



Macola ES

MANUFACTURING COST ACCOUNTING

Job No.	Job Type	Due Date	Job Status	Planned Cost	Actual Cost

MCA Allows you to enter detailed information about a job.

Reporting flexibility

Costs for the material can be obtained from the Inventory Management (I/M) package. Actual costs for outside processing and custom material can also be pulled from the Accounts Payable (A/P) module or the Purchase Order and Receiving (P/O) module, if in use. Overhead costs can be allocated by department work center.

Cost reports are recorded for the job and summarized by user-defined cost type. There are two main types of cost the user can define: material and labor. The more cost types defined by the user for different purposes, the more detailed the reporting will be in the Cost Analysis Reports.

MCA Reports include:

- Summary Detail by Job/Shop Order/Item
- Labor Cost Analysis by Department and Work Center
- Material Cost Analysis Reports
- Work-in-Progress Report
- Distribution to G/L Report
- Better Report Layouts
- Multiple methods for burden capture

MCA allows users to select multiple methods for the calculation of burden to be applied to the manufacturing cost of a product. Methods include percentage of labor cost, fixed dollar amount per labor hour, percentage of material cost, fixed dollar amount per unit, or dollars per unit. You benefit by achieving maximum flexibility in how Fixed and Variable Burden can be applied, depending on how you conduct business.

Complete absorption

All costs incurred during the manufacturing process can be absorbed into the cost of a product, including material, labor, outside processing, fixed and variable burden. The costs you absorb when producing a product more accurately reflect the true cost of goods sold in the General Ledger (G/L). Cost, rate and usage variance

Cost Variances in a standard cost environment are determined by comparing the standard cost and quantity to the actual cost incurred and the actual quantity used. Material Variances can be broken down by cost and quantity, and the G/L accounts used are tied to the Material Cost type. Labor Variances can be broken down by rate and efficiency variances, and the G/L accounts used are tied to a Work Center Accounting Group. MCA users benefit by better information; a more informative breakdown of cost variances in the General Ledger than ever before.

More Information

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

800.468.0834



Exact Software North America
300 Brickstone Square
Andover, MA 01810
Tel: 888.877.5126
Fax: 978.474.9317
Sales: 800.468.0834 ext 550

Boston, MA
Cambridge, ON
Columbus, OH
Fort Lauderdale, FL

Houston, TX
Los Angeles, CA
Orlando, FL
San Francisco, CA



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The job entry screen lets you enter information about a job.

Macola ES's Manufacturing Cost Accounting (MCA) package is an analysis solution designed for manufacturers to use in tracking actual costs and in comparing these actual costs to planned costs yielding valuable variance analysis data. The MCA module is the primary source for linking accounting entries from shop orders to the General Ledger (G/L). It is also designed to enter miscellaneous costs associated with, or allocated to, a job.

Important advantages of Manufacturing Cost Accounting are:

- Make better costing decisions
- Compare planned labor cost vs. actual labor cost
- Analyze material costs
- Break down costs by department or work center
- Track variances
- Report and track costs at job/shop order/item level
- Enter and track miscellaneous costs
- Calculate costs of Job/shop order/item
- Better decision-making with MCA

MCA analyzes costs. It compares planned or estimated costs to actual costs and provides valuable management reports, inquiries and graphs which are vital in managing your costing functions. The output of MCA also helps management pin down exactly where actual costs exceed planned or estimated costs.

MCA starts with the entry of jobs. Jobs can be general in nature or can be tied directly to one or more shop orders entered in the Shop Floor Control (SFC) package. Jobs can also be automatically created as shop orders are entered in SFC. Miscellaneous costs for jobs not specifically tied to shop orders can also be entered using MCA's Activity Transaction Entry application.

Cost allocation flexibility

Ordinarily, actual costs for direct labor, materials and outside processing are captured when the activity is entered against the shop order in SFC's Activity Transaction Processing application. The cost information captured in SFC is automatically made available to MCA for cost analysis purposes. Sometimes costs for a shop order can not be accurately captured until after the shop order has been closed, or a cost may have been overlooked and needs to be added after the fact. MCA's flexibility allows you to enter this cost whenever you want.

MCA understands that there are specific situations where you would like to capture and analyze costs incurred against a specific project or for a given customer, but cannot directly tie these costs to a specific order. (Example: You are incurring miscellaneous consulting costs associated with the development of a product for a customer or a product that will be produced over several shop orders that can be directly tied to a future job number. These costs may be traveling expenses, lodging, meals, communications, supplies, etc.) In this situation, you may want to capture these costs to a job, but not want to directly charge the costs to a specific shop order. MCA allows you to enter these costs to a job for this purpose.

