Practically every business performs financial accounting and invoice management. It’s a rare organization, however, that makes use of cost accounting. The question is: Can you afford not to have your business and its costs under control?

Allocate costs!

You’re thinking about all the work at the start to get things running. Costs have to be allocated to different business areas and then actually gathered. Or do they? Not with WINLine®!

After all, WINLine® is an integrated system - put it to work for you. Cost accounting accrues in the system practically as a by-product of normal accounting activities. When you create a General Ledger account, simply specify a related cost center. Then when making postings, you can transform expenses into costs, make postings to cost centers and cost objectives and naturally split costs. Notes for individual posting entries help you to keep track of things.

This all runs along the same lines in invoice management. Simply set up a cost objective in the Product Base Info. Cost type is then defined by linking a product with a revenue account.
You can allocate a primary cost center or cost objective to your customer. And when posting, you can naturally override these settings for the entire voucher or for individual voucher lines. The motto here is: good Base Info planning makes cost accounting a nearly automatic process.

This all applies just as well to Asset Management. Set up the operating life and cost type for your asset. If the replacement value turns out to be higher, or perhaps lower than the current value, simply index the cost of acquisition. Subsequent depreciation write offs are made in monthly or yearly cycles, according to your needs. Most importantly, everything is performed at the press of a button and with absolute cost transparency.

As you can see, with some foresight and planning when setting up your Base Info in WINLine®, cost accounting data is seamlessly and automatically collected and evaluated in key business areas. So far so good. Now what can you do with it?

### Analyse Cost Center and Cost Objectives

The task of controlling is to answer the following basic questions: Are my products priced correctly? Is the price too high or can they be made cheaper and more competitive? Is the profit margin of the product sufficient? Are my projects on track and will they be profitable? Are my departments performing efficiently?

WINLine® COST is an integrated system that helps you answer these questions. After costs have been automatically gathered from invoicing, accounting, production and asset management, start to prepare a budget. Plans can be created for the next 12 months based on the relationship between Cost objective/Cost center and Cost center/Cost type.

For preliminary calculations of cost centers make estimates for variable and total costs. Then run a Preliminary Cost Calculation. Running costs can be checked in the Journal and Cost Objective sheets. Check both current operating results in the Operating Results sheet and earned profit or loss of cost objectives in the Cost Objective Operating Statement. After the Expense Allocation Sheet has automatically been calculated, you can perform actual calculations for cost objectives.

As you can see, WINLine® COST offers many forms of analysis to give you a basis for making decisions concerning products and workforce.
Under control

The cost accounting reporting capabilities we’ve mentioned so far help you to keep an overview of your business. But that’s not all WINLine® COST has to offer.

We have included some special analysis tools for you - the “COST Statistics”. These evaluatory tools can be used when you are looking for detailed information on a specific question or problem.

Let’s say the telephone bill is unusually high this month. Print out a report relating cost type (telephone) to cost center. At a glance you can determine which department is responsible for the unusually high costs. Take a look at individual journal lines to see which employee has made frequent overseas telephone calls with customers.

Or let’s say you notice that a certain project has all your departments running at full capacity. Print out a report relating cost objectives (the project) to cost centers (departments). You can immediately discern who is really working on the project, and to which extent. And most importantly, you can determine if this project has earnings yet. It is no problem, of course, to compare this report with the departmental budgets in which resources were allocated to particular projects (cost objectives).

You can understand and recognize trends as they develop, and do something about it, when necessary. In a word, you have your business under control.
Checklist

Cost accounting is too valuable to let happen by chance. Check to see if all the functions you need are covered.

- Cost center - profit center
- Cost type groups
- Cost center allocation
- Cost objective
- Freely definable units
- Journal
- Cost types
- Posting of cost from ACC2
- Expense Allocation Sheet
- Production cost centers
- Posting of costs from ACC1
- Cost center sheet
- Administrative cost centers
- Posting of costs from ASSET
- Posting of costs from PAYROLL
- Statistics according to cost center, type and objective
- Total costs
- Posting of costs from external databases
- Preliminary calculation
- Posting of costs from PRODUCTION
- Variable costs

- Cost recording program
- Actual calculation
- Direct costs
- Indirect costs
- Cost type automatic calculation
- Pre-calculation per unit
- Actual calculatoin per unit
- Variators
- Cost type automatic allocation
- Budget comparison
- Project periods
- Linkage between product and cost objective
- Budget cost objective according to cost center
- Operating result
- Cost objective earned profit/loss
- Cost center groups
- Cost objective groups
- Budget cost center according to cost type
- Stock list partial and finished products
- Projected costs calculation
- Target costs calculation

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