



# Macola ES

## MANUFACTURING COST ACCOUNTING



MCA Allows you to enter detailed information about a job.

### Reporting flexibility

Costs for the material can be obtained from the Inventory Management (I/M) package. Actual costs for outside processing and custom material can also be pulled from the Accounts Payable (A/P) module or the Purchase Order and Receiving (P/O) module, if in use. Overhead costs can be allocated by department work center.

Cost reports are recorded for the job and summarized by user-defined cost type. There are two main types of cost the user can define: material and labor. The more cost types defined by the user for different purposes, the more detailed the reporting will be in the Cost Analysis Reports.

MCA Reports include:

- Summary Detail by Job/Shop Order/Item
- Labor Cost Analysis by Department and Work Center
- Material Cost Analysis Reports
- Work-in-Progress Report
- Distribution to G/L Report
- Better Report Layouts
- Multiple methods for burden capture

MCA allows users to select multiple methods for the calculation of burden to be applied to the manufacturing cost of a product. Methods include percentage of labor cost, fixed dollar amount per labor hour, percentage of material cost, fixed dollar amount per unit, or dollars per unit. You benefit by achieving maximum flexibility in how Fixed and Variable Burden can be applied, depending on how you conduct business.

### Complete absorption

All costs incurred during the manufacturing process can be absorbed into the cost of a product, including material, labor, outside processing, fixed and variable burden. The costs you absorb when producing a product more accurately reflect the true cost of goods sold in the General Ledger (G/L). Cost, rate and usage variance

Cost Variances in a standard cost environment are determined by comparing the standard cost and quantity to the actual cost incurred and the actual quantity used. Material Variances can be broken down by cost and quantity, and the G/L accounts used are tied to the Material Cost type. Labor Variances can be broken down by rate and efficiency variances, and the G/L accounts used are tied to a Work Center Accounting Group. MCA users benefit by better information; a more informative breakdown of cost variances in the General Ledger than ever before.

### More Information

For more information on Macola ES, please visit [www.macola.com](http://www.macola.com) or call 1.800.468.0834, extension 550.

## 800.468.0834



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