

# Exact Macola ES: Standard Costing

## 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 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.



### Macola ES Standard Costing business benefits:

- 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

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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.

## 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

For more information about *Macola ES Standard Costing*, please contact your business partner or account representative today, or visit [www.exactamerica.com/macola](http://www.exactamerica.com/macola).

The screenshot shows the '003 Cost Master Maintenance' window for item 'BIKEPS - Suspension Bike, LW, Black'. The window is divided into 'Basics' and 'Extra' tabs. The 'Basics' tab is active, showing the item name, UOM (EA), and other details. The 'Extra' tab is also visible, showing a table of cost components.

	Current V/A	Current Total	Standard V/A	Standard Total
Labor Hours	27.250000	27.250000	0.000000	0.000000
Material Cost	0.000000	771.000000	0.000000	0.000000
Labor Cost	369.750000	374.250000	0.000000	0.000000
Outside Process Cost	0.000000	0.000000	0.000000	0.000000
Variable Burden Cost	73.950000	75.950000	0.000000	0.000000
Fixed Burden Cost	77.647500	79.647500	0.000000	0.000000
Scrap Cost	0.000000	0.000000	0.000000	0.000000
Landed Cost:	1.000000	0.000000	0.000000	0.000000
Total Cost	521.347500	1,300.847500	0.000000	0.000000

*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.*