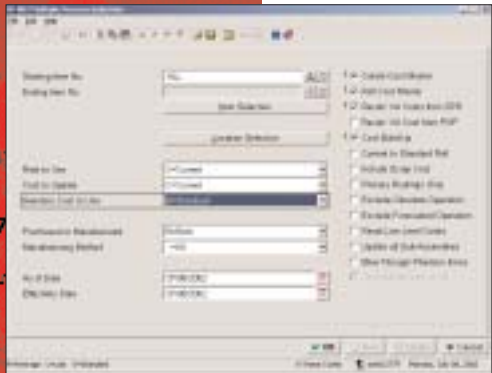




Macola ES

STANDARD COSTING



Update your cost components for one item or for your entire database. Create cost master, add material, value added costs, roll costs and make them your standard-all from one application within your cost analysis Standard Costing package.

Costed routing sheets

Costed routing sheets are provided to detail the routing costs associated with operations - including labor, outside processing, fixed burden, and variable burden costs.

Costing reports

Macola ES's S/C provides a variety of comprehensive reports for maintaining the Cost Master File for management planning, including:

- Cost Master List
- Costed Explosion Reports
- Routing Cost Variance Report
- Cost of Sales Report
- Cost of Inventory Report
- Change To Inventory Valuation Report
- Item Cost Restandardization Report
- Standard To Current Log
- Missing or Zero Item Cost Report
- Material Cost Variance Report

More Information

For more information on Macola ES, please visit www.macola.com or call 1.800.468.0834, extension 550.

800.468.0834



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STANDARD COSTING

Item Name	Standard Cost	Current Cost	Projected Cost
Material Cost	100000	100000	100000
Labor Cost	200000	200000	200000
Overhead Cost	300000	300000	300000
Fixed Burden Cost	400000	400000	400000
Variable Burden Cost	500000	500000	500000
Energy Cost	600000	600000	600000
Scrap Cost	700000	700000	700000
Outside Cost	800000	800000	800000
Inventory	900000	900000	900000

Macola ES's Standard Costing cost master screen provides the user with the ability to view and maintain costs with the breakdown of each type of cost.

Macola ES's Standard Costing (S/C) package helps you maintain standard, current and projected costs for both accounting and manufacturing management. Standard Costing is concerned with the calculation of standard costs, current costs and projected costs in order to establish product prices.

Important advantages of Standard Costing are:

- Standard cost changes can be identified quickly
- S/C package provides three sets of costs
- Provides Costed routing sheets to detail the routing costs
- Reports for maintaining the Cost Master File for management planning

Standard Costing is a comprehensive and powerful tool for maintaining standard, current and projected costs for both accounting and manufacturing operations. Its unique features are ideal for helping you manage the planning and budgeting of your entire operation.

For manufactured items, Macola ES's S/C package maintains cost for items manufactured in Shop Floor Control (SFC) and Production Order Processing (POP). Total material and value-added costs for manufactured items can be easily determined based on the product structure as entered in the Bill of Materials (BOM) package. The value-added costs for manufactured items, labor, overhead and outside service costs, will be easily determined from the Standard Product Routing (SPR) package.

S/C lets you easily spot all standard cost changes quickly and helps you avoid deteriorating profit margins, without constantly re-evaluating the value of your inventory. The S/C package enables a single cost change, such as a change at one operation of a routing to automatically set up a series of cost updates. It greatly decreases clerical effort and assures consistency and accuracy of all cost changes. Any changes in the bill of material will also be reflected in the current cost of every sub-assembly and end-item.

Multiple costs

Macola ES's comprehensive Standard Costing package provides three sets of costs: beginning of the year standard cost (Standard); up-to-date cost figures (Current), and projected costs used for What-If Analysis.

Cost master file

At the center of the Macola ES S/C package is the Cost Master File. It contains a record for each inventory item. Each record contains the standard value-added cost; the total cost for material, labor and outside processing; landed and scrap costs; variable and fixed burden costs.

The current and standard amounts are maintained for each level in the BOM. A cost build-up accumulates material and value-added costs for all sub-assemblies and finished goods. For convenience you have the option to only build up costs for items that use components where costs have changed - either prior to a selected cut-off date or since the previous build-up.

Standard Costing provides you with the tools so your costs reflect your true manufacturing process.

