

Exact Macola ES: Manufacturing Cost Accounting (MCA)

“MCA is the gateway to all financial modules and cost information related to valuation of inventory and shipped goods.”

The Macola ES® Manufacturing Cost Accounting (MCA) package is your essential cost analysis solution. It's designed for manufacturers to track actual costs and compare them to planned and/or standard costs, yielding valuable cost variance analysis information.

MCA analyzes costs by comparing planned or estimated costs to actual costs and provides valuable management reports and inquiries which are vital in managing your costing functions. MCA also helps management pin down exactly where actual costs exceed planned or estimated costs.

Shop Floor Control

MCA starts with the entry of jobs. Jobs can be general in nature or 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 the MCA Enter Miscellaneous Cost application.

MCA is flexible and allows you to enter costs whenever you want. 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 after posting via MCA for cost analysis purposes. Sometimes costs for a shop order cannot 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.

Capture and Analyze Cost

When 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 customer order, MCA is the ideal tool.

Costs for the material can be easily 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.



Macola ES MCA benefits:

- Do Labor Cost Analysis by Department and Work Center
- Create Material Cost Analysis Reports
- Make better pricing decisions based on generating better cost information
- Compare planned labor cost vs. actual labor cost
- Track variances down to the operation and employee level
- Repetitive and make-to-stock manufacturers will benefit from industry-leading standard cost management tools. Make-to-Order and Engineer-to-Order manufacturers benefit with accurate and flexible cost-capture against each job
- Get Summary Detail by Job/Shop Order/Item
- Streamlined Job Close functionality reduces effort and errors



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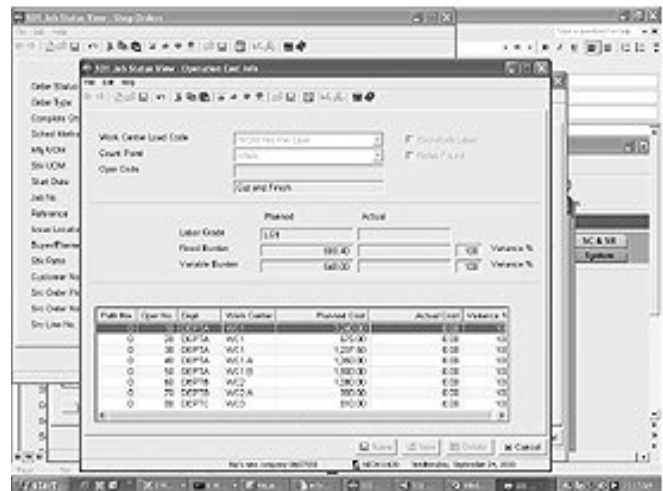
MCA provides reporting flexibility to ensure you get the type of information you need to make timely decisions. Cost reports are recorded for the job and summarized by cost types you define.

Multiple Methods to Calculate Cost

With MCA, you may 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, fixed dollar amount per machine hour, percentage of material cost, or fixed dollar amount per unit. You benefit by achieving maximum flexibility in how Fixed and Variable Burden can be applied, depending on how you conduct business.

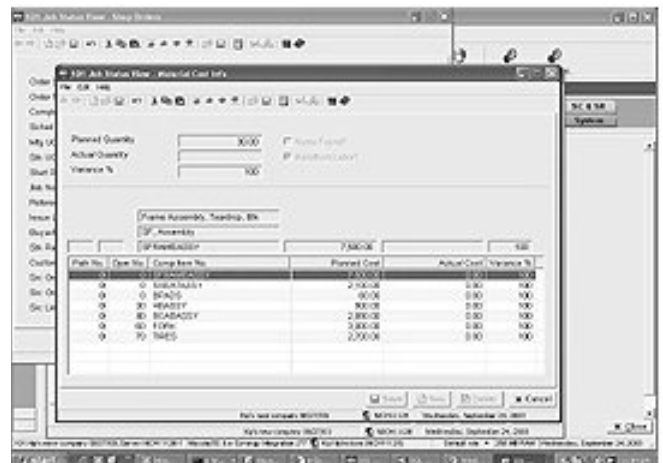
- Deliver Work-in-Process Reports
- Identify sources of cost variances whether material price, labor rate or manufacturing efficiency-related
- Analyze material cost price variances
- Analyze costs and efficiencies by department or work center
- Extensive analytical reports give you the information needed to make improvements in your procurement and manufacturing activities
- Powerful costing engine provides flexible capture of costs for actual cost environments as well—including the capture of special costs after the product is shipped
- Miscellaneous costs occurring outside production such as special transportation fees can be allocated to a job or shop order
- Powerful Work in Process (WIP) reporting
- Provides the tools to evaluate and then refine overhead burden rates
- Better understand where your profits are coming from
- Closely interacts with all of the manufacturing execution modules to provide a closed loop manufacturing execution and analysis solution

For more information about *Exact Manufacturing Cost Accounting*, please contact your Exact Software business partner or account representative today, or visit www.exactamerica.com/macola.



Plant No.	Order No.	Dept.	Work Center	Planned Cost	Actual Cost	Variance %
0	26	EXP1A	WC1	4,500.00	4,000.00	11%
0	26	EXP1A	WC1	1,200.00	1,000.00	17%
0	46	EXP1A	WC1A	1,800.00	1,800.00	0%
0	50	EXP1A	WC1B	1,800.00	1,800.00	0%
0	60	EXP1B	WC2	1,000.00	1,000.00	0%
0	70	EXP1B	WC2A	500.00	500.00	0%
0	80	EXP1C	WC3	500.00	500.00	0%

Manufacturing cost comparison between actual labor and planned cost.



Plant No.	Order No.	Comp. No.	Work Center	Planned Cost	Actual Cost	Variance %
0	0	0	EXP1A	2,000.00	2,000.00	0%
0	0	0	EXP1B	90.00	90.00	0%
0	30	0	EXP1C	800.00	800.00	0%
0	40	0	EXP1D	2,800.00	2,800.00	0%
0	40	0	EXP1E	3,000.00	3,000.00	0%
0	70	0	EXP1F	2,000.00	2,000.00	0%

Manufacturing Cost Accounting helps management pin down exactly where actual material costs exceed planned or estimated costs.



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