



Cost and performance accounting

for Microsoft Dynamics NAV

Understanding in the moment:
The 2 sides of CKL cost-
and performance accounting.

2



150 local partners for you:
Business development à la CKL.



What is CKL Software GmbH

CKL Software GmbH is a specialist for integrated cost and performance accounting based on Microsoft Dynamics NAV

CKL Software GmbH is a specialist for integrated cost and performance accounting based on Microsoft Dynamics NAV. Since our founding in 1997, we have been engaged in the (further) development of CKL cost and performance accounting. With our core product, you will receive a technical, functional and modern financial solution that is ideally adapted to your Dynamics NAV environment. It's a concept that pays off: Today, more than 1,800 small and medium-size companies are relying on CKL software – the leader in Europe in the Microsoft Dynamics NAV environment.

Our customers are the more than 150 certified partners worldwide: As a non-selling ISV, we distribute our solution exclusively through an indirect channel. We pass on our knowledge about the most modern technology, the current business requirements for internal cost accounting and the various needs of specific sectors directly to you via our partners and consultants.

CKL is a company with wind in its sails: Microsoft issued silver certification for ERP to the Hamburg company and awarded CKL cost and performance accounting the Certified for Microsoft Dynamics (CfMD) distinction. Furthermore, implementation of the projects takes place via our excellent, certified network of partners. Seasoned consultants with financial accounting know-how, enhanced by a methodological way of working, are what make the collaboration between CKL and its certified partners so successful.

Count on CKL!

CKL
software

Cost- and performance accounting

Overview



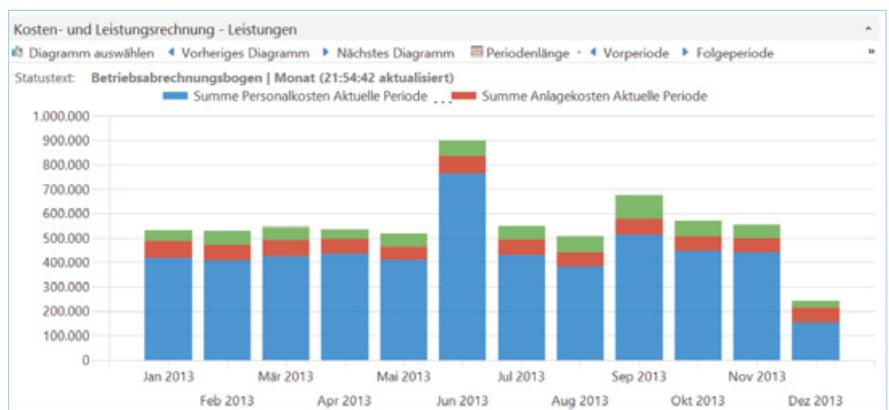
With the cost accounting for Dynamics NAV (Navigation) you obtain a modern controlling tool to support your cost analyses and operational evaluations.

With CKL cost and performance accounting, you have tools at your disposal with the options required in practice mapped for you, including inner-company billing of services, allocation according to all methods, calculatory recurring entries and working with budgeted costs as well as the evaluation of data with the help of analysis views you've created yourself. The integrated planning module makes traditional cost accounting methods possible, ranging from the actual to the normal costs all the way to flexible budget cost accounting or direct costing.

The accounting entries can be designed as desired, both within the main modules of cost centre accounting

and cost unit accounting as well as across modules in the form of settlement processes between cost centres and cost units. Data from financial accounting can thus be automatically incorporated, and information from other systems required can be included and further processed into the cost and performance accounting with no problem via individual interfaces.

With the help of cost accounting dimensions, you can introduce further hierarchies in the cost centre and cost unit accounting and use them in the development of your cost accounting. Concepts such as product groups, profit centres and segments are thus enabled as evaluation hierarchies.

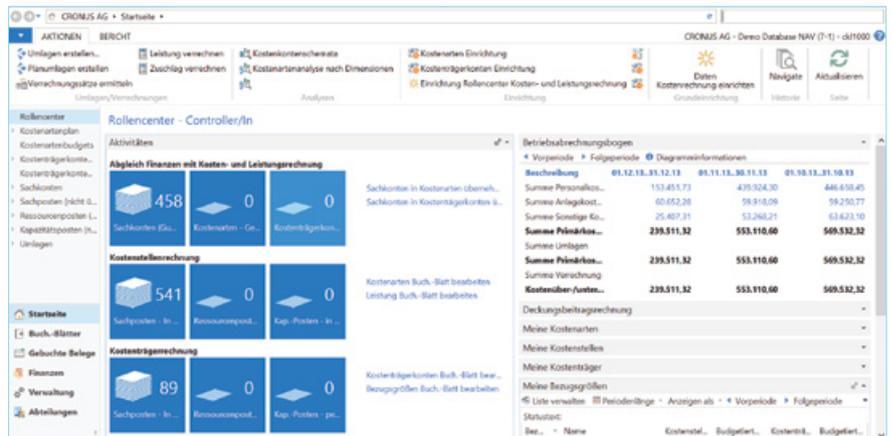


Controller's workstation

Role center

The new role-based user interface of Microsoft Dynamics NAV for the controller orders and structures the workplace in accordance with his function and task.

The activities and features for direct use are put in the foreground, other information on the background. In this way, an easy-to-see and structured application window remains with an overview of the pending tasks which supports you not only in setting better priorities but also in working more pleasantly and more productively.



Cost centre accounting

Basic functions

With cost centre accounting the basic functions of management cost accounting are delivered.

A breakdown throughout into fixed and variable cost components is possible as an important basic function. This can be supported by a firm deposit of amounts or percentage values for the respective cost types.

COST TYPE PLAN

Irrespective of whether you want to keep an individual cost type plan or a cost type plan that

matches the ledger accounts plan, the structure is fully configurable. Ledger accounts are linked with cost types of cost centre accounting.

COST ACCOUNT PATTERN

Analogue to the account pattern of financial accounting, you can put together your own evaluations. Here information can also be queried from performance and cost unit entries. Another link with analysis views opens the option of presenting evaluations of multidimensional structures, e.g. by cost centre groups or profit centres.



Kostenartenplan

No.	Name	Kostenart...	Zusammenföhung	Zelle...	Bel Betrag	Budgetierter B...	Betr...	Steu...
0100	Kostenüber-/unterdeck...	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
0200	Primärkosten/ Umlagen	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
0300	Primärkosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1000	Personalkosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1100	Lohnkosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1110	Löhne	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1111	Fertigungslöhne	Kostenart			2.781.957,82		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1112	Hilfslöhne	Kostenart			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1113	Urlaubslöhne	Kostenart			0	415.036,83	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1119	Summe Löhne	Bil-Summe	1110..1119		0	3.156.994,65	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1120	Lohnnebenkosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1121	Sozialversicherungs...	Kostenart			0	15.411,94	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1122	Berufsgenossensch...	Kostenart			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1129	Summe Lohnneben...	Bil-Summe	1120..1129		0	15.411,94	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1199	Summe Lohnkosten	Bil-Summe	1100..1199		0	3.172.406,59	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1200	Gehaltskosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1201	Gehälter	Kostenart			0	2.044.349,34	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1202	Gehaltsnebenkosten	Kostenart			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1299	Summe Gehaltskosten	Bil-Summe	1200..1299		0	2.044.349,34	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1999	Summe Personalkosten	Bil-Summe	1000..1999		0	5.216.755,93	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2000	Anlagekosten	Von-Summe			0		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

STARTS ACTIONEN

CKL/2.5 AG - Demo Database N&P (7-1) - ckl7000

Anzeigen nach:
 Datumseifer:

Rubrikenc.	Beschreibung	Aktuelle Periode	Vorperiode 1	Vorperiode 2
10	Umsatzerlöse	41.620.617,38	38.076.970,74	32.545.958,42
20	Erlösminderungen	-199.252,72	-132.149,34	-158.328,36
30	Materialaufwand	-13.310.279,13	-15.045.411,95	-13.990.736,51
40	Rohertag	28.111.085,53	22.849.409,45	18.796.893,55
50	Fertigungsgemeinkosten	-12.625,00	-12.625,00	-12.625,00
60	Fertigungsgemeinkosten			
70	Produktionsgemeinkosten			
80	DB I	28.096.460,53	22.836.784,45	18.584.268,55
90	Verschonte Strukturkosten	-669,80	-669,80	-669,80
100	DB II	28.097.290,73	22.836.114,65	18.383.598,75
110	Vertrieb + FuB			
120	DB III	28.097.290,73	22.836.114,65	18.383.598,75
130	Verwaltung			
140	EBIT	28.097.290,73	22.836.114,65	18.383.598,75

Cost centre accounting

Basic functions

DIMENSIONS

For detailed cost analyses the entry information can be very precisely grouped with dimensions. Dimensions are used across modules. Entries with the cost centre dimension are adopted with all further dimensions into cost centre accounting. Within cost accounting, entries/allocations can be undertaken while giving additional dimensions

ADOPTION

Cost accounting draws data primarily from the financial accounting module and quantity data from the production module as needed. Optionally, adoption for each entry can occur automatically or started manually if necessary.

TERMS OF REFERENCE MANAGEMENT

Terms of reference not only represent a performance unit in Dynamics NAV, they also have additional functions. Billing rates are coupled with terms of reference and as needed units in production. For

instance, a term of reference of the type hour can thus be defined with different hourly rates per cost centre and as needed units in the production or resources. The definition of the terms of reference can occur on three levels. On the first level the cost ratios per term of reference are set (e.g. kWh, hr.). In the second step the cost ratios of a term of reference can be allocated to any cost centres. In the last step there exists the option of flexibly setting the period of validity for these cost ratios. Different billing rates per period are taken into account for this.

Code	Name	Ges...	Bezugskos...
ANFRAGEN	Anzahl Anfragen	<input type="checkbox"/>	
ANGEBOTE	Anzahl Angebote	<input type="checkbox"/>	
AUFTRÄGE	Anzahl Aufträge	<input type="checkbox"/>	
BESTELLUNG	Anzahl Bestellungen	<input type="checkbox"/>	
ERWARTMGE	Erworbene Artikel (Menge)	<input type="checkbox"/>	
KM	Kilometer	<input type="checkbox"/>	2320
KWH	Kilowattstunden	<input type="checkbox"/>	2150
MITARB	Anzahl Mitarbeiter	<input type="checkbox"/>	
PRODARTM...	Proziierte Artikel (Menge)	<input type="checkbox"/>	
QM	Quadratmeter	<input type="checkbox"/>	2125
SAISON	Saisonkurve	<input type="checkbox"/>	
STD	Stunden	<input type="checkbox"/>	1111
VERKARTMGE	Verkaufte Artikel (Menge)	<input type="checkbox"/>	
WARENAUSG	Anzahl Warenausgänge	<input type="checkbox"/>	
WARENEING	Anzahl Wareneingänge	<input type="checkbox"/>	

Cost centre accounting

Functional breakdown of cost centre accounting

- Establishment of the cost type plan from the real accounts or individual set-up
- Separation of fixed and variable portions of the amount
- Filing fixed amounts and/or percentage portions by cost type
- Administration of as many dimensions/reporting indicators as required with every entry
- Optional automatic incorporation of the cost and service entries from other modules
- Reference value for managing service entries
- **NEW:** Adoption of flexible service types with the help of reference values (such as number of employees, number of offers/assignments, number of enquiries/orders, number of warehouse movements)
- Filing of the settlement rates with the reference value
- **NEW:** Application of the original value of the service origin as settlement rate
- Definition of standard apportionment formulas, e.g. according to
 - the step ladder process with distribution according to ratio, service or reference cost type
 - quantity x cost ratio with settlement rate
 - the iteration process
 - the ratio of the budget values
- Recurring calculative long-term entries
- Budgets for the cost centre accounting with the incorporation of dimensions
- Quantity budgets
- Budget structure with differentiation of fixed and variable amounts
- **NEW:** Budget link-up with the financial accounting (in both directions)
- **NEW:** Entry of budget values as actual values
- Budget structure with the help of plan assessment
- Export and import function to/from Excel
- Checking of analysis viewpoints for detailed evaluation on a multidimensional basis and for the sake of comparison of target/actual values
- Link-up of analysis viewpoints with account schemata
- User-defined evaluation options for the account schemata
- Detailed evaluations (e.g. cost type sheets, BAB according to cost centres/periods, target-actual comparisons)
- **NEW:** Straightforward deletion of cost centre entries per daybook according to erroneous entries

Cost unit accounting

Cost unit accounting and calculation

If necessary, the cost unit accounting module can be added if, for example, internal service settlements and the calculation of individual cost units are to take place. This module supplies the typical functions that a cost centre accounting system usually requires in practice.

INCORPORATION

Individual costs that have been entered in other modules with cost units can be incorporated into the cost unit accounting automatically or manually if required. If the entry for a cost unit takes place through allocation from the cost centre accounting, the entries are likewise transferred directly. Quantity

entries from the production or resources module can be incorporated immediately as an amount by combining the reference value with the settlement rate.

SURCHARGE CALCULATION

By setting up various calculation schemata, it is possible to observe and evaluate the cost units and/or the company from various perspectives. The calculation scheme can be structured according to the user's needs and supplied with the chosen surcharges on the individual costs. The overheads surcharges can, where required, be credited to the chosen cost centre as part of the internal accounting.

Cost unit accounting

Cost unit accounting and calculation



ACCOUNTING OF SERVICES

Where services can be directly allocated to a cost unit, these can be entered in the cost centre accounting in connection with the corresponding reference value under the relevant cost centre.

Code	Name	Tabellen-ID	Tabellenname	Gef..	Seiten-ID	Archiv Tab..	Archiv Tabellenname	Gef..	Seiten-ID	Wirtart Fel..	Wert Feldbezeichnung
ANZEKANFR..	Anzahl Anfragen	38	Einkaufskopf	Ja	9306	5109	Einkaufskopfarchiv	Ja	9346		
ANZEKBEST..	Anzahl Bestellungen	38	Einkaufskopf	Ja	9307	5109	Einkaufskopfarchiv	Ja	9347		
ANZLOOWA..	Anzahl Wareneingänge	7320	Wareneingangskopf	Nein	7339	7322	Geb. Wareneingangskopf	Nein	7340		
ANZLOOWE..	Anzahl Wareneingänge	7316	Wareneingangskopf	Nein	7332	7318	Geb. Wareneingangskopf	Nein	7333		
ANZMITARB..	Anzahl Mitarbeiter beendet	5200	Mitarbeiter	Ja	5201			Nein			
ANZMITARB..	Anzahl Mitarbeiter	5200	Mitarbeiter	Ja	5201			Nein			
ANZVKANGL..	Anzahl Angebote	36	Verkaufskopf	Ja	9300	5107	Verkaufskopfarchiv	Ja	9348		
ANZVKAUFT..	Anzahl Aufträge	36	Verkaufskopf	Ja	9305	5107	Verkaufskopfarchiv	Nein	9349		
ARTIKELERW	Erworbene Artikel (Menge)	5802	Wertposten	Ja	5802			Nein			14 Fakturierte Menge
ARTIKELPROD	Produzierte Artikel (Menge)	5802	Wertposten	Ja	5802			Nein			14 Fakturierte Menge
ARTIKELVERK	Verkaufte Artikel (Menge)	5802	Wertposten	Ja	5802			Nein			14 Fakturierte Menge

PLANNING MODULE

In the cost unit area, detailed budgets can be set up. These are allocated to the periods with amount details or simply with the same amounts. There is the option of exporting these to Excel in the cost unit area for the purposes of further processing and to then re-importing them again. Here too, there is the option of incorporating the budget in the financial accounting or extracting it from it. With the incorporation of the article budget the detailed elements of costs of the article calculation can be applied instead of the warehouse consumption.

ANALYSIS VIEWPOINTS

Here too, analysis viewpoints are available for detailed evaluation according to dimensions. The consideration of the budget values for subsequent target-actual comparisons is also possible.

Cost unit accounting

Functional breakdown of cost unit accounting

- As many cost units as required
- Separation of fixed and variable portions of the amount
- Optional automatic incorporation of the cost and service entries
- Contribution margin increments as required
- **NEW:** Activity recording in connection with reference values and accounting of acquired articles (quantity), produced articles (quantity), sold articles (quantity), ...
- Internal accounting for services
- Set up of as many surcharge calculation schemata as required
- **NEW:** Internal accounting for services with original values from the service origin
- **NEW:** Accounting of cost units to cost units
- Calculation of overhead surcharges for crediting to the cost centre accounting
- Creation of cost unit budgets with fixed and variable (quantity-based) budgets
- Export and import of budget data in Excel
- **NEW:** Budget linking with the financial accounting (in both directions), including from goods management (article budgets)
- Set up of as many analysis viewpoints as required for actual and budget data
- Calculative long-term entries
- **NEW:** Straightforward deletion of cost unit account entries per daybook according to erroneous entries

16 years of quick and lively:
CKL Know-how –
Your advantage.



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software

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