CHAPTER 6: ITEM CHARGES

Objectives

The objectives are:

- Describe the setup of item charges.

- Explain purchase item charges and demonstrate how to assign landed costs to a posted purchase receipt.

- Describe sales item charges and demonstrate how to assign item charges to a posted sales shipment.

- Explain purchase and sales allowances and demonstrate how to assign item charges for a sales allowance on a credit memo.

Introduction

Accurate and relevant cost accounting information is an important prerequisite to efficient and competent decision-making in any trading company. At a minimum, companies register and analyze cost records derived from invoice information about their purchase and sales transactions.

However, as the cost of distributing, handling, and transporting goods starts to represent a larger share in the total inventory cost than direct purchase and manufacturing costs, there is a need to account for these costs. Examples of additional costs are:

- Insurance

- Freight cost

- Custom duties

- Any other costs associated with delivering and transporting services

Moreover, the possibility to collect detailed cost statistics at the item level becomes relevant when you determine cost of goods sold and when you account for additional sales expenses that affect profit calculations. In the first case, the company's cost structure must enable allocation of additional acquisition-cost-representing expenses (inventoriable costs) related to the purchase. In the second case, additional costs incurred as part of a sale transaction must be directly linked with the sale as expenses (non-inventoriable cost) to accurately calculate profit.

In Microsoft Dynamics® NAV, to account for both inventoriable and non-inventoriable cost incurred for purchase and sale transactions respectively, accountants can use the Item Charges functionality. Item charges represented by, for example, the cost of a purchase invoice from a transport agent for delivering a shipment from a supplier, can be assigned to a receipt document. When posted, this item charge becomes a part of the total landed cost of the item(s) to which the charge was assigned.

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Additionally, the item charges solution is flexible enough to incorporate a facility that lets the user register and post additional cost independently of the posting time of the associated purchase or sales document. That is, item charges can be assigned to the delivery after they have been posted as received and invoiced and even after the respective items have been sold. The program's costing mechanism then guarantees that these costs roll into the inventory value and cost of goods sold calculations. The functionality supports allocation of the charge cost amount based on quantity and amount.

In addition to its primary goal of supporting companies in identifying and accounting for additional landed and sales-related cost, the Item Charges functionality can be used when you manage other sales and purchase situations. For example, in a sales return situation where items are not required to be physically returned to the company, you can use an item charge to register and post an allowance amount (in the form of a credit memo). Another example is represented by the practice of charging (selling) a customer transportation fees in relation to delivering shipments or charging restock fees for returns.

Item Charges Setup

The item charges setup is part of the general Finance setup. Companies can set up different item charge numbers to distinguish charge types to account for and to create cost and sales statistics.

CRONUS International Ltd. has set up several different item charges that are typical for their business operations.

Follow these steps to open the **Item Charges** page:

1. On the navigation pane, click **Financial Management** and then click **Inventory**.
2. On the **Inventory** page, under Administration**,** click **Item Charges**.
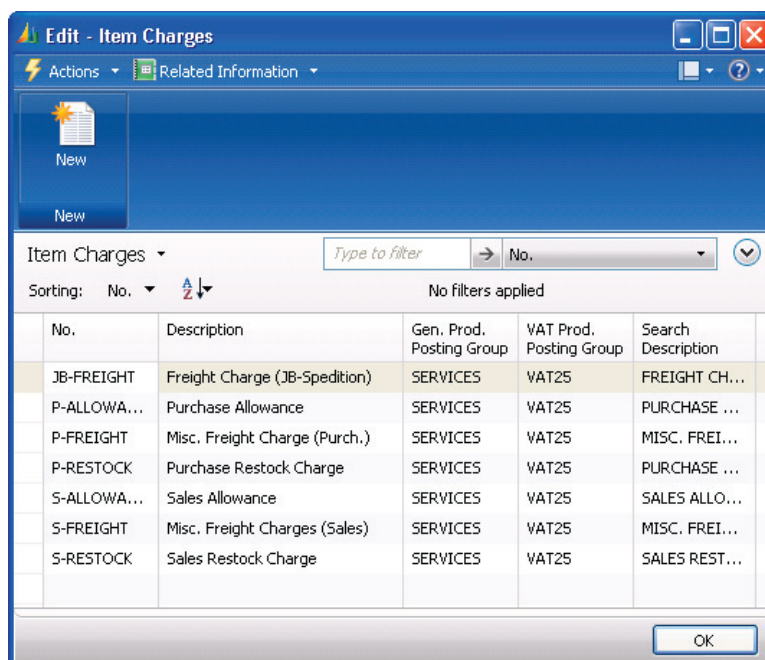

FIGURE 6.1 ITEM CHARGES

Like an item, an item charge must have a general product posting group and VAT product posting group to determine which account to post the charge amount to.

Immediately after an item charge type is set up, it can be selected on a purchase (sales) document line. There are no limits as to what companies can include in the category of item charges.

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Purchase Item Charges

When purchasing goods from suppliers, companies frequently incur additional costs, such as freight, handling charges, import taxes, and so on. These make up the purchase's total landed costs and must be included in the calculation of inventory value and cost of goods sold.

Depending on the nature of their sales agreements, companies may also pay these costs when delivering shipments. In this case, the costs represent non-inventoriable expenses that affect the company's overall profit calculation.

In both situations, accountants can register these additional costs as a separate cost category and link them directly to related items. In Microsoft Dynamics NAV, these costs are referred to as item charges. You can register item charges in two ways:

- As a separate document (purchase order/invoice)
  Typically, this is used when the invoice for the cost amount arrives some time after the original purchase document is posted or when the charge must be assigned to a sales document.

- In the same purchase document
  This option is used when the charge amount is known at the time of posting the receipt of items to which the charge relates.

As an additional help, the program can also suggest an assignment of the item charge to the selected document lines. You can modify this if necessary.

Demonstration: Assign Landed Costs to a Posted Purchase Receipt

Scenario: Following an earlier delivery from vendor 10000, the CRONUS accounting department receives an invoice for 100 LCY from the same vendor for the transportation services they provided for this delivery.

Cassie, the accountant, must now register these landed costs in the program and assign them to the original purchase (purchase receipt 107023). Because the purchase order has posted, associated freight charges must be registered in a separate invoice.

Steps: Create Purchase Invoice

Follow these steps to create the purchase invoice:

1. On the navigation pane, click **Financial Management** and then click **Payables**.
2. On the **Payables** page, click **Purchase Invoices**.
3. Click **New** and then press ENTER or TAB.
4. In the **Buy-from Vendor No.** field, enter 10000.
5. In the **Vendor Invoice No.** field, type Freight12810.
6. On the **Lines** FastTab, in the **Type** field, select Charge (Item).
7. In the **No.** field, enter P-FREIGHT to represent the freight-related cost.
8. Update the **Description** field as needed.
9. In the **Quantity** field, type 1.
10. In the **Direct Unit Cost Excl. VAT** field, type 100.

Entering charge details in this manner is appropriate when the total invoice amount applies to the complete order delivery.

Steps: Assign Landed Costs to Posted Purchase Receipt

Follow these steps to assign the charge to the posted purchase order:

1. On the **Lines** FastTab, click **Actions**, point to **Line** and then click **Item Charge Assignment**.

The **Item Charge Assignment (Purch)** page is empty. This signifies that an item charge is being assigned to an already posted document instead of to an order line created in the same document as the item charge. In the latter case, the order line(s) appear on this page.

According to the scenario, the freight invoice relates to a purchase order. Therefore, Cassie must retrieve respective posted receipt lines using the Get Receipt Lines function.

2. On the **Actions** menu, point to **Functions** and then click **Get Receipt Lines**.

NOTE: You can assign item charges to any posted outbound (return shipment and sales shipment) and inbound (return receipt and transfer receipt) documents.

3. Select all four lines for Document No. 107023 and then click **OK**.

The selected lines copy into the **Item Charge Assignment (Purch)** page.

Now Cassie can assign the charge amount manually by entering the values in the **Qty. to Assign** field for all the lines or make the assignment automatically.

In the second case, the total charge amount can be assigned either equally among the lines or proportionally based on the line amount.

Follow these steps to automatically assign the charge by amount:

1. On the **Actions** menu, point to **Functions** and then click **Suggest Item Charge Assignment**.
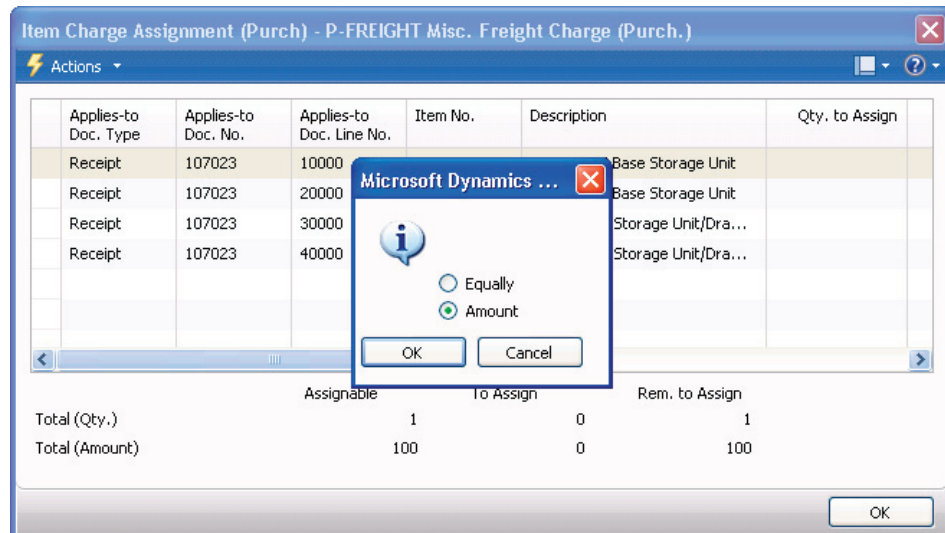

FIGURE 6.2 SELECT ITEM CHARGE ASSIGNMENT WITH THE AMOUNT OPTION SELECTED

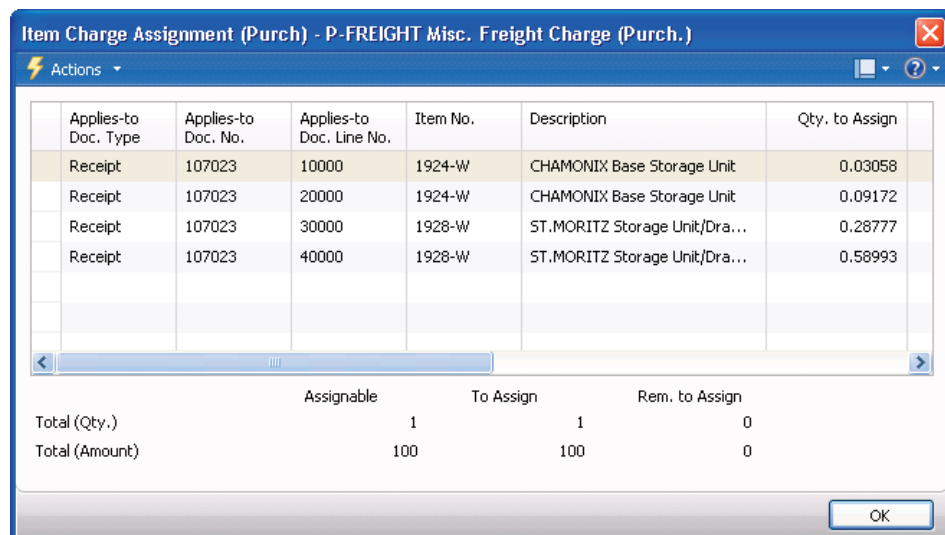2. With **Amount** selected, click **OK**.

FIGURE 6.3 CHARGE AMOUNT PROPORTIONALLY DISTRIBUTED AMONG POSTED PURCHASE ORDER LINES

The charge amount of 100 LCY distributes proportionally among the purchase order lines.

At the bottom of the **Item Charge Assignment (Purch)** page, status fields contain the total charge amount to assign, how much of this has been assigned, and how much is left to be assigned by both quantity and amount.

    3. Click **OK** to close the **Item Charge Assignment (Purch)** page.

The **Qty. to Assign** field on the purchase invoice line is updated.

    4. On the Action Pane, click **Post**.
    5. Click **Yes** to post the invoice.

Because of this posting, the program creates a link between the items from the selected purchase order and the item charge.

As the cost value (total landed cost) of the earlier-purchased items has increased by the charge amount without the actual quantity increasing, an additional value entry links to the item ledger entry of the posted purchase receipt.

Steps: Review Posted Item Charges

Follow these steps to view the value entries related to the item ledger entry for item 1928-W that was created by posting the purchase order (receipt number 107023) and the freight charge:

    1. On the **Financial Management** page, click **History** and then click **Posted Purchase Receipts**.
    2. Open purchase receipt number 107023.
    3. On the Action Pane, click **Navigate**.
    4. On the **Document Entry** FastTab, click **Item Ledger Entry**.
    5. On the Action Pane, click **Show**.

FIGURE 6.4 ITEM LEDGER ENTRIES FOR PURCHASE RECEIPT 107023

The quantity has not changed.

6. Select the first item ledger entry for item 1924-W (posted to the GREEN location).
7. On the **Related Information** menu, point to **Entry** and then click **Value Entries**. Alternatively, click the **Cost Amount (Actual)** field.

A new value entry of the type Direct Cost representing the additional cost of the freight invoice was created.

NOTE: Learn more about inventory accounting principles in the "Inventory Costing in Microsoft Dynamics® NAV 2009" training material.

Based on the value entry, the charge amount is included in the cost and profit calculations. If required, accountants can also collect statistical information specified for each item charge category.

8. Close the **Value Entries** page.
9. On the **Item Ledger Entries** page, click the **Item No.** field for item 1924-W.
10. Click **Advanced** to open the Item List.
11. On the Item List, click **Statistics** on the Action Pane.
12. On the **General** FastTab, in the **Show as Lines** field, select **Purch. Item Charge Spec**.
13. Click **Show Matrix**.

Name	Total Amount	01/28/10	01/29/10	01/30/10
JB-FREIGHT Freight Charge (JB-Spe...	0	0	0	0
P-ALLOWANCE Purchase Allowance	0	0	0	0
P-FREIGHT Misc. Freight Charge (Purch.)	12.23	12.23	0	0
P-RESTOCK Purchase Restock Charge	0	0	0	0
S-ALLOWANCE Sales Allowance	0	0	0	0
S-FREIGHT Misc. Freight Charges (S...	0	0	0	0
S-RESTOCK Sales Restock Charge	0	0	0	0

FIGURE 6.5 PURCHASE ITEM CHARGE STATISTICS FOR ITEM 1924-W

14. Escape back to the **Item Ledger Entries** page.
15. Repeat steps 9-13 for item 1928-W to review the item charges.

NOTE: Because an item charge assignment changes the item cost amount without changing the quantity of the posted entry, you can use item charges to correct value-related errors that frequently occur in the starting phase of program implementation.

Manage Non-inventoriable Costs as Item Charges

In addition to having detailed statistics on their inventory landed cost, many companies find it important to account for non-inventoriable costs. This cost category becomes relevant where companies incur freight-out costs that affect the profit calculations, or they deal with vendor-owned or headquarters-owned inventory, and do not carry inventory on their own (the accounting model used in this case is frequently referred to as retail-minus).

NOTE: The retail-minus model can be illustrated by the scenario where a company's subsidiary operates as a sales office and does not carry any inventory at its own premises. All sales could be done by using drop shipment, with the sales revenues posted at the subsidiary. The headquarters would then regularly send the subsidiary purchase invoices for the cost price of the items sold. Posted as item charges related to sales, these costs are recorded as sales expenses (non-inventoriable cost) and the subsidiary's profit calculated respectively.

To account for non-inventoriable cost incurred for sale transactions, accountants can use item charges functionality. The registering and posting procedure is similar to the one described in the "Assign Landed Costs to a Posted Purchase Order" demonstration. The only difference is that the item charge amount is assigned to outbound documents (posted sales and return shipments).

Lab 6.1 - Assign Freight Charges to an Open Purchase Order

Scenario

Purchase order number 106009 from vendor 10000 has not been posted. You receive an invoice from the same vendor for freight service for the amount of 150 LCY.

As the accountant, you must register these additional invoices, ensuring that the freight charge is distributed proportionally across the purchase lines and that inventory costs are updated correctly.

Review the value entries on both lines after you post the order.

Challenge Yourself!

1. Assign the freight charge and post the purchase order.
2. Review the values entries of each posted purchase line.

Need a Little Help?

1. Open purchase order 106009.
2. Add the freight charge line for 150 LCY.
3. Assign the item charge to the line and automatically assign the total charge proportionally based on the line amount.
4. Post the order.
5. Open the posted purchase receipt.
6. Use the Navigate function to open the item ledger entries for the receipt.
7. Review the value entries on each line.

Step by Step

Follow these steps to assign the freight charge and post the order:

1. On the navigation pane, click **Purchase** and then click **Order Processing**.
2. On the **Order Processing** page, click **Purchase Orders**.
3. Open purchase order number 106009.
4. On the next line on the **Lines** FastTab, in the **Type** field, select Charge (Item).
5. In the **No.** field, enter P-FREIGHT.
6. In the **Quantity** field, type 1.

7. In the **Direct Unit Cost Excl. VAT** field, enter 150.
8. On the **Lines** FastTab, click **Actions**, point to **Line** and then click **Item Charge Assignment**.
9. On the **Actions** menu, point to **Functions** and then click **Suggest Item Charge Assignment**.
10. With **Amount** selected, click **OK**.
11. Click **OK** to close the **Item Charge Assignment (Purch)** page.
12. On the Action Pane, click **Post**.
13. Click **OK** to receive and invoice the order.

Follow these steps to review the value entries:

1. On the **Purchase** page, click **History** and then click **Posted Purchase Receipts**.
2. Open the posted purchase receipt to vendor 10000.
3. On the Action Pane, click **Navigate**.
4. On the **Document Entry** FastTab, click **Item Ledger Entry**.
5. On the Action Pane, click **Show**.
6. Click the **Cost Amount (Actual)** field for each line to see the value entries that include the freight charges.

Sales Item Charges

The "Purchase Item Charges" lesson introduced the functionality of item charges and illustrated how it can be used to manage additional (direct and non-inventoriable) costs - freight costs, packing, insurance, customs, and so on - that a company may incur as part of a purchase and sale transaction.

When a customer pays these additional costs, this is a regular sales transaction without physical items involved. The company can record the cost amounts as sales item charges and link them to the relevant outbound document, that is, sales shipment and sales return receipts. In this manner, the company can create detailed statistics of its sales and revenue figures.

The principles of recording, assigning, and posting sale item charges are identical to those applied for purchase item charges.

The demonstration in this lesson highlights the main points of sales item charges.

Demonstration: Assign Item Charges to Posted Sales Shipments

Scenario: After several shipments were made to customer 20000 in January, on 01/28/10, the CRONUS shipping department informed the accounting department that they had insured all the shipments for the total amount of 40 LCY.

Cassie, the accountant, must now invoice the customer for the additional insurance costs and ensure that these cost amounts are reflected in the sales statistics for the items to which insurance cost applies.

First she must create a new Item Charge called Insurance with the General Product Posting Group of SERVICES and VAT Product Posting Group of VAT25.

Follow these steps to create the item charge:

1. On the navigation pane, click **Financial Management** and then click **Inventory**.
2. On the **Inventory** page, click **Item Charges**.
3. Click **New**.
4. In the **Code** field, type Insurance.
5. In the **Description** field, type Freight Insurance.
6. In the **Gen. Prod. Posting Group** field, enter SERVICES.
7. In the **VAT Prod. Posting Group** field, enter VAT25.
8. Click **OK** to close the **Item Charges** page.

Follow these steps to create the sales invoice:

1. On the **Financial Management** page, click **Receivables** and then click **Sales Invoices**.
2. Click **New** and then press ENTER or TAB.
3. In the **Sell-to Customer No**. field, enter 20000.
4. Accept the credit limit message.
5. On the **Lines** FastTab, in the **Type** field, select **Charge (Item)**.
6. In the **No.** field, enter INSURANCE.
7. In the **Quantity** field, type 1.
8. In the **Unit Price Excl. VAT** field, type 40.

Because the charge is sold to the customer instead of incurred by the company as cost, the charge amount must be entered in the **Unit Price Excl. VAT** field.

NOTE: You cannot post costs associated with a charge automatically as a part of posting a charge line from a sales document. You must post costs related to a charge directly to an appropriate G/L account as an expense or as an item charge from a purchase document.

Follow these steps to assign the item charges and post the invoice:

1. On the **Lines** FastTab, click **Actions**, point to **Line** and then click **Item Charge Assignment**.
2. On the **Actions** menu, point to **Functions** and then click **Get Shipment Lines**.
3. Select all three shipment lines and then click **OK**.
4. On the **Actions** menu, point to **Functions** and then click **Suggest Item Charge Assignment**.
5. With **Amount** selected, click **OK**.
6. Click **OK** to close the **Item Charge Assignment (Sales)** page.
7. On the Action Pane, click **Post**.
8. Click **Yes** to post the invoice.

The program creates value entries with a link to the item ledger entries for original sales. Based on that, the sales statistics for the sold items update.

Follow these steps to view the profit calculation statistics for item 1928-S:

1. On the navigation pane, click **Sales & Marketing** and then click **Inventory & Pricing**.
2. On the **Inventory & Pricing** page, click **Items**.
3. Select the line for item 1928-S.
4. On the Action Pane, click **Statistics**.
5. Click **Show Matrix**.

FIGURE 6.6 ITEM STATISTICS - PROFIT CALCULATION FOR ITEM 1928-S

The amount of 4.02 LCY is now included in revenues and profit calculations. If required, the accountants can also collect statistical information specified for each item charge category.

Purchase and Sales Allowances

One of the essential functions of Item Charges is to facilitate registering changes to transaction costs and price amounts at the item level without affecting item availability information. This underlying principle can find many diverse applications within managing the financial flow of purchase and sales transactions.

This lesson illustrates the usage of item charges regarding purchase and sales allowances. Allowance is a term frequently used for returns. For example, if damaged items arrive to a customer, the company may offer the customer the opportunity to keep the damaged items and pay a reduced price for them instead of returning the items. The customer receives a sales allowance in a form of a credit memo for the reduced amount.

Similarly, to correct a wrongly priced delivery (without a physical return of items involved), a vendor issues an allowance to the company, which registers this amount as a purchase credit memo of an item charge type. To learn more about sales and purchase returns, refer to "Returns Management" in this training material.

Demonstration: Create an Item Charge Sales Credit Memo

Scenario: After a shipment was delivered and invoiced to customer 10000, Susan, the order processor at CRONUS, discovered that item 1964-W in the shipment was priced incorrectly at 15 percent higher than the agreed price. The shipment number is 102029.

The customer must be compensated for the difference (438 LCY, 15 percent of the total order price of 2,920 LCY). Because the items are in perfect condition, they will not be returned to CRONUS.

Cassie, the accountant, must now issue a credit memo of an item charge type.

Follow these steps to create the sales credit memo:

1. On the **Financial Management** page, click **Receivables** and then click **Sales Credit Memos**.
2. Click **New** and then press ENTER or TAB.
3. In the **Sell-to Customer No.** field, enter 10000.
4. On the **Lines** FastTab, in the **Type** field, select Charge (Item).
5. In the **No.** field, enter S-ALLOWANCE.
6. In the **Quantity** field, type 1.
7. In the **Unit Price Excl. VAT** field, type 438.
8. On the **Lines** FastTab, click **Actions**, point to **Line** and then click **Item Charge Assignment**.
9. On the **Actions** menu, point to **Functions** and then click **Get Shipment Lines**.
10. Click the line for Document No. 102029 for item 1964-W and then click **OK**.
11. In the **Quantity to Assign** field, type 1 to assign the full amount to the line.

FIGURE 6.7 ASSIGNED SHIPMENT LINE FOR THE SALES ALLOWANCE OF 438 LCY FOR ITEM 1964-W

12. Click **OK** to close the **Item Charge Assignment (Sales)** page.
13. On the Action Pane, click **Post**.
14. Click **Yes** to post the credit memo.

The customer and item sales statistics update without the original shipment quantity (and therefore item availability) changing.

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Lab 6.2 - Create an Item Charge Purchase Credit Memo

Scenario

Upon receiving and invoicing a shipment (No. 107019) from vendor 10000, the inventory manager at CRONUS discovers that two units of item 70011 had a small fault on the glass surface. The inventory manager contacts the vendor about the problem, and the vendor offers CRONUS the opportunity to keep the items for a reduced price (by 40 percent).

CRONUS receives credit memo number CM2 from the vendor in the amount of 44.28 LCY (40 percent of the unit cost of 36.90 LCY * 2).

As the accountant, your task is to register this agreement in the program, ensuring that the transaction is reflected at the item statistics level. After posting the credit memo, review the value entries for item 70011.

Challenge Yourself!

1. Process the purchase credit memo to vendor 10000 for the 44.28 LCY purchase allowance.
2. Review the posted value entries for item 70011.

Need a Little Help?

1. Create a purchase credit memo to vendor 10000.
2. Enter the purchase allowance for two at a price of 22.14.
3. Assign the item charge to the posted receipt, number 107019, for item 70011.
4. Post the credit memo.
5. Open the item card for item 70011.
6. Review the related value entries.

Step by Step

Follow these steps to process the purchase credit memo:

1. On the **Financial Management** page, click **Payables** and then click **Purchase Credit Memos**.
2. Click **New** and then press ENTER or TAB.
3. In the **Buy-from Vendor No.** field, enter 10000.
4. In the **Vendor Cr. Memo No.** field, type CM2.
5. On the **Lines** FastTab, in the **Type** field, select Charge (Item).
6. In the **No.** field, enter P-ALLOWANCE.
7. In the **Quantity** field, type 2.
8. In the **Unit Price Excl. VAT** field, type 22.14.

9. On the **Lines** FastTab, click **Actions**, point to **Line** and then click **Item Charge Assignment**.
10. On the **Actions** menu, point to **Functions** and then click **Get Receipt Lines**.
11. Click the line for Document No. 107019 for item 70011 and then click **OK**.
12. In the **Quantity to Assign** field, type 2 to assign the full amount to the line.
13. Click **OK** to close the **Item Charge Assignment (Purch)** page.
14. On the Action Pane, click **Post**.
15. Click **Yes** to post the credit memo.

Follow these steps to review the value entries for item 70011:

1. On the navigation pane, click **Purchase** and then click **Inventory & Costing**.
2. On the **Inventory & Costing** page, click **Items**.
3. Open the item card for item 70011.
4. On the **Related Information** menu, point to **Entries** and then click **Value Entries**. Here you can see the Purchase Allowance applied to this item.

Summary

A company can use item charges in the sales and purchase process to ensure cost control and to provide a good foundation for decision making.

Purchase and sales allowances are frequently used when a customer receives a damaged item and is offered a reduced price for keeping the item instead of returning it.

To learn more about posting principles and the functionality behind item charges, refer to the "Inventory Costing in Microsoft Dynamics® NAV 2009" training manual.

Test Your Knowledge

Test your knowledge with the following questions.

1. What is the primary purpose of using the Item Charges functionality?

_____

_____

_____

2. How can you account for non-inventoriable costs incurred for sales transactions using item charges?

_____

_____

_____

3. Which of the following posting groups do you set up on Item Charges? (Select all that apply)

    ( ) General Business Posting Groups

    ( ) VAT Product Posting Groups

    ( ) VAT Business Posting Groups

    ( ) General Product Posting Groups

4. How can you assign item charges to lines in the **Item Charge Assignment** page? (Select all that apply)

( ) Manually enter the values in the **Qty. to Assign** field for each line.

( ) Automatically assign the total charge amount proportionally based on the line amount.

( ) Manually enter the values in the **Amount to Assign** field for each line.

( ) Automatically assign the total charge amount equally among the lines.

5. On which of the following pages can you view posted item charges? (Select all that apply)

( ) Value Entries

( ) Item Statistics Matrix

( ) Item Ledger Entries

( ) Posted Invoice Lines

Quick Interaction: Lessons Learned

Take a moment and write down three Key Points you have learned from this chapter:

1.

2.

3.

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Solutions

Test Your Knowledge

1. What is the primary purpose of using the Item Charges functionality?

   MODEL ANSWER:

   To account for both inventoriable and non-inventoriable cost incurred for purchase and sale transactions, respectively.

2. How can you account for non-inventoriable costs incurred for sales transactions using item charges?

   MODEL ANSWER:

   Assign the item charge amount to outbound documents (posted sales and return shipments).

3. Which of the following posting groups do you set up on Item Charges? (Select all that apply)

   ( ) General Business Posting Groups

   (√) VAT Product Posting Groups

   ( ) VAT Business Posting Groups

   (√) General Product Posting Groups

4. How can you assign item charges to lines in the **Item Charge Assignment** page? (Select all that apply)

   (√) Manually enter the values in the **Qty. to Assign** field for each line.

   (√) Automatically assign the total charge amount proportionally based on the line amount.

   ( ) Manually enter the values in the **Amount to Assign** field for each line.

   (√) Automatically assign the total charge amount equally among the lines.

5. On which of the following pages can you view posted item charges? (Select all that apply)

   (√) Value Entries

   (√) Item Statistics Matrix

   ( ) Item Ledger Entries

   ( ) Posted Invoice Lines