



■ Cost Accounting

Manual

Vers. 002.003

2009.11

Index

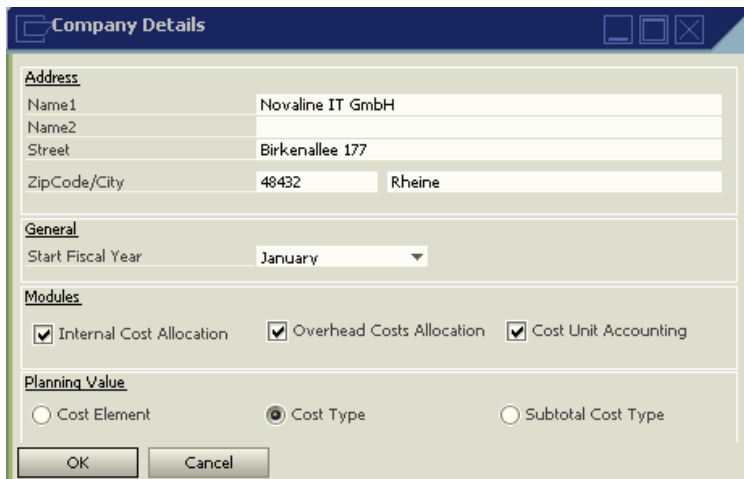
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Novaline Cost Accounting fulfills all requirements of a traditional cost centre and cost unit accounting with primary-, service- and overhead cost centres, cost elements, revenue and cost allocation, planning value management etc. The data from SAP Business One (accounting) as well as Novaline Payroll can automatically be taken over. Four different methods for the overhead cost allocation (for cost centres and for cost units) are available.

Master Data

Company Details



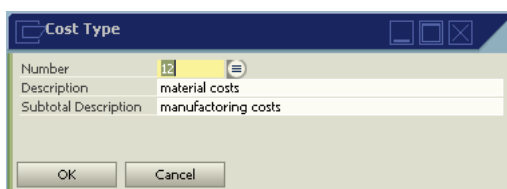
In addition to the company's address, company details contain information about the calendar month when the fiscal year begins. This entry is important for later analysis.

Furthermore, it is defined in the company details whether the modules **Internal Cost Allocation** and **Overhead Cost Allocation** are used and whether the **Cost Unit Accounting** is in use.

It also can be determined if possible planning values should be determined on **cost elements**, **cost**

types or **cost type subtotals**.

Cost Types



Cost types represent a grouping to a sum of similar cost elements which belong logically together. The cost types with the corresponding cost elements determine in ascending order the structure of a cost centre analysis.

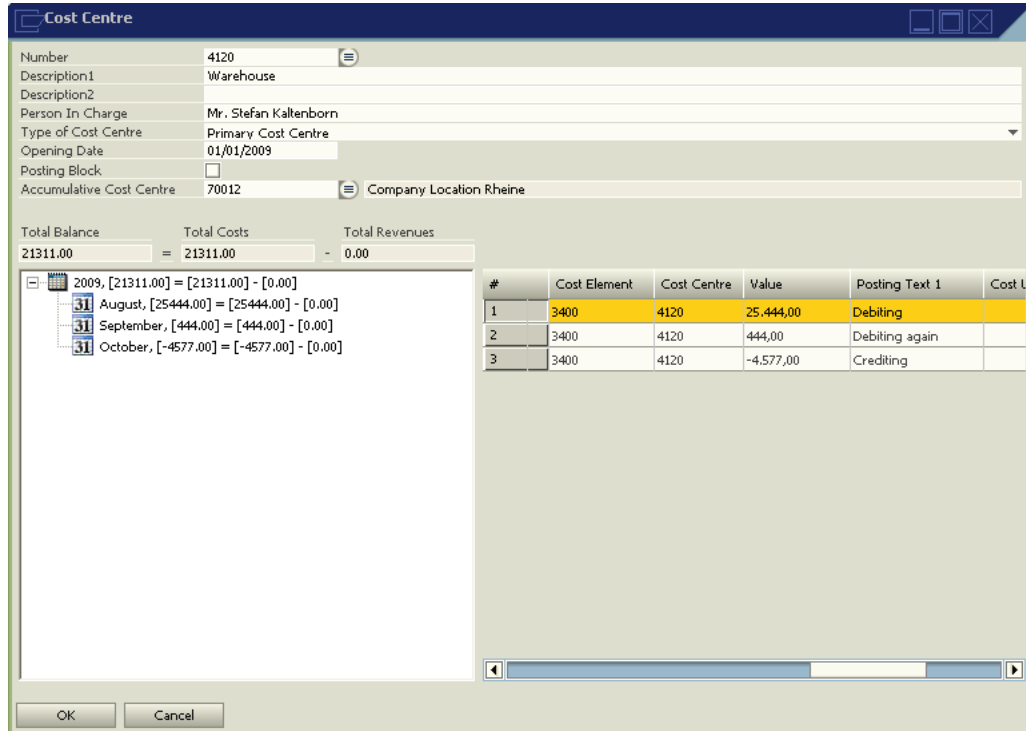
Cost types can be grouped into **cost type subtotals**.

The desired name for the cost type subtotal has to be entered in the field **Subtotal Description**.

Only subtotals from the first to the marked cost type can be formed. A sub-total from cost type to cost type is not possible.

Through this process a completely flexible setup of a cost centre or a cost unit is reached. The default setting of a "model cost centre" is not necessary. Principle is, only cost elements containing quantities or values are displayed in the analysis.

Cost Centre



The screenshot shows the SAP Cost Centre management window for Cost Centre 4120. The window displays the following details:

- Number: 4120
- Description1: Warehouse
- Person In Charge: Mr. Stefan Kaltenborn
- Type of Cost Centre: Primary Cost Centre
- Opening Date: 01/01/2009
- Posting Block:
- Accumulative Cost Centre: 70012 Company Location Rheine

Summary statistics:

Total Balance	Total Costs	Total Revenues
21311.00	= 21311.00	- 0.00

Transaction history for 2009:

- 31 August, [25444.00] = [25444.00] - [0.00]
- 31 September, [444.00] = [444.00] - [0.00]
- 31 October, [-4577.00] = [-4577.00] - [0.00]

#	Cost Element	Cost Centre	Value	Posting Text 1	Cost L
1	3400	4120	25,444,00	Debiting	
2	3400	4120	444,00	Debiting again	
3	3400	4120	-4,577,00	Crediting	

In the cost centre management, the individual cost centres are created. The number is up to 15-digit alphanumeric. Type of cost centre determines whether it is a primary, service, overhead or an accumulative cost centre.

Primary cost centre

Operational production unit with successfully claim.

Primary cost centre can be:

- Construction Sites
- Contracts
- Business segments

Revenues and costs incurred directly on these cost centres, (productive earnings, materials etc.) e.g. coming from financial accounting and payroll can directly be transferred here.

Service cost centre

From financial accounting and payroll costs are transferred to this cost centre if they can not be allocated to a primary cost centre. In this case, allocation will happen through internal cost allocation by transferring afterwards the costs from a service cost centre to a primary cost centre.

Overhead cost centre Cost areas for the collection of operational overhead costs. The costs are collected here performing an automatic distribution of costs on primary and / or service cost centres. The requested processing can be set variable.

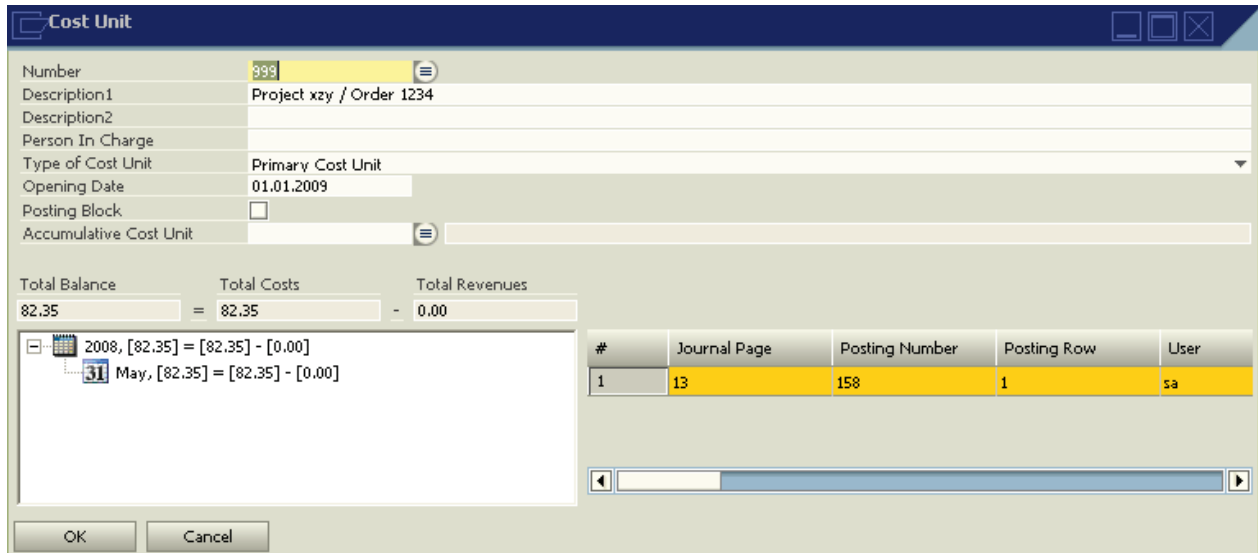
Accumulative Cost Centre Summary of any cost centre to a desired cost range. Through these an evaluation of business units or even the entire company is possible.

By assigning a cost centre to an accumulative cost centre, any operational business areas can be summarized. In the first step, the corresponding accumulative cost centre has to be entered, the cost centre are subsequently assigned to the accumulative cost centre.

If a responsible person (Person in Charge) is registered for this cost centre, this person can be selected in the evaluations. The *Opening date* is informational only and has no impact on postings or analysis. To block postings on a cost centre, activate the field *Posting block*.

The balances and postings on the cost centre are displayed in the lower half of the dialogue .

Cost Unit



The screenshot shows the SAP Cost Unit dialog box. The top section contains fields for: Number (999), Description1 (Project xzy / Order 1234), Description2, Person In Charge, Type of Cost Unit (Primary Cost Unit), Opening Date (01.01.2009), Posting Block (unchecked), and Accumulative Cost Unit. Below these fields is a summary table:

Total Balance	Total Costs	Total Revenues
82.35	= 82.35	- 0.00

The bottom section displays a list of postings:

- 2008, [82.35] = [82.35] - [0.00]
- 31 May, [82.35] = [82.35] - [0.00]

To the right of the postings is a table with the following columns: #, Journal Page, Posting Number, Posting Row, and User. The first row is highlighted in yellow:

#	Journal Page	Posting Number	Posting Row	User
1	13	158	1	sa

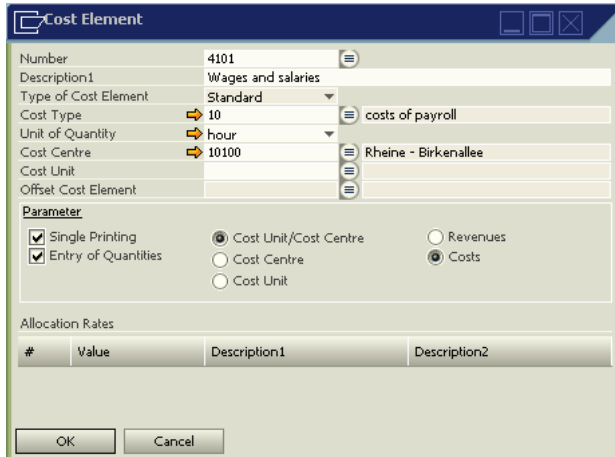
At the bottom of the dialog are OK and Cancel buttons.

The cost unit can be recorded 15-digit alphanumeric. Using the Cost unit accounting the claim to earnings of the company is defined on the cost unit. *Accumulative cost units* leads to the representation of desired areas of the company, or even the entire company. This is by creating the corresponding accumulative cost unit, then the primary cost unit has to be assigned to it.

The Opening date is for information only and has no impact on postings or evaluations. Using the posting lock, postings on already closed cost units can be prevented. In the analysis programs the person in charge can be selected.

The balances and postings on the cost unit are displayed in the lower half of the dialogue .

Cost element

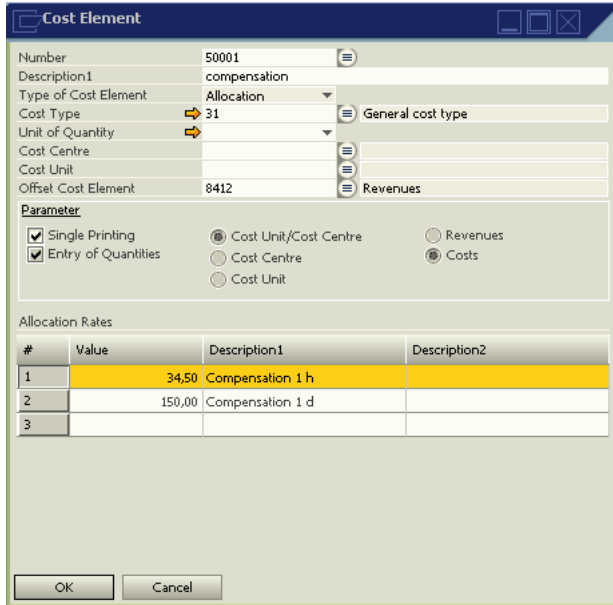


#	Value	Description1	Description2

In the cost accounting, the cost element is the area of direct costs. Any number of cost elements can be recorded with a 15-digit alphanumeric *number*, and a 50-digit alphanumeric *designation*. The cost element type is generally "Standard", except for the cost elements, which serve for internal cost allocation. For more details see below. Once a cost element is stored, the type can not be changed. The assignment to a *cost type* will decide at what point it is printed in the analysis.

"Parameters" is to determine if this type of cost element is *only for cost centre*, *only for cost units* or *for cost centre and cost units* relevant. Furthermore, it is decided whether the cost element is dedicated to the *revenues* or to the *costs*. This is crucial for the printing of the boss list. To record quantities in a posting, activate the field "Entry of Quantities". When a unit of quantity is given, this information is not to be entered on posting. It can also be determined if in the listings a printing of every posting is possible (List of cost elements, list of cost centre etc.) by activating the checkbox "Single Printing".

The structure of the costs elements in the cost accounting should always be generated in conjunction with the structure of the G/L accounts in the financial accounting and the payroll wage types. Within a G/L account or a wage type only one cost element can be saved. This coding ensures that the resulting data in the programs are delivered at the desired cost element within the cost accounting. Any number of G/L accounts or wage types in the payroll can be assembled in a cost element.



The screenshot shows the SAP 'Cost Element' dialog box. The 'Number' field is set to 50001 and 'Description 1' is 'compensation'. The 'Type of Cost Element' is 'Allocation' and 'Cost Type' is '31'. The 'Offset Cost Element' is '8412'. Under 'Parameter', 'Single Printing' and 'Entry of Quantities' are checked. The 'Allocation Rates' table is as follows:

#	Value	Description1	Description2
1	34,50	Compensation 1 h	
2	150,00	Compensation 1 d	
3			

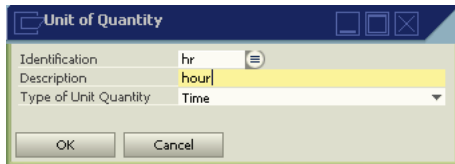
For internal cost allocation between auxiliary plants and cost centre or cost units separate **allocation cost elements** can be established. To improve transparency certain number ranges should be created which are not used in the financial accounting or the payroll.

Any number of *allocation rates* can be saved with an own description for various areas. The allocation rates can be selected when posting an internal cost allocation. To minimize the workload in the posting, the offset cost account is directly registered as *Offset cost element* for posting the revenues. This cost element must be a revenue cost element.

Shall in principle the posting be effected on a certain cost centre or a certain cost unit, it can

be recorded here. This cost centre or cost unit is then accordingly proposed in the posting dialogue but can be changed at any time.

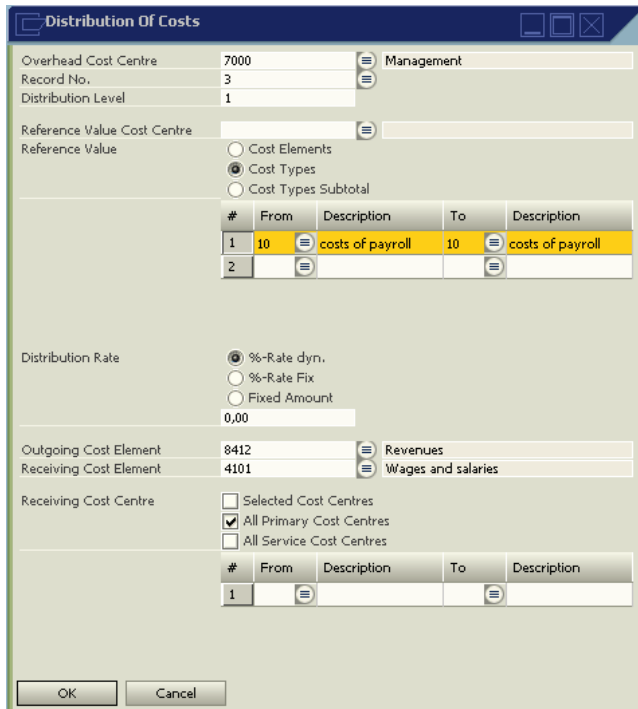
Unit of quantity



Unit of Quantity dialog box showing: Identification: hr, Description: hour, Type of Unit Quantity: Time. Buttons: OK, Cancel.

By unit of quantities a detailed posting can take place in the cost accounting. The cost elements are differentiated reported in the analysis per unit of quantity.

Distribution of costs



Distribution Of Costs dialog box showing: Overhead Cost Centre: 7000 Management, Record No.: 3, Distribution Level: 1, Reference Value Cost Centre: , Reference Value: Cost Elements, Cost Types (selected), Cost Types Subtotal. Table: # 1 From 10 Description costs of payroll To 10 Description costs of payroll. Distribution Rate: %-Rate dyn. (selected), %-Rate Fix, Fixed Amount 0,00. Outgoing Cost Element: 8412 Revenues, Receiving Cost Element: 4101 Wages and salaries. Receiving Cost Centre: All Primary Cost Centres (checked). Table: # 1 From Description To Description.

The distribution of costs in the cost accounting can be very extensive and based on absolute differentiated distribution options. The distribution shall follow the costs-by-cause principle. The cost centre that have caused the costs in above named reference value should accordingly be charged with overhead costs. Should not be distributed in accordance with costs-by-cause principles, please see "Percentage distribution of an overhead position.

99 different distributions of costs are possible on every *overhead cost centre* used for a distribution. These distributions can be stepped up. This is to ensure that values that are distributed in level 1 will be included as distribution reference value in level 2.

The *reference value* for the overhead cost allocation can be

- Cost Elements
- Cost Types
- Cost Types subtotals

Therefore a distribution can be handled highly variable and diverse. For the cost centres, which will serve as the reference of the distribution and where the costs should be distributed (receiving cost centre), a range can be differentiated between all cost centres, all primary cost centres or all service cost centres. About this procedure, a total programmatic adjustment to your desired cost flows and distribution principles is possible.

As *Outgoing* and *Receiving Cost Element* should be used separate cost elements. This will increase the transparency of your evaluations. It is advisable to use ranges of numbers that are

not used in the financial accounting and payroll. The outgoing cost element must be coded as revenue cost element.

Methods for distribution of costs

Dynamic process

In this method, the program determines automatically for each distribution period the distribution percentage, the overhead costs incurred will be entirely distributed to the specified cost centres. The result of the overhead cost centre for this procedure is always balanced.

The program searches in the specified cost centres for those cost pools determined as reference value for the distribution and takes them as basis for calculation. These requested cost pools can be determined under "Reference Value". For these cost pools the program automatically calculates the percentage of overhead costs per cost centres and charges the receiving cost centres registered under "receiving cost centre" and discharges the overhead cost centre.

Rigid process

Setting a fixed percentage as preset value to be distributed in any distribution period. In this procedure the overhead costs incurred are not really distributed, but a fixed percentage will be added to the costs incurred already in the "receiving cost centres".

The program searches in the specified cost centre for those cost pools determined as reference value for the distribution and takes them as basis for calculation. These requested cost pools can be determined under "Reference Value". For these cost pools the program automatically calculates the allocation percentage as given in "Distribution Rate". This percentage will be debited to the respective cost centre and credited to the overhead cost centre.

The determination of the percentages should be based on experience.

This method thus allows even overheads that do not occur periodically (Christmas bonus, holiday pay, insurance, taxes) to be distributed evenly and not to completely mutualise them in the month in which they are actually incurred. Thus this process is particularly suitable for companies that can produce not constant.

Of course, this process leads to light surplus of costs or a deficit of costs, since in this case current percentages are formed by experience from the past. The accuracy of these percentages should therefore be regularly reviewed so that a correction can be done in case of strong deviations.

Fixed amount method

In each distribution period the cost centres are charged with a fixed, predetermined amount and the overhead cost centres are discharged in accordance with this amount.

Percentage distribution of an overhead cost centre

Distribution Of Costs

Overhead Cost Centre: 7000 Management
 Record No.: 1
 Distribution Level: 1

Reference Value Cost Centre: 7000 Management
 Reference Value:
 Cost Elements
 Cost Types
 Cost Types Subtotal

#	From	Description	To	Description
1	3002	Bitukies	3002	Bitukies
2				

Distribution Rate:
 %-Rate dyn.
 %-Rate Fix
 Fixed Amount
 25,00

Outgoing Cost Element: 8412 Revenues
 Receiving Cost Element: 50001 compensation

Receiving Cost Centre:
 Selected Cost Centres
 All Primary Cost Centres
 All Service Cost Centres

#	From	Description	To	Description
1	1	First Cost Centre		
2				

Update Cancel

If a fixed percentage of an overhead cost centre is to be reposted automatically to one or more cost centres, the same overhead cost centre has to be entered as “reference-value cost centre”. In the field “Reference value”, enter all cost types except the revenues. The example on the left side shows a distribution of 25% of Management costs to cost centre 1.

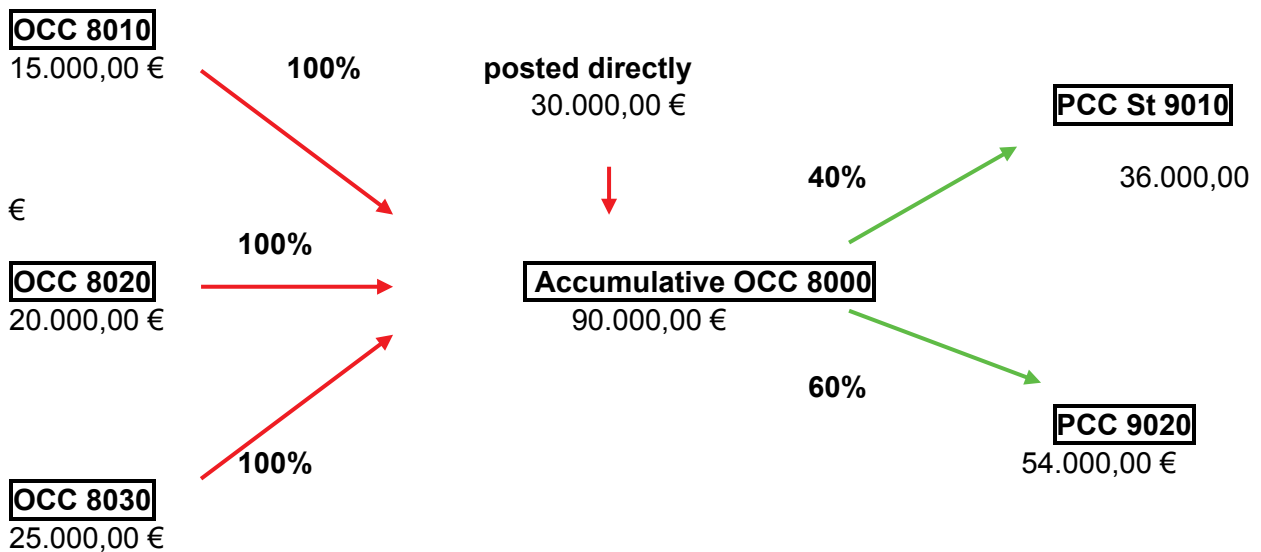
Is a different reference-value cost centre than the above entered overhead cost centre provided, the values of this cost centre will serve as basis of the distribution.

In this method, the costs-by-cause principle is overridden.

Overhead cost distribution using Accumulative Overhead Cost Centre

To simplify the creation of an overhead cost distribution and its accompanying maintenance of master data, you can waive a large number of distribution rates by adding accumulative overhead cost centres (**Accumulative OCC**).

In the overhead cost distribution those costs, which were posted on the Overhead Cost Centres (**OCC**), are reposted automatically to 100% on the corresponding Accumulative OCC and in the same run distributed per percentage on the Primary Cost Centre (**PCC**). Costs that are posted directly to the Accumulative OCC are also spread over the PCC.



Settings for distribution rates to OCC:

Annotations:

- Same OCC in both fields
- All cost elements
- Distribution rate 100%
- Accumulative OCC

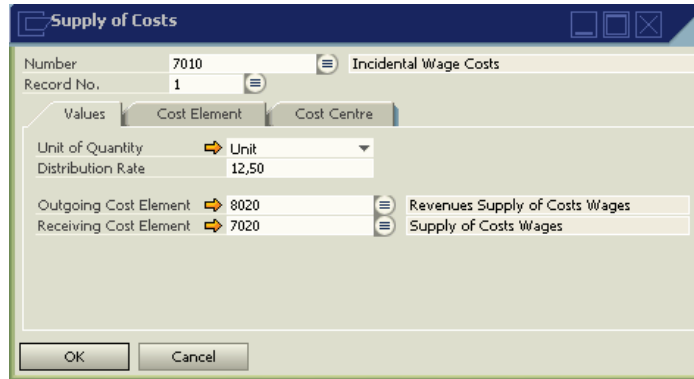
Should PCC be charged with different percentage rates, every sentence is to be set up with a new **record number (Record No)**.

The OCC (and possibly Accumulative OCC) will be charged from the current financial accounting. Prior to the distribution of OC the postings must be journaled.

In the OC-distribution the values of the OCC are reposted on the Accumulative OCC and then these values are distributed from the Accumulative OCC to the PCC.

For a new Accumulative OCC the type of cost centre has to be coded as OCC.

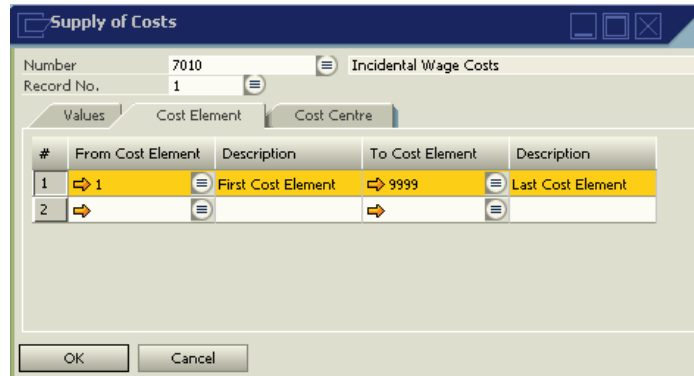
Supply of costs



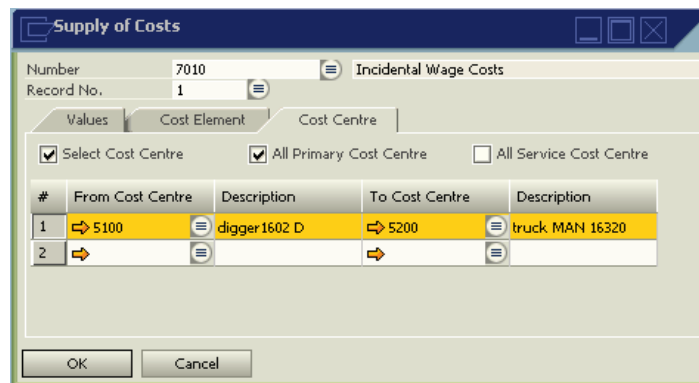
Number: 7010 Incidental Wage Costs
Record No.: 1

Unit of Quantity: Unit
Distribution Rate: 12,50

Outgoing Cost Element: 8020 Revenues Supply of Costs Wages
Receiving Cost Element: 7020 Supply of Costs Wages



#	From Cost Element	Description	To Cost Element	Description
1	1	First Cost Element	9999	Last Cost Element
2				



Select Cost Centre All Primary Cost Centre All Service Cost Centre

#	From Cost Centre	Description	To Cost Centre	Description
1	5100	digger 1602 D	5200	truck MAN 16320
2				

The supply of costs is a quantity-based method of the overhead cost distribution. As a basis, the amount of the distribution is made of one or more cost types. This method is particularly qualified for the construction cost accounting. The impact of productive wage hours with an allocation-€-rate reflects the different seasonal employment. A backward distribution of the surplus or the deficit contributes to the overhead distribution, with absolute accuracy.

For each overhead cost centre up to 99 different overhead cost allocations are possible. As reference value *cost types* can be specified. These must be coded with a *quantity unit*. The

outgoing and the *receiving cost element* should be cost elements with a separate range of numbers. This will increase the transparency of reporting. The outgoing cost element should be defined as revenue cost element.

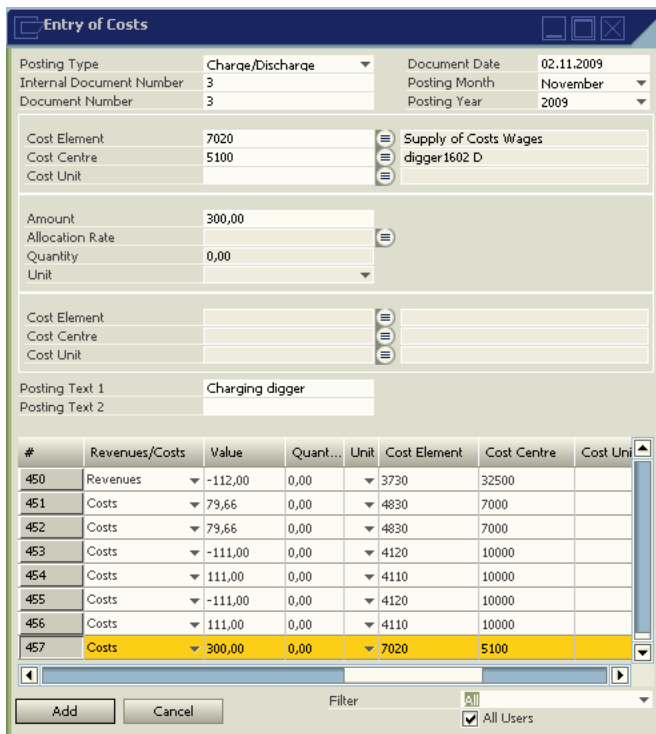
As receiving cost centre a selection of cost centres can be taken or it can be selected all primary or all service cost centres.

Entry

In the Entry programs, the data from financial accounting and payroll are assumed, manual postings can be additionally recorded (internal cost allocation, reposting, charging - discharging). The overhead cost allocation and the supply of costs can be done here as well as printing a journal. Postings can be stored and automatically supplied per period in the program Recurring Postings.

Entry of Costs

Charge / Discharge



#	Revenues/Costs	Value	Quant...	Unit	Cost Element	Cost Centre	Cost Uni
450	Revenues	-112,00	0,00	3730	32500		
451	Costs	79,66	0,00	4830	7000		
452	Costs	79,66	0,00	4830	7000		
453	Costs	-111,00	0,00	4120	10000		
454	Costs	111,00	0,00	4110	10000		
455	Costs	-111,00	0,00	4120	10000		
456	Costs	111,00	0,00	4110	10000		
457	Costs	300,00	0,00	7020	5100		

Charging and discharging of cost centres and cost units for manual posting of costs and revenues.

Reposting

Entry of Costs

Posting Type: Reposting
 Internal Document Number: 4
 Document Number: 4
 Document Date: 02.11.2009
 Posting Month: November
 Posting Year: 2009

Cost Element: 3002 Bitukies
 Cost Centre: 5100 digger1602 D
 Cost Unit:

Amount: 300,00
 Allocation Rate:
 Quantity: 20,00
 Unit: hour

Cost Element: 3002 Bitukies
 Cost Centre: 10100 Rheine - Birkenallee
 Cost Unit:

Posting Text 1: Charg 10100
 Posting Text 2: discharg 5100

#	Revenues/Costs	Value	Quant...	Unit	Cost Element	Cost Centre	Cost Uni
450	Revenues	-112,00	0,00		3730	32500	
451	Costs	79,66	0,00		4830	7000	
452	Costs	79,66	0,00		4830	7000	
453	Costs	-111,00	0,00		4120	10000	
454	Costs	111,00	0,00		4110	10000	
455	Costs	-111,00	0,00		4120	10000	
456	Costs	111,00	0,00		4110	10000	
457	Costs	-300,00	-20,00	h	3002	5100	

Add Cancel Filter All Users

Transfers from cost centre/profit centre to cost centre/profit centre. Postings can only be made from costs to costs or revenues to revenues.

Internal Cost Allocation

Entry of Costs

Posting Type: Internal Cost Allocation
 Internal Document Number: 5
 Document Number: 5
 Document Date: 02.11.2009
 Posting Month: November
 Posting Year: 2009

Cost Element: 50001 compensation
 Cost Centre: 10100 Rheine - Birkenallee
 Cost Unit:

Amount: 250,00
 Allocation Rate: 25,00
 Quantity: 10,00
 Unit: hour

Cost Element: 8412 Revenues
 Cost Centre: 5999 Accumulative Cost Centre Equipment
 Cost Unit:

Posting Text 1:
 Posting Text 2:

#	Revenues/Costs	Value	Quant...	Unit	Cost Element	Cost Centre	Cost Uni
452	Costs	79,66	0,00		4830	7000	
453	Costs	-111,00	0,00		4120	10000	
454	Costs	111,00	0,00		4110	10000	
455	Costs	-111,00	0,00		4120	10000	
456	Costs	111,00	0,00		4110	10000	
457	Costs	-300,00	-20,00	h	3002	5100	
458	Costs	300,00	20,00	h	3002	10100	
459	Costs	250,00	10,00	h	50001	10100	

Add Cancel Filter All All Users

Internal cost allocation between auxiliary plants and cost centres or profit centres (see also „Master Data”, “Allocation Cost Element”).

Journal

#	Journal Page	Document Date	Value	Revenues...	Cost Elem...	Cost Centre	Quan...	Unit	Posting Text 1
37	0	2009-04-21	-27,29	Revenues	3730	50101	0,00		Automatische Za
38	0	2009-04-21	-126,05	Revenues	3730	10300	0,00		Automatische Za
39	0	2009-04-21	-1.260,50	Revenues	3730	10300	0,00		Automatische Za
40	0	2009-04-21	-33,60	Revenues	3730	10001	0,00		Automatische Za
41	0	2009-04-21	-462,18	Revenues	3730	32500	0,00		Automatische Za
42	0	2009-04-21	44,65	Revenues	8700	7000	0,00		Automatische Za
43	0	2009-05-01	-112,00	Revenues	3730	32500	0,00		Automatische Za
44	0	2009-05-10	79,66	Costs	4830	7000	0,00		Software Fibu N
45	0	2009-06-10	79,66	Costs	4830	7000	0,00		Software Fibu N
46	0	2009-07-13	-111,00	Costs	4120	10000	0,00		
47	0	2009-07-13	111,00	Costs	4110	10000	0,00		
48	0	2009-07-13	-111,00	Costs	4120	10000	0,00		
49	0	2009-07-13	111,00	Costs	4110	10000	0,00		
50	0	2009-11-02	-300,00	Costs	3002	5100	-20,00	hour	Charg 10100
51	0	2009-11-02	300,00	Costs	3002	10100	20,00	hour	Charg 10100
52	0	2009-11-02	250,00	Costs	50001	10100	10,00	hour	
53	0	2009-11-02	250,00	Revenues	8412	5999	10,00	hour	

Journalize Cancel Printing User sa

The posted or assumed entries are faced with the fictional journal of the cost, and are therefore not saved permanently. They can still be changed or deleted.

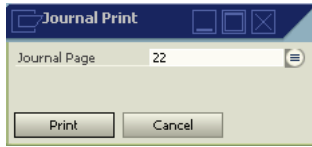
Only through journalising entries are permanently saved and can only be removed by reversal entry.


#	Journal Page	Document Date	Value	Revenues...	Cost Elem...	Cost Centre	Quan...	Unit	Posting Text 1
37	22	2009-04-21	-27,29	Revenues	3730	50101	0,00		Automatische Za
38	22	2009-04-21	-126,05	Revenues	3730	10300	0,00		Automatische Za
39	22	2009-04-21	-1.260,50	Revenues	3730	10300	0,00		Automatische Za
40	22	2009-04-21	-33,60	Revenues	3730	10001	0,00		Automatische Za
41	22	2009-04-21	-462,18	Revenues	3730	32500	0,00		Automatische Za
42	22	2009-04-21	44,65	Revenues	8700	7000	0,00		Automatische Za
43	22	2009-05-01	-112,00	Revenues	3730	32500	0,00		Automatische Za
44	22	2009-05-10	79,66	Costs	4830	7000	0,00		Software Fibu N
45	22	2009-06-10	79,66	Costs	4830	7000	0,00		Software Fibu N
46	22	2009-07-13	-111,00	Costs	4120	10000	0,00		
47	22	2009-07-13	111,00	Costs	4110	10000	0,00		
48	22	2009-07-13	-111,00	Costs	4120	10000	0,00		
49	22	2009-07-13	111,00	Costs	4110	10000	0,00		
50	22	2009-11-02	-300,00	Costs	3002	5100	-20,00	hour	Charg 10100
51	22	2009-11-02	300,00	Costs	3002	10100	20,00	hour	Charg 10100
52	22	2009-11-02	250,00	Costs	50001	10100	10,00	hour	
53	22	2009-11-02	250,00	Revenues	8412	5999	10,00	hour	

Journalize Cancel Printing User sa

The Journal will automatically create the next Journal page.

Journal Print



The printing of the journal can be started several times. Select the desired journal using the select button .

Document No	Date	Cost Element	Cost Centre	Cost Unit	Value	Posting Text
Type	Int.Doc.No.	Period				
11	09.02.2009	3730	10100		-91.90	Automatische Zahlung
CHD	2/2009					
11	09.02.2009	3730	10100		-420.17	Automatische Zahlung
CHD	2/2009					
11	09.02.2009	3730	10200		-209.25	Automatische Zahlung
CHD	2/2009					
11	09.02.2009	3730	10100		-29,329.94	Automatische Zahlung
CHD	2/2009					
4	02.11.2009	3002	5100		300.00	Charg 10100
REP	4	11/2009	3002	10100		discharg 5100
			posted Quantity:	20,00 hr		
5	02.11.2009	50001	10100		250.00	
ICA	5	11/2009	8412	5999		
			calculation of amour	10,00 per:	25.00	

Journal 15.01.2007 Novaline Cost Accounting : 002.003.001

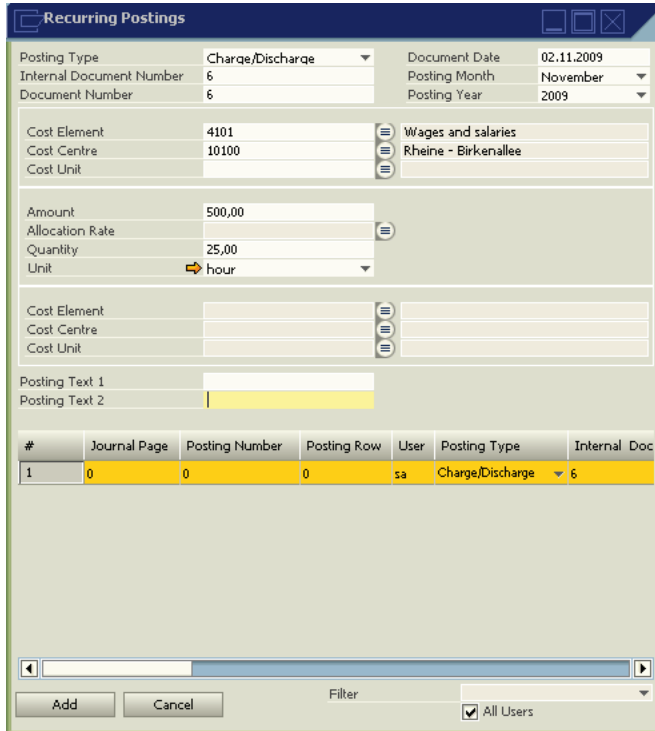
Overhead Cost Distribution



Before starting the overhead cost distribution it is essential to start the *journal* for saving the scheduled postings to the cost centres. The distribution of costs recorded in the master data are executed automatically in the overhead cost distribution. The distribution is carried out separately for each period.

If after the distribution new postings are entered for this period, a new overhead cost distribution can be carried out. Only the new postings will be used as a reference. After the overhead cost distribution the *journal* must be re-started.

Recurring Postings



The cost accounting offers the possibility to save for every period recurring postings and record them automatically. The program *Recurring Postings* has the same structure as the program *Entry of Costs*. You can choose here also between the posting type *charge / discharge*, *internal cost allocation* and *reposting*.

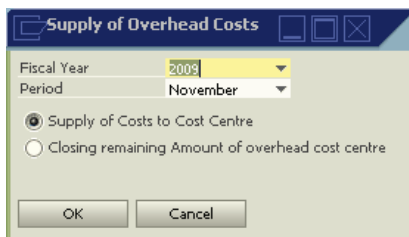
Execution of recurring bookings



After the one-off saving of the entries the recurring postings can be started per period. Once the transactions are processed, a note is created. This ensures that these entries are not double processed. The postings can be controlled, modified, printed and, if necessary, deleted.

It is important to ensure that these postings have to be journalised.

Supply of Overhead Costs



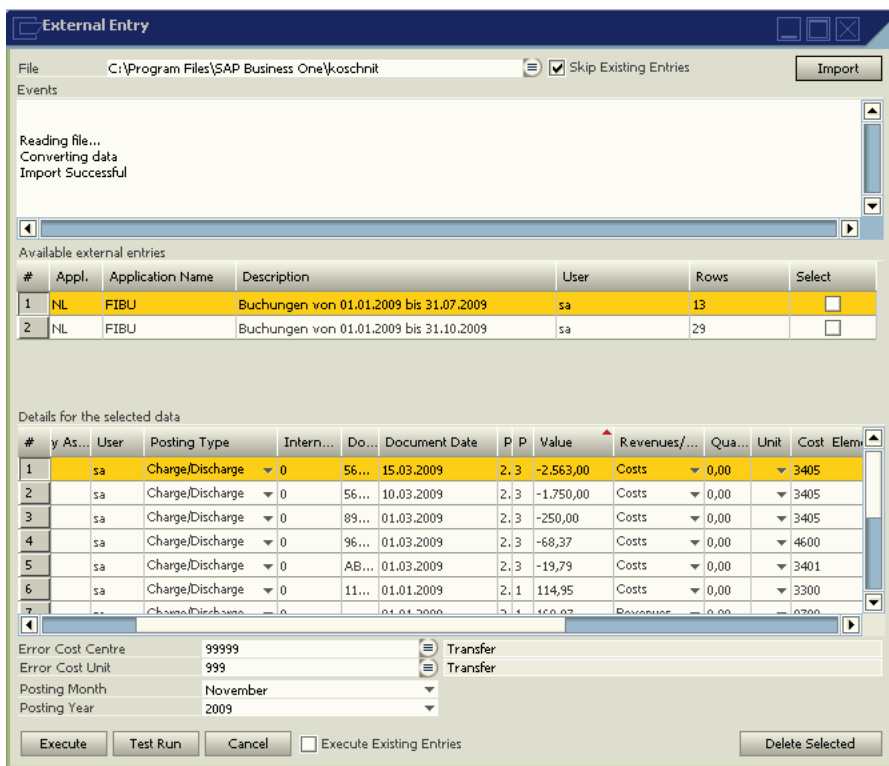
In this program, the quantity-dependent distribution is started as saved in the master data under *Supply of Costs*. The feeding can be started for each period. If there are subsequently entered postings in this period that may influence the quantity-dependent distribution, the program can be rerun. Only new postings will be considered.

It is queried whether the €-rates per unit of the cost centre is to be fed or whether after the supply remaining values of the

overhead cost centres should be resolved. After the supply of overhead costs start again the *Journal*.

External Entry

The posting transfer from third party software uses each the same transfer file “**koschnit**” created in that third party software. Since this file always has the **same name**, it should be stored in an own subdirectory for each third party application. These subdirectories are then entered in the corresponding programs as target directory for handing over the transfer file.



File: C:\Program Files\SAP Business One\koschnit Skip Existing Entries

Events

Reading file...
Converting data
Import Successful

Available external entries

#	Appl.	Application Name	Description	User	Rows	Select
1	NL	FIBU	Buchungen von 01.01.2009 bis 31.07.2009	sa	13	<input type="checkbox"/>
2	NL	FIBU	Buchungen von 01.01.2009 bis 31.10.2009	sa	29	<input type="checkbox"/>

Details for the selected data

#	y As...	User	Posting Type	Intern...	Do...	Document Date	P P	Value	Revenues/...	Qua...	Unit	Cost Elem
1		sa	Charge/Discharge	0	56...	15.03.2009	2, 3	-2.563,00	Costs	0,00		3405
2		sa	Charge/Discharge	0	56...	10.03.2009	2, 3	-1.750,00	Costs	0,00		3405
3		sa	Charge/Discharge	0	89...	01.03.2009	2, 3	-250,00	Costs	0,00		3405
4		sa	Charge/Discharge	0	96...	01.03.2009	2, 3	-68,37	Costs	0,00		4600
5		sa	Charge/Discharge	0	AB...	01.03.2009	2, 3	-19,79	Costs	0,00		3401
6		sa	Charge/Discharge	0	11...	01.01.2009	2, 1	114,95	Costs	0,00		3300
7		sa	Charge/Discharge	0	01...	01.01.2009	2, 1	160,07	Revenues	0,00		0700

Error Cost Centre: 99999

Error Cost Unit: 999

Posting Month: November

Posting Year: 2009

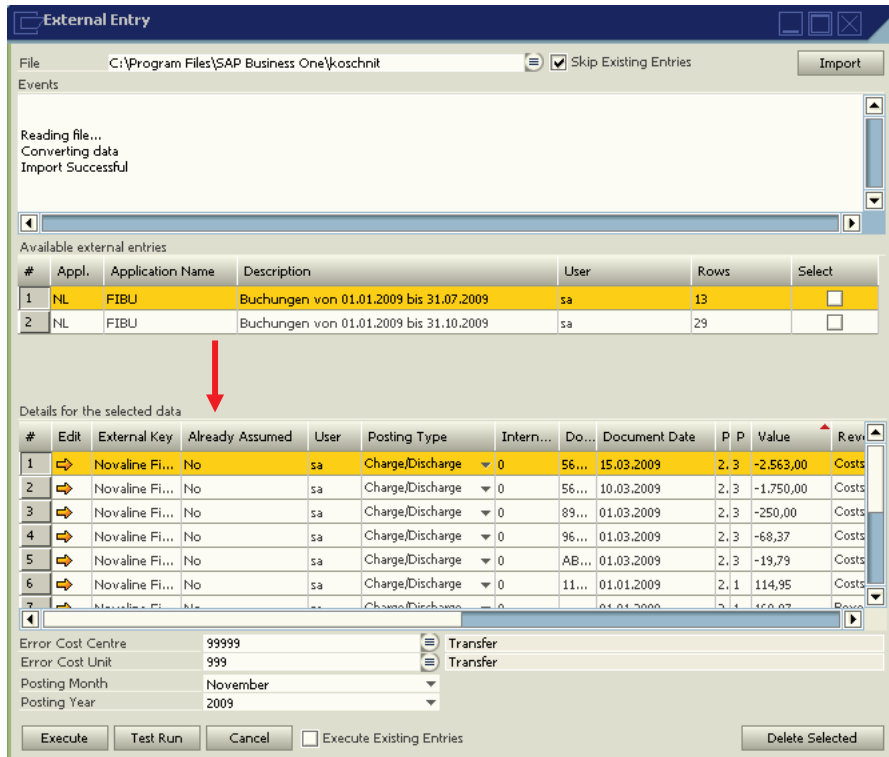
Execute Existing Entries

Transferring the postings is started with the button „Import“. There are two ways to avoid **unwanted multiple takeover**:

1. If you check **<Skip Existing Entries>** enabled, only postings are imported which were not previously accepted. The selection is controlled via the external key assigned to each record.



2. If you check **<Skip Existing Entries>** not selected, **all postings** are read from the assumed period. About the external key it is detected and displayed if postings are already in the cost accounting.



Available external entries

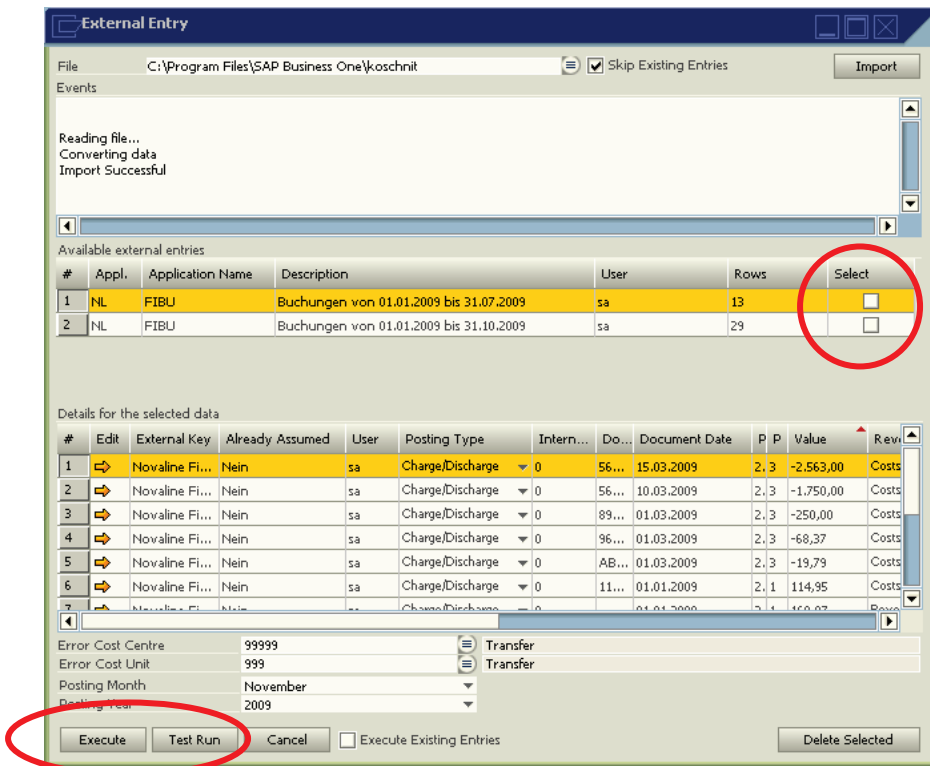
#	Appl.	Application Name	Description	User	Rows	Select
1	NL	FIBU	Buchungen von 01.01.2009 bis 31.07.2009	sa	13	<input type="checkbox"/>
2	NL	FIBU	Buchungen von 01.01.2009 bis 31.10.2009	sa	29	<input type="checkbox"/>

Details for the selected data

#	Edit	External Key	Already Assumed	User	Posting Type	Intern...	Do...	Document Date	P	P	Value	Revi
1	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	56...	15.03.2009	2,3		-2.563,00	Costs
2	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	56...	10.03.2009	2,3		-1.750,00	Costs
3	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	89...	01.03.2009	2,3		-250,00	Costs
4	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	96...	01.03.2009	2,3		-68,37	Costs
5	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	AB...	01.03.2009	2,3		-19,79	Costs
6	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	11...	01.01.2009	2,1		114,95	Costs
7	⇒	Novaline Fi...	No	sa	Charge/Discharge	0	11...	01.01.2009	2,1		114,95	Costs

Error Cost Centre: 99999 Transfer
 Error Cost Unit: 999 Transfer
 Posting Month: November
 Posting Year: 2009

Execute Test Run Cancel Execute Existing Entries Delete Selected



By activating the checkbox „Select“ the foreign entries are selected to be imported.

By clicking the button „Execute“ the data transfer follows. It is imperative that an error cost centre should be given and in use of the Cost Unit Accounting, an error Cost Unit, too. During the transfer from Novaline Payroll pay attention on the **correct posting month** and ensure the **correct posting year**. Is an accounting period given from the releasing programs, then these entries are irrelevant.

Instead of taking over the selected entries they can be deleted by „Delete Selected“. By clicking the button „Test Run“ it can be checked that any cost elements, cost centres and cost units contained in the acquisition files are found actually in the cost accounting. Any missing values are displayed and can be entered in the master data. Through a re-test run it can then be assured that there are all the necessary master data.

Is now the transfer launched by clicking on „Execute“, only the non-processed transactions are executed. A multiple take-over is not possible.

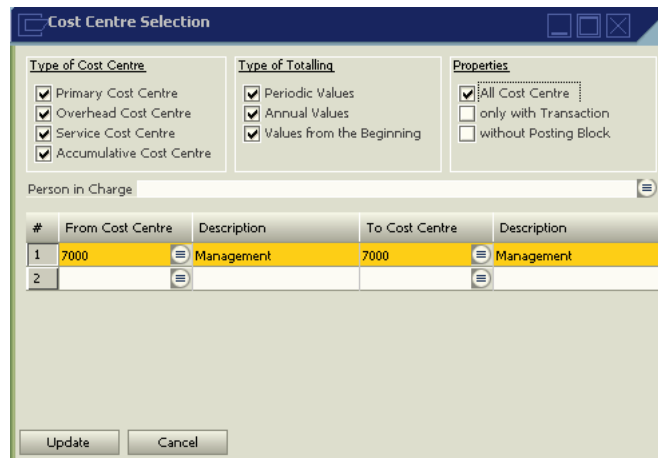
In case the already processed postings should be **taken over again** for some reason, the checkbox **<Execute Existing Entries>** can be activated. In this case, then all postings, regardless of the processing status, are adopted which **doubles respectively multiplies the existing values**. Therefore, this option should be treated with caution.

After import of external entries, the postings are to be journalised.

Analysis

Cost Centre

Cost Centre Selection



#	From Cost Centre	Description	To Cost Centre	Description
1	7000	Management	7000	Management
2				

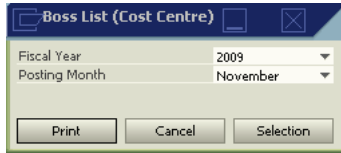
The reportings in the cost accounting are versatile selectable. It is possible to mark the *type of cost centre* (primary, overhead, service, accumulative cost centre), the *type of totalling* (periodic - or annual values, values from the beginning) and *properties* (all cost centre, only with transaction or all without posting block).

Are only certain cost centres to be printed, "All Cost Centre " should not be marked.

It is also possible to select listings according to the *Person in Charge*. The chosen selection will be saved and must be selected only if changes are wanted.

Should the printing of the result list do not contain the desired cost centres, the selection is to be checked.

Boss List (cost centre)



In the Boss List, only the costs, revenues and earnings per cost centres will be printed or displayed. This allows a quick overview of individual cost centres, cost centres - areas or even the entire company. If revenues or costs should not be displayed correctly, check the coding of cost elements regarding the coding revenues /

costs.

No selection is asked when opening the list. The program automatically accesses back to the selected criteria, which were selected in the program Cost Centre Selection. Of course, the selection can be changed out of this this program.

Should the printing of the result list not contain the desired cost centres, the selection is to be checked.

List of Cost Elements



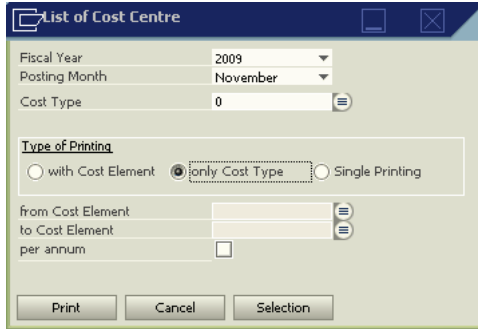
The List of Cost Element can specifically analyze targeted accounting periods.

List of Cost Types



In the List of Cost Elements, the totals of all cost centres per cost group can be printed selectively with or without cost types. It can be selected according to the *fiscal year* and the *posting months*. With activated zero suppression (*With Values Only*), only the cost categories will be printed with values in the selected period.

Cost Centre List



The cost centre lists are the key evaluation programs of the cost accounting. Here the results of the cost centres are displayed or printed as determined in the selection. The cost centres can be printed with cost elements, only with the cost types or as itemized listing (single printing of each posting separately). For the itemized listing, it is necessary that the desired cost elements are suitable coded (single printing = yes). With single printing, only the postings in the selected posting periods will be printed. Use the field "per annum" to print all entries of the

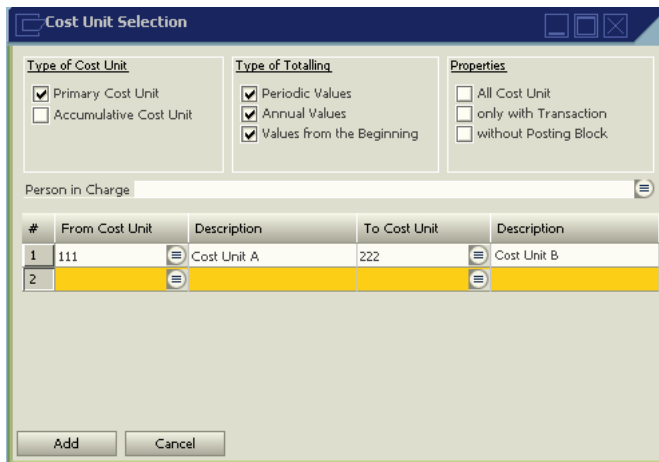
selected fiscal year.

Should the printing of the result list not contain the desired cost centres, the selection is to be checked.

Cost Units

The reporting of the cost units are largely identical with the structure of the cost centre list.

Cost Selection

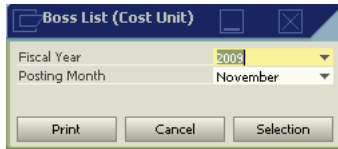


#	From Cost Unit	Description	To Cost Unit	Description
1	111	Cost Unit A	222	Cost Unit B
2				

Using the cost unit selection the type of cost unit (primary or accumulative cost unit), the type of totalling (periodic or annual values, values from the beginning) and the properties (all cost units, only with transaction or only without posting block) can be marked as criteria.

It is also possible to select result lists according to the person in charge. The chosen selection will be saved and must be made only if changed again.

Boss List (Cost Unit)

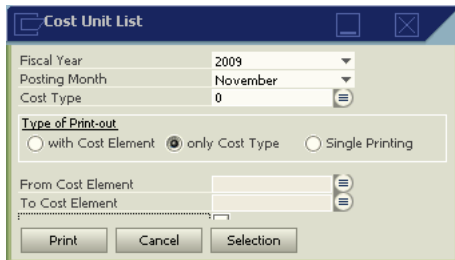


In the Boss List, only the costs, revenues and earnings per cost unit will be printed or displayed. This allows a quick overview of individual cost units, cost unit - areas or even the entire company.

No selection is asked when opening the list. The program automatically accesses back to the selected criteria, which were selected in the program Cost Unit Selection. Of course, the selection can be changed out of this this program.

Should the printing of the result list not contain the desired cost centres, the selection is to be checked.

Cost Unit List



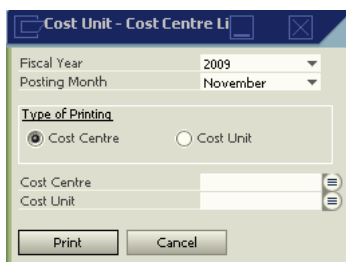
The cost unit lists are the key evaluation programs of the cost accounting. Here the results of the costs are displayed or printed as determined in the selection.

The cost units can be printed with cost elements, only with the cost types or as itemized listing (single printing of each posting separately). For the itemized listing, it is necessary that the desired cost elements are suitable coded (single printing = yes). With single printing, only the postings in the

selected posting periods will be printed. Use the field "per annum" to print all entries of the selected fiscal year.

Should the printing of the result list not contain the desired cost centres, the selection is to be checked.

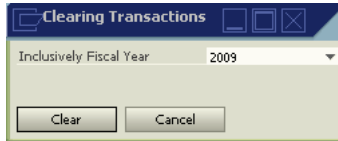
Cost Unit - Cost Centre List



In the cost unit / cost centre list the values per cost centre with the associated cost units are printed. The reporting can be selected per cost centres and cost units.

Closing

Clearing transactions



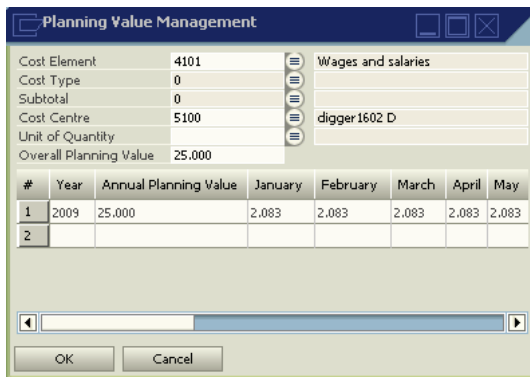
The dialog box 'Clearing Transactions' has a dropdown menu for 'Inclusively Fiscal Year' set to '2009'. It contains 'Clear' and 'Cancel' buttons.

The single transactions included in the cost centres remain basically stored, so that even at the end of an object still every single transaction can be printed.

If the balances are to be set to zero, the program Clearing transactions is used. It deletes the transactions of all overhead, service and primary cost centres until the chosen year.

Planning Values

Planning Value Management



The dialog box 'Planning Value Management' shows fields for Cost Element (4101), Cost Type (0), Subtotal (0), Cost Centre (5100), Unit of Quantity, and Overall Planning Value (25.000). A list on the right shows 'Wages and salaries' and 'digger.1602 D'. A table below shows planning values for 2009.

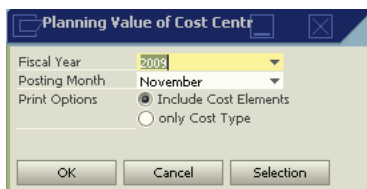
#	Year	Annual Planning Value	January	February	March	April	May
1	2009	25.000	2.083	2.083	2.083	2.083	2.083
2							

In the planning value management the planned costs can be specified per cost centre / unit. The planned costs can be entered all-time, per annum or as monthly amount. If amounts are collected per year or month, no value is to be entered in "Annual Planning Value". The program automatically adds the values. The values are recorded only in full euro amounts.

Depending on the coding in the master data, the amounts can be entered per cost element, cost type or per cost type subtotals. Using the input as cost type subtotals, planning values can be entered as

overall costs or cost centre result.

Planning Value of Cost Centre



The dialog box 'Planning Value of Cost Centre' has fields for Fiscal Year (2009) and Posting Month (November). It has radio buttons for 'Include Cost Elements' (selected) and 'only Cost Type'. It includes 'OK', 'Cancel', and 'Selection' buttons.

With this program, the lists of planning values will be printed. On the lists, the actual value, the planning value, the difference is shown as amount and as percentage difference. The lists can be printed with cost elements or only with cost types. The amounts are printed in full Euro only.

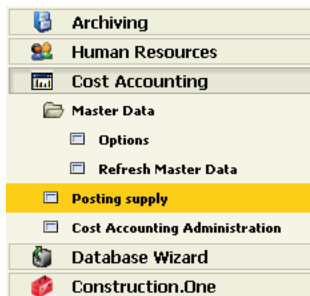
About *selection* it can be determined which cost centres will be printed.

Working in SAP Business One

Prerequisite is the activation of the Novaline-Addon.



Via the menu item **Refresh Master Data**, the data of the cost accounting (cost types, cost centre and cost units) are adjusted to the current state of SAP Business One.



The menu **Posting Supply** enables the transfer of the postings into the cost accounting.

In the dialog that appears, the billing period will be asked to commit. The current month is always suggested as period from - to.

When you transfer data, a transfer indicator is set. In Novaline cost accounting can then be decided whether already acquired values are to be re-posted or processed further.

Over the menu **cost accounting management** the program Novaline Cost Accounting is opened.

