

# EASY Transferpricing : Costing based PA : World Wide profitability using Dual billing and stock replenishment.

## Dual Billing

Invoicing Ccode	
I/C Rev.	120
COGS <sub>vpr</sub>	<u>100</u>
	20

Receiving Ccode	Entity View	World View	World wide view
Revenue	220	220	Select:
Cost comp		40	- Relevant Ccodes
Cost comp		60	- All distr.chan. except IC
I/C COGS* → exclude		<u>20</u>	In this way only invoices with external customers are selected
COGS (from Cost Comp)		100	
COGS <sub>vpr</sub> **	<u>120</u>	<u>120</u>	
	100		

## Stock replenishment

Invoicing Ccode	
I/C Rev.	120
COGS <sub>vpr</sub>	<u>100</u>
	20

Receiving Ccode	Entity View	World View	World wide view
Revenue	220	220	By using the cost components to calculate COGS the true manufacturing cost can be derived on the customer invoices
Cost comp		40	
Cost comp		60	
IC (manual)Cost comp → excl.		<u>20</u>	
COGS (from Cost Comp)		<u>100</u>	
COGS <sub>vpr</sub> **	<u>120</u>	<u>120</u>	
	100		

\*via userexit

\*\* VPRS = transfer price because material is valued at that price.

A specific cost component for I/C surcharge is added in selling Ccode