

The Business Accounting Module will not let you down. They will help you keep an eye on calculations and cash flow. No more bad surprises.

The module includes the following functions:

- Cost centre accounting and cost unit accounting
- Dynamic budgeting
- Liquidity planning
- Analysis (cost allocation sheet, business management assessment)
- Consolidated balance sheet, consolidation
- Preliminary calculation, post calculation
- Cost Allocation Browser

Operational Accounting

CASYMIR's Operational Accounting Module enables you to keep precise, detailed control of all costs and revenues. This module is an industrial accounting system aimed to record all costs of operational services, determine the operating profit and gather all data necessary for cost and performance control, as well as for the calculation and planning of future operational services. Operational accounting is thus a key to economical thinking and acting. Together with the Liquidity Planning Module, it combines to a powerful pairing for future-proof leadership.

The Operational Accounting Module has the following structure:

Accounting periods

They represent the base periods for budgeting and evaluation within the Operational Accounting Module. The accounting periods are identical to those of the Financial Accounting Module.

Cost centres & Cost places

They are the basis of cost centre accounting. Cost places are a finer subdivision of cost centres.

Cost units

They are a prerequisite for cost unit accounting, that helps illustrate the profitability of product lines or services.



Cost types

They are equivalent to the expense, revenue or levy accounts of financial accounting.

Allocations

They define the way general and auxiliary costs are allocated to the main cost centres. The Operational Accounting Module supports fixed and variable formula, which are defined on the cost place level. CASYMIR provides a special form of allocation, since both revenues or costs can be allocated to their respective units.

Budgeting

Budgeting defines the budgets of the cost units based on their cost places. The budget for the individual cost types can be defined for an entire year or for shorter periods. Budget data may also be distributed through allocations.

The program parts of the Operational Accounting Module are:

- Budgeting
- Target vs. actual comparison
- Cost allocation
- Evaluation sheets
- Master data

Evaluation sheets

They represent a core function of the Operational Accounting Module and consist of:

- the Cost Allocation Sheet and the Business Management Assessment

These evaluation tools can be configured in a very flexible way and are available in many forms. 240 setups are available for the Business Management Assessment.

Allocations

They attribute costs and revenues to the assigned cost centres, cost places and cost units and prepare budgeting.

Allocation types, formulas, target and actual allocations can be defined for the following allocations:

- from cost place to cost place
(CP to CP target and actual allocations)
- from cost place to cost unit
(CP to CU expense allocations)
- from cost unit to cost place
(CU to CP revenue allocations)
- from cost unit to cost unit
(CU to CU target and actual allocations)

Productivity evaluations

They measure productivity of individual cost units or cost centres. Evaluations can be broken down to different degrees. Productivity evaluations are available and configurable for:

- Cost centres and cost places
- Cost centres so cost units and/or cost places to cost units
- Cost centres to purchases and/or cost places to purchases

These evaluations can be printed as lists or journals with dynamic resolution (zoom effect).

Target vs. actual comparison and ACT journal

Calculates the budgeted (target) costs and the incurred (actual) costs for each individual cost type at all cost places. The ACT journal generates a list allowing you to view and analyse the collected data. It can be sorted by cost centres and cost places.

Alignment Operational – Financial Accounting

Shows the differences between financial and operational accounting. Such differences occur if

accrual postings are not conducted consistently in both systems.

The Operational accounting module is not only multi-client capable, but can also be used on a cross-client basis. This allows using the module even within corporate structures.

Calculation

Embedded within the Business Management compound, the Calculation Module is a further controlling instrument complementing Operational Accounting and enabling specific cost-benefit calculations. Due to its particular means of calculation (differentiated cost-plus pricing), it is also suitable for calculating special productions and customized orders. The Calculation Module allows you to consider and evaluate the data and information collected by CASYMR from the most diverse points of view.

The Calculation module consists of the following parts:

- Preliminary calculation
- Post-calculation
- Collective calculation
- Inventory procedures

Calculation structure

The applied differentiated cost-plus pricing system distinguishes between direct costs and overhead costs.

Direct costs

Direct costs can be assigned directly to an order or to a specific operating performance. The corresponding data result directly from the order-based cost and revenue postings in Financial Accounting.

Overhead costs are divided into:

- Material overhead costs
- Salary overhead costs
- Administration overhead costs
- Distribution overhead costs
- Development overhead costs
- Special overhead costs

These six overhead cost types can be extended. Their designations can be changed freely.

A separate surcharge rate can be defined for any of the overhead cost types and each individual cost unit. Calculation of the surcharges is done upon inventory, which usually takes place over night, but can also be started manually.

Any number of calculation schemes can be freely defined. It is also possible to budget single orders.

Working and machine hours can be copied automatically from the Operating Data Collection (see ODC Module) to the calculation.

Calculation definition

Calculation has a line-by-line set-up and can be configured freely for an extensive part.

There are the following calculation line types:

- Normal direct costs, i.e., costs are copied from the booking journal; any number expenditure and revenue accounts can be assigned to them
- Calculated overhead cost line: costs are determined by the defined surcharge rates
- Direct salary costs: costs appearing in this line are copied from the time recording system
- Machine cost line: based on machine hours according to machine cost rates
- Total line: improve clarity, overview based on the sum of all the other calculation lines

Evaluations

Evaluations can take place over single or multiple periods, or over the complete term of an order.

Evaluations of post-order calculations are implemented in a ZOOM concept, similarly to other parts of the system. The upper level shows summarized information that can be progressively broken down. This ZOOM effect is also available when printing the evaluations.

Among others, the following list printouts are implemented:

- Total per line as detailed calculation
- Total per cost type / cost centre as detailed calculation
- Journal total as detailed calculation
- Annual balance per line as detailed calculation
- Annual balance per cost type / cost centre as detailed calculation
- Compressed – table as detailed calculation
- Compressed – ACTUAL as detailed calculation
- Compressed – TARGET as detailed calculation
- Total per line as collective calculation

Using reference order quantities (defined as a number of orders) allows to generate calculations for 'typical orders' or manufacturing order products.

Liquidity Plan

Liquidity planning is one of the most important pillars of a rational commercial policy. It is, therefore, 'a matter for the boss'. CASYMIR Business Accounting provides

the Liquidity Planning Module, which prevents profitable companies from running out of cash.

A correct liquidity planning is an ideal early warning system and an excellent basis for discussions with banks and creditors. The data provided by the different CASYMIR modules already cover a large amount of the information necessary for liquidity planning. The Liquidity Module summarises it in a reasonable way and also allows to consider free variables.

Time

The module supports free choice of planning periods. The most common timely basis for periodical liquidity planning are weeks or months, but other time frames can be planned.

Presentation

The respective liquidity plan can be visualized as a time line (e.g. weekly or monthly time line) or based on a reporting date as a figure (list format), as well as graphically in several definable diagrams. The view can be broken down until single transactions. Output can be on paper or on the screen.

Budgeting

Budgets are the backbone of modern financial planning. CASYMIR therefore provides sophisticated budgeting possibilities in the modules Financial accounting, Operational Accounting, Calculation, Sales Budgeting and Purchase Budgeting.

Financial Accounting

- Short- and medium-term inventory, cost and revenue planning
- Budgeting of inventory, costs, revenues per year or month (in order to consider seasonal fluctuations)
- Up to four additional budgets in order to keep a record of the quarterly situation with continuous budget updating
- Budgeting of profit and loss based on target/actual comparison

Operational Accounting

- Short and medium-term cost and revenue planning
- Annual or monthly budgeting of cost centres, cost places and cost units
- Up to four additional budgets in order to keep a record of the quarterly situation with continuous budget updating
- Evaluation and comparison of target and actual data

Calculation

- Short and medium-term planning of orders in Calculation
- Budgeting of orders through preliminary calculation and postcalculation.
- Evaluation and comparison of target and actual data
- Collective calculation for complete cost units, or sets of cost units

Sales Budgeting

Based on the customer master data, Sales Budgeting serves medium-term sales planning. It monitors the progress of sales and turnover (amounts) and provides a basis for long-term production planning (quantities, scheduling).

Sales budgeting helps to observe evolutions and supports prognostics.

Up to two additional budgets in order to keep a record of the situation with continuous budget updating.

Three dimensions are available.

Dimension 1

Budgeting per customer (e.g. according to geographic criteria) and concentration e.g. on:

- countries
- continents
- communities of states
- economic spaces

Dimension 2

Budgeting in time:

- yearly
- monthly in order to consider seasonal fluctuations

Dimension 3

Budgeting of products concentrating e.g. on:

- groups
- divisions
- classes
- categories

Budgeting in the given dimensions relates to sales volumes (in basic units or package) and turnover (in key currency). Budget amounts can be derived using existing price lists. Foreign currency amounts can be calculated based on a special prospective budget exchange rate.

The three dimensions can also be combined, thus allowing to focus on particular aspects of planning.

The ZOOM effect present in all CASYMIR modules allows focussing from rough planning down to single details.

Purchase Budgeting

Medium-term procurement planning in order to optimise:

- order quantities
- delivery capability
- stock capacities, stock expenses
- contracts and framework agreements

The structure of Purchase Budgeting is identical to that of Sales Budgeting. It is based on the vendor master data. The observation and comparison dates are extremely flexible due to freely definable periods, which allows fast, short-term reactions to changes in the procurement environment.

Once the prospective sales amounts have been registered in the sales budget, the purchase budget can be calculated at the push of a button: A nested exploded calculation uses the material bills to break down the budgeted requirements into the material needed for production.

Common elements

The budgeting tools mentioned above have the following common elements:

- Tabular and graphical analysis through freely definable lists
- Continuous adaptability in the budgeting process until entry deadline
- Budget controlling or blocking through the system's rights and period administration

Cost allocation browser

An ingenious management instrument.

Cost allocation charts are crucial for SMEs, even before the age of computing, when they came along as huge tables rolled up on A0 sheets. Its importance for internal cost allocation remains unchanged: It allows to optimise overhead cost allocation and assures a transparent grip on costs. Your controller will love it.

The cost allocation browser is an excellent support for cost optimisations, even if you apply a full cost approach rather than a direct or marginal-cost costing (perhaps because you are convinced that there is no fair allocation formula for overhead costs).

CAS browser – what for?

A cost allocation sheet, the window onto Operational Accounting so to speak, can become rather large and difficult to interpret following the company size and

product range – exactly the opposite of what a CAS was meant to bring, namely clarity and transparency. The size of your desktop screen may be impressive, but it will still not show you all the information you need to keep in sight. You will be scrolling the table over and over again – a tedious and inefficient task.

Not with the CASYMR CAS browser. Just as you can use a web browser (e.g. Firefox or Internet Explorer) to "scroll" the internet and focus on what is relevant, the CAS browser will present exactly the information you are looking for.

To find your way in an extensive cost allocation sheet, and see coherence, structure and possible mismatches, just select a menu item, and allocation structure will be presented graphically.

You define the field of vision

The cost allocation sheet, as a control calculation of already posted amounts, is normally just a mere reflection of bookkeeping – there is nothing to post in a CAS. However, you can use the CAS browser to arrange and modify it to match your individual needs. If you wish to keep on calculation with the CAS values, e.g. for statistical evaluation or budget simulation, you can transfer the CAS to a spreadsheet such as Excel (Microsoft) or Calc (LibreOffice) with just one press of a button.

A few mouse clicks are sufficient to compress the representation as far as to display the complete CAS on a screen or to print it. Colour nuances in lines and columns, quick info upon mouse-over (e.g. allocation details) or context menus upon right click help you keep orientation even in this condensed display.

And if you are looking for details, the CASYMR CAS browser lets you zoom into one hierarchical level after the other, all the way down to a single posting document from the archives.

Your Cost Allocation Sheet is capable of more!

The Cost Allocation Sheet is most valuable to the management for monitoring costs and test limits, e.g. when a product has a poor performance: should it be de-listed despite its positive attributes? Budget simulations and varying cost allocation formulas might show you how to adopt the price of the product to the current market conditions or the imputed costs...

In this way, the originally static cost allocation sheet becomes a promising controlling tool thanks to the CASYMR CAS browser.

Features

- Up to 240 structured set-ups (according to account plan or business management assessment)
- overview of actual costs, budgets and forecasts on one sheet
- data always up-to-date
- concentration options on different levels
- drill-down function all the way down to single posting documents
- freely definable allocation procedures
- graphic visualisation of the allocation formula
- allocations can be rolled forward and back
- sophisticated data export functions