



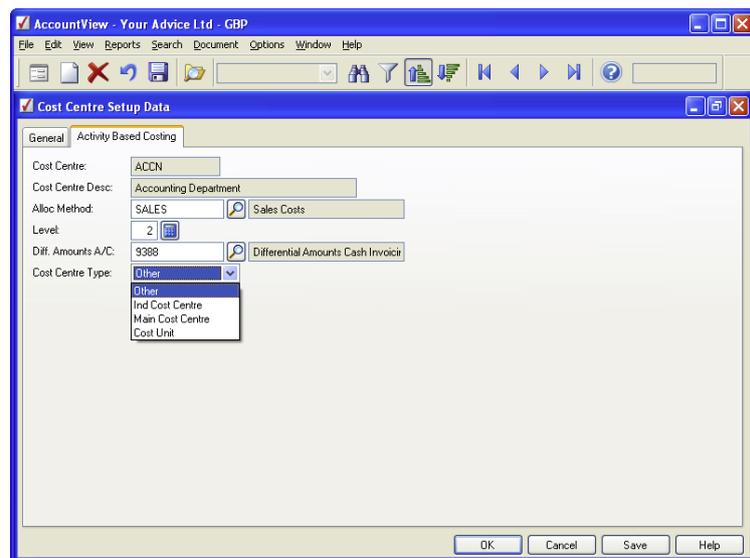
COST DISTRIBUTIONS II / ACTIVITY BASED COSTING

Are you looking for a flexible way to distribute costs automatically among cost units, indirect cost centres, and main cost centres? If so, you can rely on the *Activity Based Costing* module.



FOR WHOM?

For everyone who wants to distribute department costs among cost units, achieving a fair allocation based on actual costs.



For amounts that have been allocated to cost centres using allocation methods, the *Activity Based Costing* module enables automatic secondary cost allocation to cost units, indirect cost centres, and main cost centres. This allows departments to allocate costs to each other.

* It is an extension to the *Cost Distributions I* module.

UNLIMITED SECONDARY ALLOCATION

Allocate amounts – which have been allocated to cost centres – automatically and without limitation to cost units, indirect cost centres and main cost centres, so that departments can also charge costs to each other. For example, allocate your accommodation costs to all departments, development costs to the production team and administration costs to the purchasing and sales departments.

MULTIPLE ALLOCATION METHODS

You can link allocation methods not only to ledger accounts or individual day book lines, but also to cost types, indirect cost centres, main cost centres and cost units.

COST DISTRIBUTIONS II / ACTIVITY BASED COSTING



	Ind Cctr			Main Cctr			Total
	ACC	MAN	MARK	SERV	PUR	SLS	
CONTR	2,500.00						2,500.00
RENT	5,000.00						5,000.00
OV	2,500.00						2,500.00
D-ACC	-10,000.00	1,000.00	1,500.00	1,500.00	3,000.00	3,000.00	
D-MAN		-1,000.00	200.00	200.00	300.00	300.00	
D-MARK			-1,700.00	340.00	170.00	1,190.00	
D-SERV				-2,040.00	510.00	1,530.00	
Total					3,980.00	6,020.00	10,000.00

The *Activity Based Costing* module offers you extensive reporting facilities, such as a cost allocation sheet. This report shows at a glance how secondary cost allocation to the various departments has taken place.

ADVANTAGES

- Better insight into the actual distribution of your costs among departments and product groups because you can retrieve a complete cost allocation sheet at any time.
- An unlimited number of allocation methods and allocation lines for correct and automatic cost allocation.
- Unrivalled flexibility because you can change links or modify secondary allocations when configuring and defining the allocation lines.

ACTIVITY BASED COSTING

You can link your allocation methods to a procedure, such as processing orders or receipts in the warehouse. Based on this procedure, you enter your expenses, and then apply secondary cost allocation to allocate them to your products.

EXTENSIVE REPORTING FACILITIES

You can make use of the excellent reporting facilities, such as cost centre per allocation method, allocation method per cost centre, and cost allocation sheet per period, range of periods or financial year.