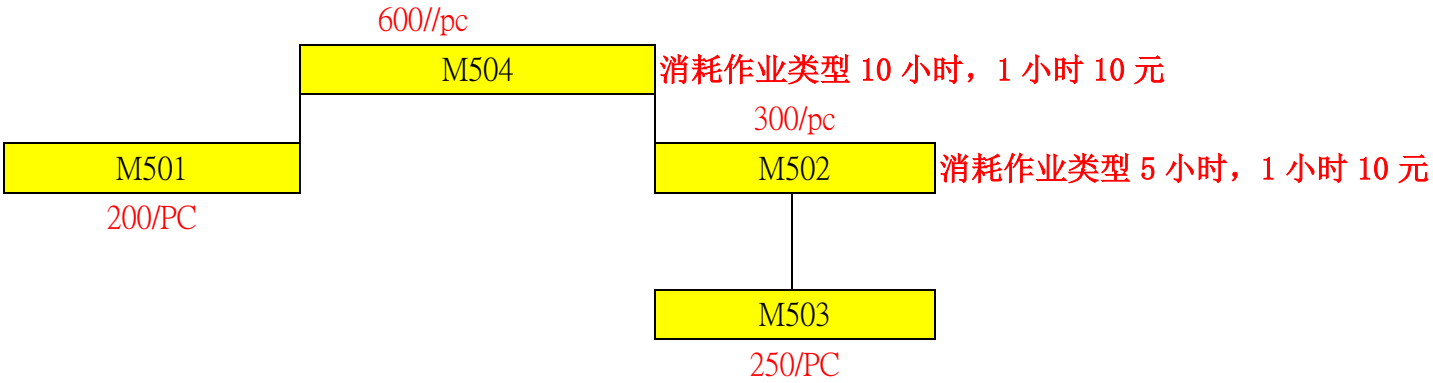
新增工厂。

1. 新增 work center：Mark，作业类型：mark 10 /h
2. 新增工单类型
3. 销售组织，SO type，反正一整套都是新的就是了。

   NND 要做个测试还挺麻烦，看样子单打独斗不行啊，要组团作战才比较好。

   =-==========

简单的 BOM 结构



建 BOM ,Routing,workcenter,activity 的过程我就不贴出来了吧，结构又不复杂，简单两下搞定。

A. 开始采购物料吧。

   M501 M503 各有 10/p 的价差

Purchasing org. [redacted]
Purch. group 001 Einkäufer 1
Company Code [redacted]

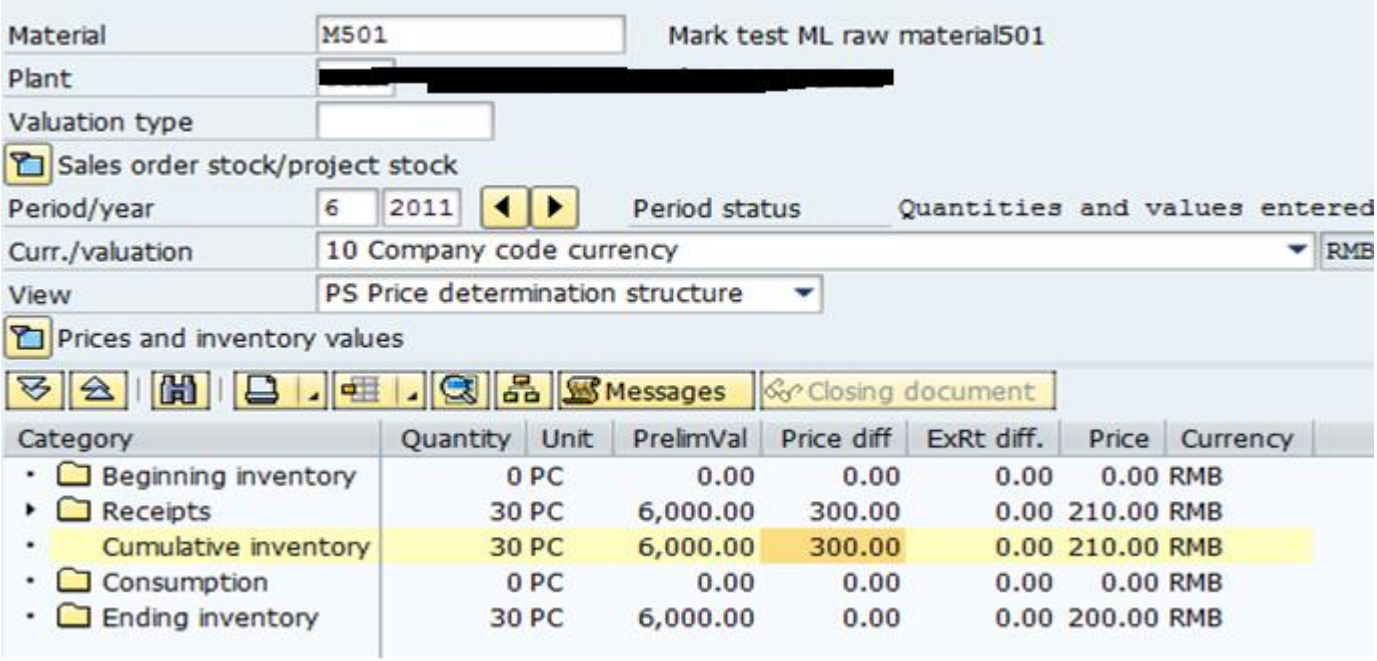
S	Item	A	I	Material	Short text	PO q...	Plnt	O.	C	Deliv. date	St...	Net price	Cu...	Per	O.	Matl group	Bat
	10			M503	Mark test ML raw ...	20	[redacted]	PC	D	2011-06-29	Com...	260.00	RMB	1	PC	FG	
	20			M501	Mark test ML raw ...	30	[redacted]	PC	D	2011-06-28	Com...	210.00	RMB	1	PC	FG	

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

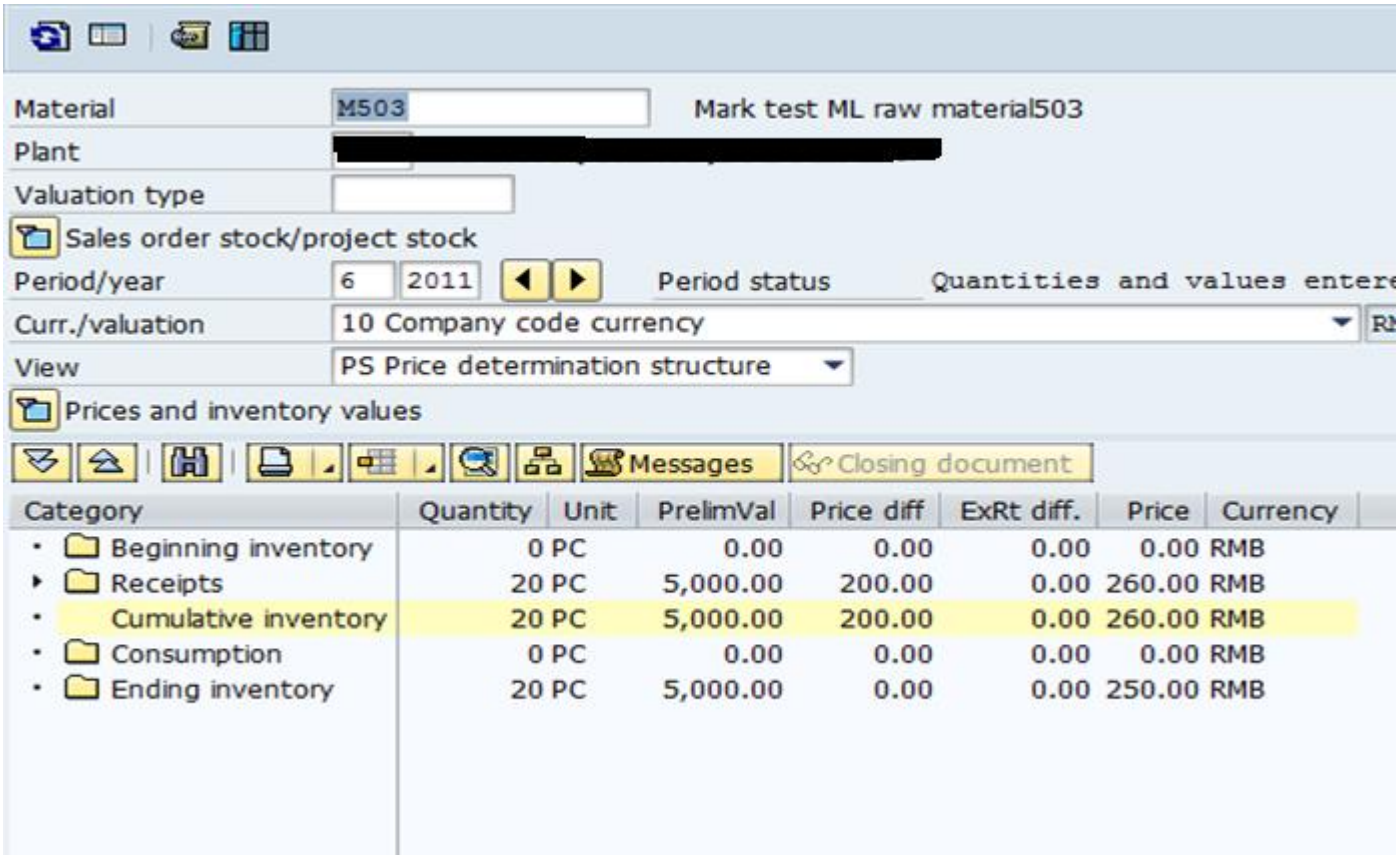
B. 看 CKM3

M501 采购数量 30 价差 300



Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	30	PC	6,000.00	300.00	0.00	210.00	RMB
Cumulative inventory	30	PC	6,000.00	300.00	0.00	210.00	RMB
Consumption	0	PC	0.00	0.00	0.00	0.00	RMB
Ending inventory	30	PC	6,000.00	0.00	0.00	200.00	RMB

M503 采购数量 20 价差 200



Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	20	PC	5,000.00	200.00	0.00	260.00	RMB
Cumulative inventory	20	PC	5,000.00	200.00	0.00	260.00	RMB
Consumption	0	PC	0.00	0.00	0.00	0.00	RMB
Ending inventory	20	PC	5,000.00	0.00	0.00	250.00	RMB

做发票校验又产生 10//PC 价格差异

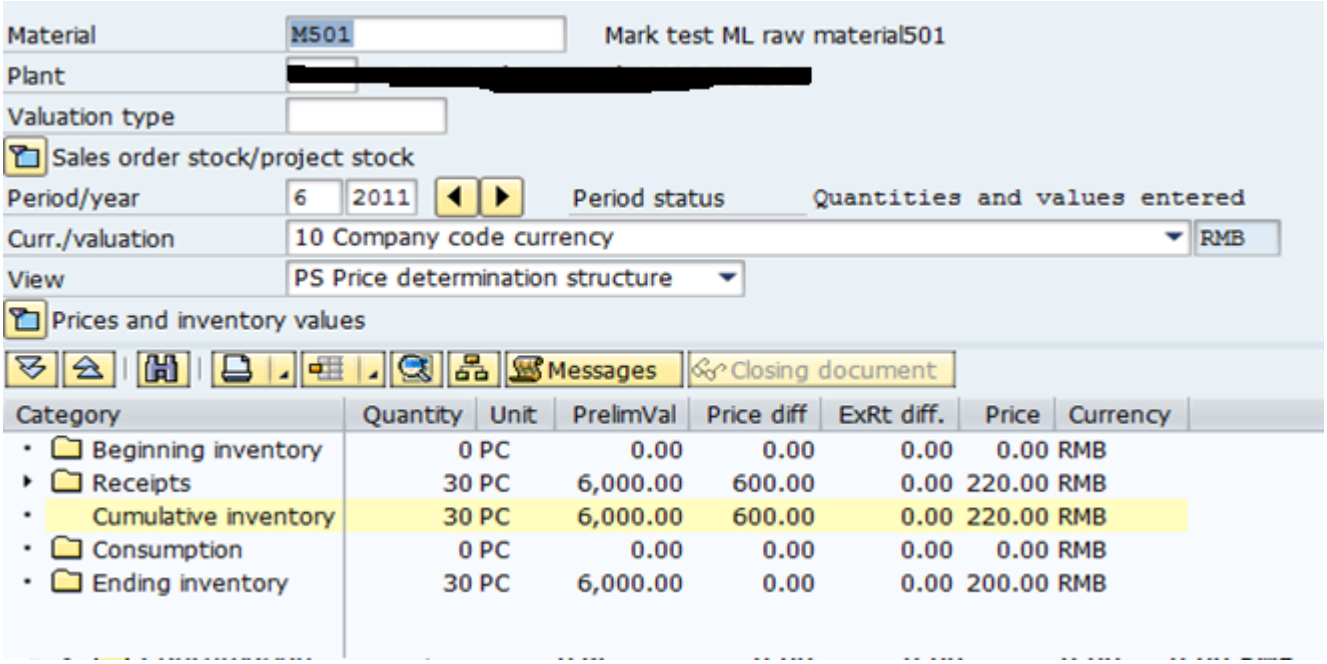
发票校验的过程不用我贴了吧，你会吧？你要是不会我就不往下讲了。。。。。

还是继续看 CKM3 吧

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

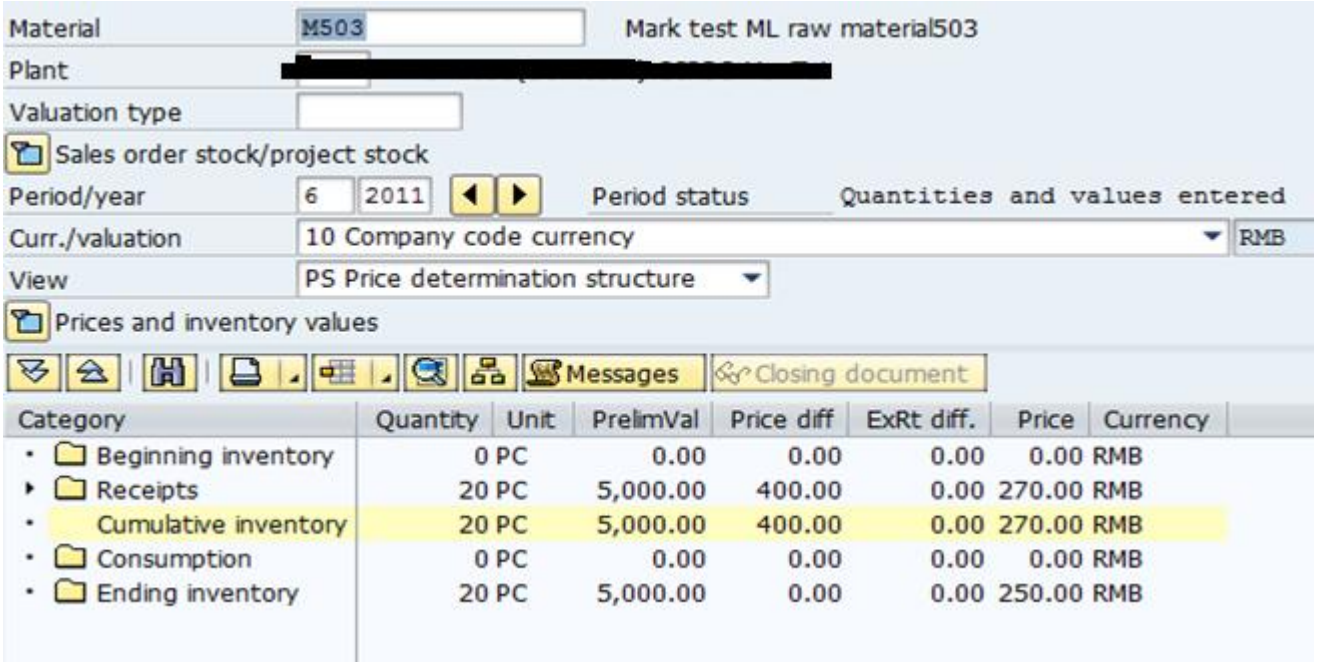
差异变成 600（GR 300+IV 300）了有木有？有木有？



Material M501 Mark test ML raw material501
Plant [redacted]
Valuation type
Sales order stock/project stock
Period/year 6 2011 Period status Quantities and values entered
Curr./valuation 10 Company code currency RMB
View PS Price determination structure
Prices and inventory values
Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	30	PC	6,000.00	600.00	0.00	220.00	RMB
Cumulative inventory	30	PC	6,000.00	600.00	0.00	220.00	RMB
Consumption	0	PC	0.00	0.00	0.00	0.00	RMB
Ending inventory	30	PC	6,000.00	0.00	0.00	200.00	RMB

差异变成 400(GR 200+IV 200)了，有木有？



Material M503 Mark test ML raw material503
Plant [redacted]
Valuation type
Sales order stock/project stock
Period/year 6 2011 Period status Quantities and values entered
Curr./valuation 10 Company code currency RMB
View PS Price determination structure
Prices and inventory values
Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	20	PC	5,000.00	400.00	0.00	270.00	RMB
Cumulative inventory	20	PC	5,000.00	400.00	0.00	270.00	RMB
Consumption	0	PC	0.00	0.00	0.00	0.00	RMB
Ending inventory	20	PC	5,000.00	0.00	0.00	250.00	RMB

接下来开张工单吧半成品的

M502 10PC

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Material Capacity

Order 1000280 Type

Material M502 Mark test ML semi finish goods Plnt

Status REL PRC MACM SETC

General | Assignment | Goods receipt | Control data | Dates/qtys | Master data | Long text

Quantities

Total quant.	10	PC	Scrap portion	0.00	%
Delivered	0		ExpectYieldVar	0	

Dates

	BasicDates		Scheduled		Confirmd	
Finish	2011-06-28	11:11	2011-06-28	11:11		
Start	2011-06-28	11:11	2011-06-28	11:11		00:00
Release			2011-06-28		2011-06-28	

Scheduling

Type 4 Current date

Floats

Scheduling margin 000

MB1A 工单发料(别问我怎么发，我会抓狂的)，然后再看看 CKM3 已经消耗 10PC ，但是差异还没有分摊。

Material M503 Mark test ML raw material503

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Quantities and values entered

Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	20	PC	5,000.00	400.00	0.00	270.00	RMB
Cumulative inventory	20	PC	5,000.00	400.00	0.00	270.00	RMB
Consumption	10	PC	2,500.00	0.00	0.00	250.00	RMB
Production	10	PC	2,500.00	0.00	0.00	250.00	RMB
M502 [redacted]	10	PC	2,500.00	0.00	0.00	250.00	RMB
10000033[redacted]	10	PC	2,500.00	0.00	0.00	250.00	RMB
Ending inventory	10	PC	2,500.00	0.00	0.00	250.00	RMB

报工入库再去 CKM3 看 M502

收货 10PC，没有差异。

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Material M502 Mark test ML semi finish goods
Plant [redacted]
Valuation type
Sales order stock/project stock
Period/year 6 2011 Period status Quantities and values entered
Curr./valuation 10 Company code currency RMB
View PS Price determination structure
Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	10	PC	3,000.00	0.00	0.00	300.00	RMB
Production	10	PC	3,000.00	0.00	0.00	300.00	RMB
1000003399 (	10	PC	3,000.00	0.00	0.00	300.00	RMB
Cumulative inventory	10	PC	3,000.00	0.00	0.00	300.00	RMB
Consumption	0	PC	0.00	0.00	0.00	0.00	RMB
Ending inventory	10	PC	3,000.00	0.00	0.00	300.00	RMB

接下来开一个成本工单 5PC 并工单发料

M502 消耗 5PC 依旧没有差异

Material M502 Mark test ML semi finish goods
Plant [redacted]
Valuation type
Sales order stock/project stock
Period/year 6 2011 Period status Quantities and values entered
Curr./valuation 10 Company code currency RMB
View PS Price determination structure
Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	10	PC	3,000.00	0.00	0.00	300.00	RMB
Cumulative inventory	10	PC	3,000.00	0.00	0.00	300.00	RMB
Consumption	5	PC	1,500.00	0.00	0.00	300.00	RMB
Production	5	PC	1,500.00	0.00	0.00	300.00	RMB
M504 [redacted]	5	PC	1,500.00	0.00	0.00	300.00	RMB
Ending inventory	5	PC	1,500.00	0.00	0.00	300.00	RMB

报工时为了体现差异，弄出来 10 小时的差异。

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Goods movements | Actual data

Order	1000281	Material	M504	Mark
Oper./activity	0010	Sequence	0	
Work center	MARK	/ [redacted]		ML test work cnter

Confirm.type: 1 Automatic final confirmati... ☐ Clear open reservations

Quantities

	To confirm	Un.
Yield	5	PC
Scrap		
Reason		

Activities

	To confirm	U..	N	Σ Already confirmed	Σ
Setup			☐	0.000	
Machine			☐	0.000	
Labor	60.0	HR	☐	0.000	

标准的工时应该是 50 小时，现在我弄了 60 小时，这时候就会产生 10 小时的差异。

报工入库的 CKM3 我忘记截图了。，接着看下一步吧。

开 SO 并做 DN：

aterial M504 Mark test ML finish goods

ant [redacted]

aluation type

Sales order stock/project stock

eriod/year 6 2011 Period status Quantities and values entered

urr./valuation 10 Company code currency RMB

ew PS Price determination structure

Prices and inventory values

Messages | Closing document

ategory	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	5	PC	3,000.00	0.00	0.00	600.00	RMB
Cumulative inventory	5	PC	3,000.00	0.00	0.00	600.00	RMB
Consumption	2	PC	1,200.00	0.00	0.00	600.00	RMB
Cost center	2	PC	1,200.00	0.00	0.00	600.00	RMB
1000003402 (	2	PC	1,200.00	0.00	0.00	600.00	RMB
Ending inventory	3	PC	1,800.00	0.00	0.00	600.00	RMB

M504 消耗 2PC，此时没有差异。

业务完成了，咱们月结吧。

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

成品工单结算，应为报工时故意弄了 10 小时差异，所以这时候产生分录。

Doc.type : SA (G/L account document) Normal document

Doc. number	1030000103	Company code	[redacted]	Fiscal year	2011
Doc. date	2011-06-28	Posting date	2011-06-30	Period	06
Calculate Tax	☐				
Doc.currency	RMB				

Itm	PK	G/L acct	Account	Account short text	Amount	Amount in LC	CoCd	Profit	Quantity	Material	Plnt	Tx
1	91	4101251100	4101251100	[redacted]	100.00-	100.00-	[redacted]		5-		[redacted]	
2	83	4101941100	4101941100	[redacted]	100.00	100.00			5	M504		

再去看 M504 已经有 100 块的差异了

Material M504 Mark test ML finish goods

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Quantities and values enter

Curr./valuation 10 Company code currency

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	5	PC	3,000.00	100.00	0.00	620.00	RMB
Cumulative inventory	5	PC	3,000.00	100.00	0.00	620.00	RMB
Consumption	2	PC	1,200.00	0.00	0.00	600.00	RMB
Ending inventory	3	PC	1,800.00	0.00	0.00	600.00	RMB

好了开始玩 ML 吧，这个 ML 可不是你想的那个 ML 啊，小同学，不要想歪了。

先单层的玩吧执行完以后看看。当然了你得先 CKMF

Allow Price Determination

Plant [redacted]

Posting period 6

Fiscal year 2011

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Material M501 Mark test ML raw material501

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Price determined single-level

Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	30	PC	6,000.00	600.00	0.00	220.00	RMB
Cumulative inventory	30	PC	6,000.00	600.00	0.00	220.00	RMB
Consumption	5	PC	1,000.00	100.00	0.00	220.00	RMB
Ending inventory	25	PC	5,000.00	500.00	0.00	220.00	RMB

Material M502 Mark test ML semi finish goods

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Price determined single-level

Curr./valuation 10 Company code currency

View PS Price determination structure

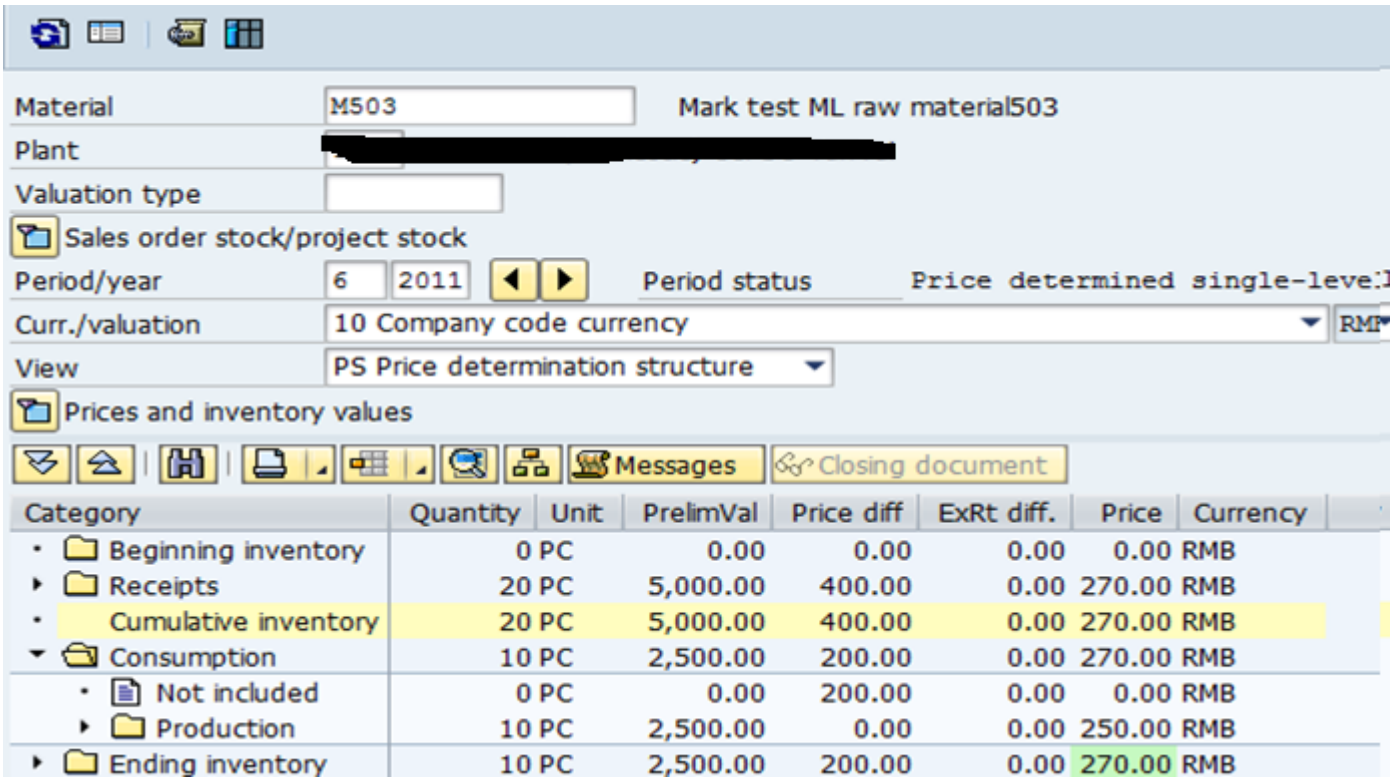
Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	10	PC	3,000.00	0.00	0.00	300.00	RMB
Cumulative inventory	10	PC	3,000.00	0.00	0.00	300.00	RMB
Consumption	5	PC	1,500.00	0.00	0.00	300.00	RMB
Ending inventory	5	PC	1,500.00	0.00	0.00	300.00	RMB

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483



Material M503 Mark test ML raw material503

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Price determined single-level

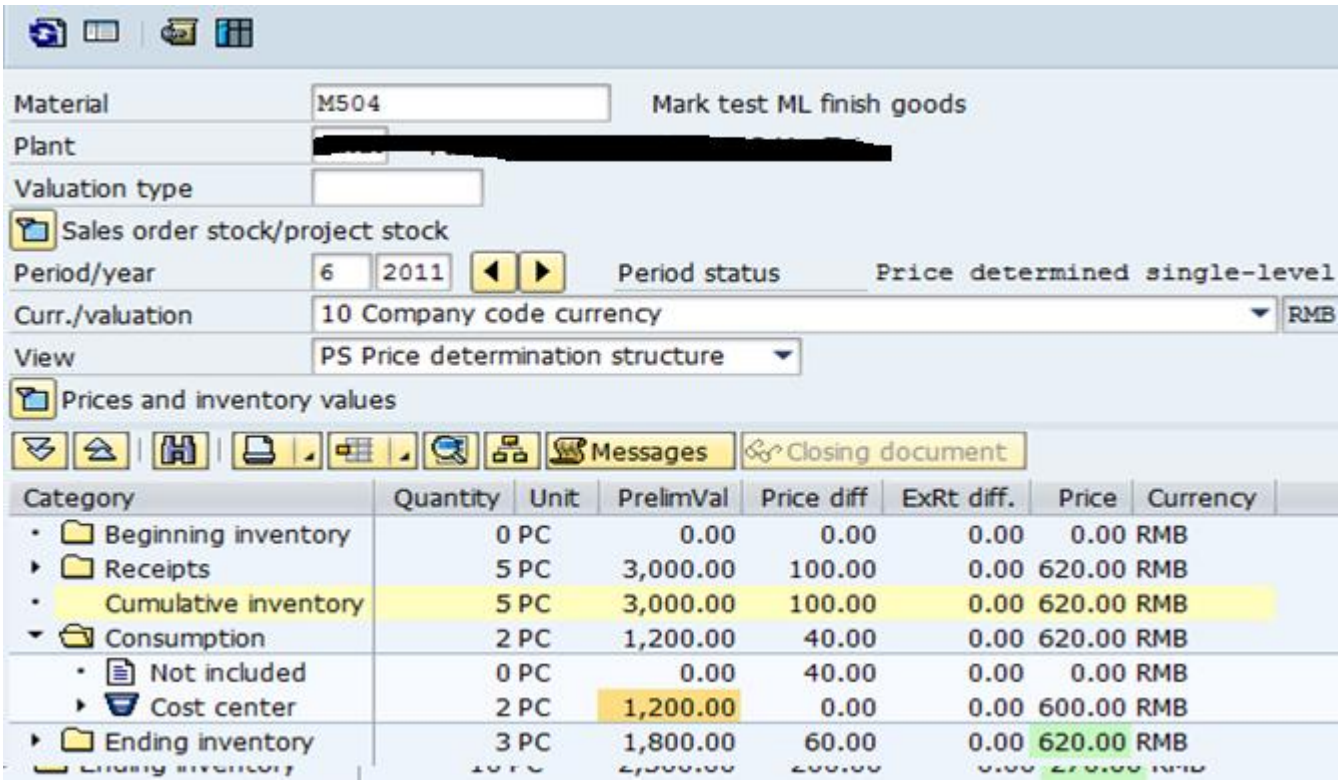
Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	20	PC	5,000.00	400.00	0.00	270.00	RMB
Cumulative inventory	20	PC	5,000.00	400.00	0.00	270.00	RMB
Consumption	10	PC	2,500.00	200.00	0.00	270.00	RMB
Not included	0	PC	0.00	200.00	0.00	0.00	RMB
Production	10	PC	2,500.00	0.00	0.00	250.00	RMB
Ending inventory	10	PC	2,500.00	200.00	0.00	270.00	RMB



Material M504 Mark test ML finish goods

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Price determined single-level

Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	5	PC	3,000.00	100.00	0.00	620.00	RMB
Cumulative inventory	5	PC	3,000.00	100.00	0.00	620.00	RMB
Consumption	2	PC	1,200.00	40.00	0.00	620.00	RMB
Not included	0	PC	0.00	40.00	0.00	0.00	RMB
Cost center	2	PC	1,200.00	0.00	0.00	600.00	RMB
Ending inventory	3	PC	1,800.00	60.00	0.00	620.00	RMB

好了来总结一下吧，善于总结的通知才是好同志。

你看明白了吗？

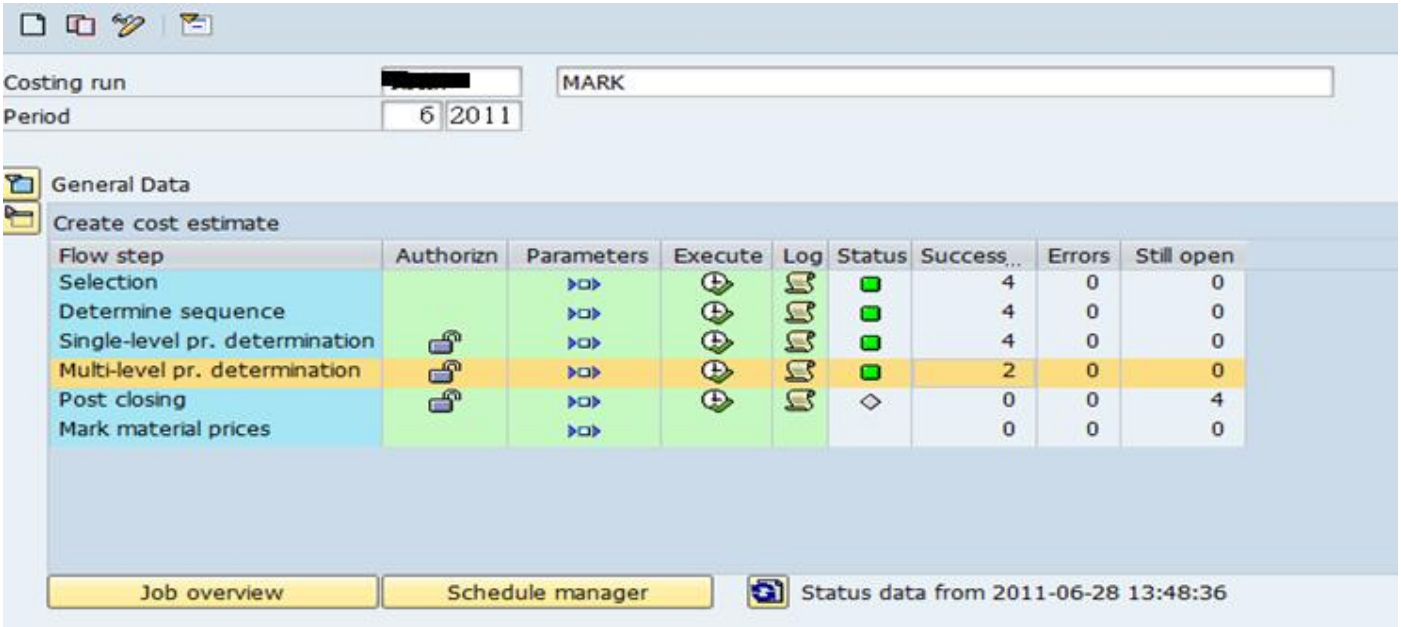
其实单层结算就是本身产生的差异在库存和消耗之间按照比例分配。不想多说，

有图有真相，自个砸吧去吧。

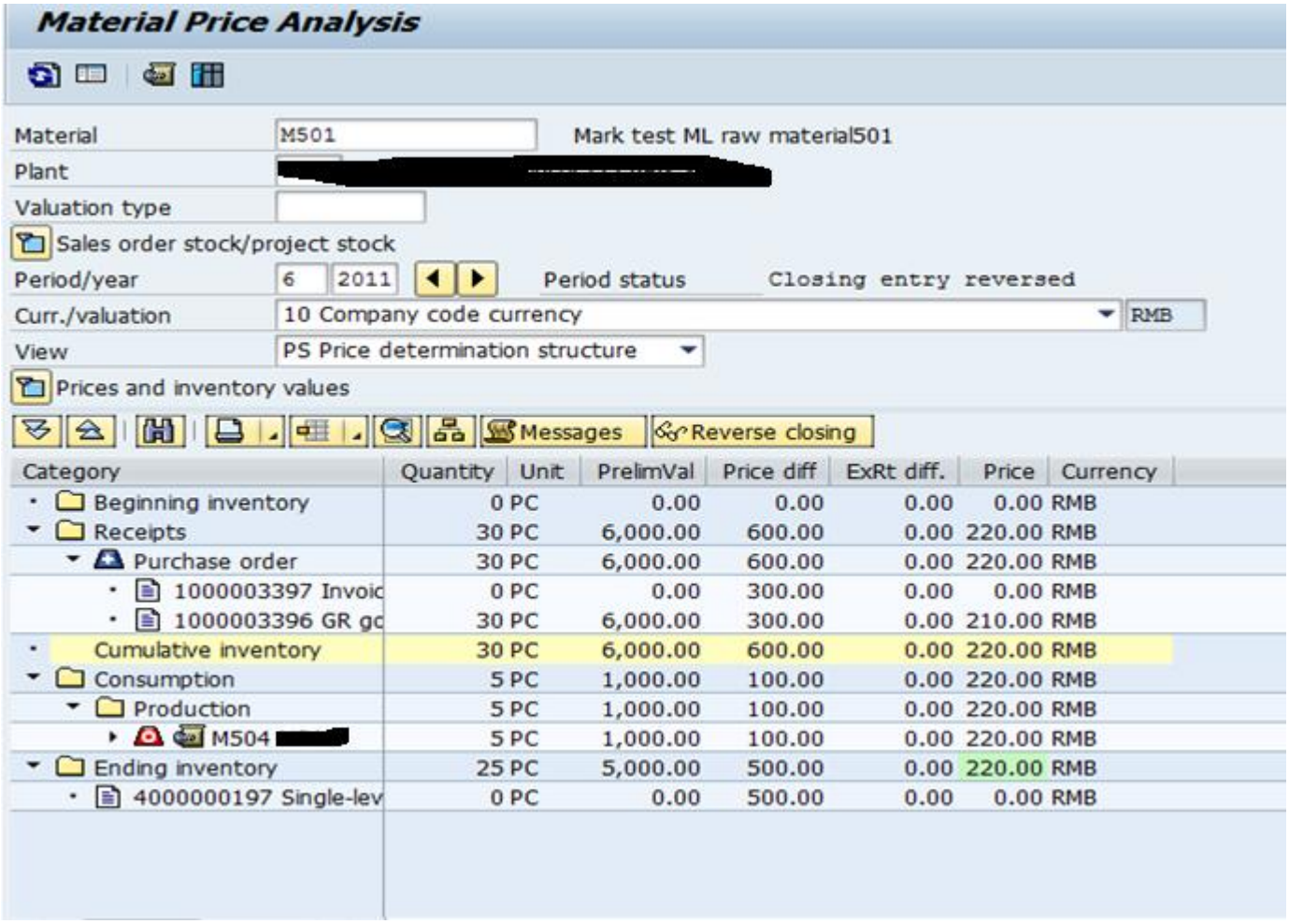
物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

再来个多层的，高级货。分摊完后，再来看。



执行成功



物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Material Price Analysis

Material: M502 — Mark test ML semi finish goods

Plant: [redacted]

Valuation type:

Sales order stock/project stock

Period/year: 6 2011 — Period status: Price determined multi-level

Curr./valuation: 10 Company code currency — RMB

View: PS Price determination structure

Prices and inventory values

Messages | Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	10	PC	3,000.00	200.00	0.00	320.00	RMB
Production	10	PC	3,000.00	200.00	0.00	320.00	RMB
5000000021 Recei	0	PC	0.00	200.00	0.00	0.00	RMB
1000003399 GR fo	10	PC	3,000.00	0.00	0.00	300.00	RMB
Cumulative inventory	10	PC	3,000.00	200.00	0.00	320.00	RMB
Consumption	5	PC	1,500.00	100.00	0.00	320.00	RMB
Production	5	PC	1,500.00	100.00	0.00	320.00	RMB
M504 [redacted]	5	PC	1,500.00	100.00	0.00	320.00	RMB
Ending inventory	5	PC	1,500.00	100.00	0.00	320.00	RMB
5000000021 Multilevel	0	PC	0.00	100.00	0.00	0.00	RMB
4000000197 Single-lev	0	PC	0.00	0.00	0.00	0.00	RMB

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

Material Price Analysis

Material M503 Mark test ML raw material503

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Closing entry reversed

Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Reverse closing

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	20	PC	5,000.00	400.00	0.00	270.00	RMB
Purchase order	20	PC	5,000.00	400.00	0.00	270.00	RMB
Cumulative inventory	20	PC	5,000.00	400.00	0.00	270.00	RMB
Consumption	10	PC	2,500.00	200.00	0.00	270.00	RMB
Production	10	PC	2,500.00	200.00	0.00	270.00	RMB
M502 [redacted]	10	PC	2,500.00	200.00	0.00	270.00	RMB
Ending inventory	10	PC	2,500.00	200.00	0.00	270.00	RMB
4000000197 Single-lev	0	PC	0.00	200.00	0.00	0.00	RMB

Material M504 Mark test ML finish goods

Plant [redacted]

Valuation type

Sales order stock/project stock

Period/year 6 2011 Period status Price determined multi-level

Curr./valuation 10 Company code currency RMB

View PS Price determination structure

Prices and inventory values

Messages Closing document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning inventory	0	PC	0.00	0.00	0.00	0.00	RMB
Receipts	5	PC	3,000.00	300.00	0.00	660.00	RMB
Production	5	PC	3,000.00	300.00	0.00	660.00	RMB
Cumulative inventory	5	PC	3,000.00	300.00	0.00	660.00	RMB
Consumption	2	PC	1,200.00	120.00	0.00	660.00	RMB
Not included	0	PC	0.00	120.00	0.00	0.00	RMB
Cost center	2	PC	1,200.00	0.00	0.00	600.00	RMB
Ending inventory	3	PC	1,800.00	180.00	0.00	660.00	RMB
5000000022 Multilevel	0	PC	0.00	120.00	0.00	0.00	RMB
4000000197 Single-lev	0	PC	0.00	60.00	0.00	0.00	RMB
4000000197 Single-lev	0	PC	0.00	0.00	0.00	0.00	RMB

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

现在来分析差异

501 503 只产生单层差异，就是收获价差和发票价差

501 价差 600 消耗分配 100 库存分配 500

503 价差 400 消耗和库存各分配 200

502 没有单层差异，只有多层差异 200 消耗和库存各分得 100

504 既有单层也有多层单层差异 100 是报工时产生的，多层差异 200 由 m501 上卷 100 和 M502 上卷 100 M504 消耗 2，库存 3 在消耗和库存之间分配差异消耗分得 120 库存分得 180

最后结算过账

为了清楚体现科目我设置了两个科目

5401113712 物料帐结算多层差 PRV

5401113711 物料帐结算单层差 PRY

Doc.type : ML (ML settlement) Normal document
Doc. number 4730000013 Company code [redacted] Fiscal year 2011
Doc. date 2011-06-28 Posting date 2011-06-30 Period 06
Calculate Tax ☐
Doc.currency RMB
Doc.head.text ML settlement

Itm	PK	G/L acct	Account	Account short text	Amount	Amount in LC	CoCd	Profit	Quantity	Material	Plnt	Tx
1	89	1243110000	1243110000	[redacted]	180.00	180.00	[redacted]		3	M504	[redacted]	
2	93	5401113711	5401113711		60.00-	60.00-			3-	M504		
3	93	5401113712	5401113712		120.00-	120.00-			3-	M504		
4	93	5401113711	5401113711		100.00-	100.00-			0	M501		
5	83	5401113712	5401113712		100.00	100.00			0	M504		
6	93	5401113712	5401113712		100.00-	100.00-			0	M502		
7	83	5401113712	5401113712		100.00	100.00			0	M504		
8	89	1241110000	1241110000		100.00	100.00			5	M502		
9	93	5401113712	5401113712		100.00-	100.00-			5-	M502		
10	93	5401113711	5401113711		200.00-	200.00-			0	M503		
11	83	5401113712	5401113712		200.00	200.00			0	M502		
12	89	1211110000	1211110000		500.00	500.00			25	M501		
13	93	5401113711	5401113711		500.00-	500.00-			25-	M501		
14	89	1211110000	1211110000		200.00	200.00			10	M503		
15	93	5401113711	5401113711		200.00-	200.00-			10-	M503		

下个月的反转分录，如果在这之前做了标准成本发布，那么下个月反转的是差异的部分。

Doc.type : ML (ML settlement) Normal document
Doc. number 4730000014 Company code [redacted] Fiscal year 2011
Doc. date 2011-06-28 Posting date 2011-07-01 Period 07
Calculate Tax ☐
Doc.currency RMB
Doc.head.text ML settlement

Itm	PK	G/L acct	Account	Account short text	Amount	Amount in LC	CoCd	Profit	Quantity	Material
1	99	1243110000	1243110000	[redacted]	180.00-	180.00-	[redacted]		3-	M504
2	83	5401113711	5401113711		60.00	60.00			3	M504
3	83	5401113712	5401113712		120.00	120.00			3	M504
4	99	1241110000	1241110000		100.00-	100.00-			5-	M502
5	83	5401113712	5401113712		100.00	100.00			5	M502
6	99	1211110000	1211110000		500.00-	500.00-			25-	M501
7	83	5401113711	5401113711		500.00	500.00			25	M501
8	99	1211110000	1211110000		200.00-	200.00-			10-	M503
9	83	5401113711	5401113711		200.00	200.00			10	M503

物料分类账实例分析

Created by 李绍广 Mark lee 2011-06-2854sg@163.commsn:mark_lee@live.cn QQ：94659483

好了，累了，累了，休息一下，休息一下，ML 的东西大体就是这么多，月末，如果你的 WIP 比较少，那几本上差异就会被瓜分的差不多。剩下的部分，计到当期的损益即可了，如果你的 WIP 比较多，那估计就悲剧了，