

# CKL Cost and Performance Accounting

Cost and activity accounting in Dynamics 365 Business Central



CKL Software GmbH is the specialist around the topic of financial accounting and the value flow of Microsoft Dynamics 365 Business Central (formerly Dynamics NAV/Navision) from Hamburg. Since 1997, the company has been developing solutions that meaningfully complement the ERP environment and cover the requirements of financial accounting and controlling in the best possible way.

Microsoft has awarded the Hamburg-based company Gold Certification for ERP and has awarded Certified for Microsoft Dynamics (CfMD) to its Cost and Performance Accounting.

CKL has been a leader in the industry for years. Today, more than 3,000 medium-sized customers in the retail, manufacturing and service sectors rely on CKL software – leading the way in the Microsoft Dynamics environment in Europe.

## YOUR CHALLENGE WITHOUT THE ADD-ON

*Do you need more advanced controlling functionalities, additional booking features and dimensions in Dynamics 365 Business Central? Would you like to carry out further analyses such as target/actual comparisons that are not possible in Dynamics 365 Business Central Standard?*

In Dynamics 365 Business Central Standard, standard functionalities for small and medium-sized enterprises are mapped with regard to the financial and controlling functions. More advanced functions (e.g. flexible allocation rates, balance sheet accounts/P&L as cost elements, posting of services) are not included and the scope of functions for reports (e.g. evaluations at transaction data level, individual evaluation of cost center/carrier, cost of sales method) is not given. Different accounting systems (e.g. flexible standard costing, marginal costing, normal costing) cannot be represented in the standard system either.

## OUR SOLUTION: CKL COST AND PERFORMANCE ACCOUNTING

CKL's cost and performance accounting is an intuitive cost control solution for internal evaluation and analyses based on it. The add-on for Dynamics 365 Business Central/Dynamics NAV provides you with quick and clear information about the revenues and costs of your company.

The main modules are cost center accounting and cost unit accounting, which are described in more detail below.

## 1. Cost Center Accounting

Cost center accounting provides the basic functions of operational cost accounting. As an important basic function, a consistent subdivision into fixed and variable cost items is possible. This can be supported by a fixed deposit of amounts or percentage shares at the respective cost types.

Your highlights:

- Establishment of the cost category plan from the real accounts or individual set-up
- Separation between fixed and variable amount proportions
- Storage of fixed amounts or percentage shares in the cost category
- Administration of as many dimensions/reporting indicators as required with every entry
- Optional automatic incorporation of the cost and performance entries from other modules
- Reference value for managing performance entries
- Incorporation of flexible performance types with the help of reference values (such as number of employees,
- Repeating imputed recurring entries
- Budgets of cost centre accounting with integration of dimensions
- Quantity budgets
- Budget structure with differentiation of fixed and variable amounts
- Budget link to Financial Accounting (bi-directional)
- Posting of budget values as actual values
- Budget creation using plan assessments
- Export and import function to/from Excel
- Administration of analysis views for detailed evaluation of multidimensional basis and to present target-actual comparisons
- Linking of analysis views with account schemes

- Number of quotations/orders, number of requests/orders, number of stock movements)
- Filing of the settlement rates with the reference value
- Application of the original value of the service origin as a settlement rate
- Definition of standard allocation keys, e.g. using the step-ladder method with distribution according to ratio, service, or reference cost category, quantity x cost ratio with settlement rate, the ratio of budget values
- Detailed evaluations (e.g. cost category sheets, cost allocation sheet by cost center/period, target/actual comparisons)
- Simple deletion of cost category entries per journal after incorrect entries

## 2. Cost Unit Accounting

If required, the Cost Unit Accounting module can be added, for example, if internal activity allocations and the costing of individual cost units are to be carried out.

Your highlights:

- Establishment of the cost category plan from the real accounts or individual set-up
- Separation between fixed and variable amount proportions
- Storage of fixed amounts or percentage shares in the cost category
- Administration of as many dimensions/reporting indicators as required with every entry
- Optional automatic incorporation of the cost and performance entries from other modules
- Reference value for managing performance entries
- Repeating imputed recurring entries
- Budgets of cost centre accounting with integration of dimensions
- Quantity budgets
- Budget structure with differentiation of fixed and variable amounts
- Budget link to Financial Accounting (bi-directional)
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## COMPARISON: COST AND PERFORMANCE ACCOUNTING VS. SYSTEM STANDARD

<i>Criteria</i>	<i>System standard</i>	<i>Cost and Performance Accounting</i>
<b>Administration</b>		
<i>Balance Sheet Accounts as Cost Accounts</i>	-	✓
<i>Extended Fact Boxes in all relevant Overviews</i>	-	✓
<i>Flexible Performance Types</i>	-	✓
<i>Income Statement Accounts as Cost Accounts</i>	-	✓
<i>Initialize Cost Accounting Data from G/L Data</i>	✓	✓
<i>Cost Accounts independent of G/L Accounts</i>	✓	✓
<i>Cost Account Overview</i>	✓	✓

<i>Cost Center Overview</i>	✓	✓
<i>Variable Cost Center Overview</i>	✓	✓
<i>Cost Unit Overview</i>	✓	✓
<i>Variable Cost Unit Overview</i>	✓	✓
<i>Performance Types</i>	✓	✓
<i>Flexible Performance Types</i>	-	✓
<i>Comparison G/L Base Data and Cost Accounting</i>	-	✓
<i>Transfer Headings and Sums</i>	✓	✓
<i>Central Application Setup Administration</i>	✓	✓
<i>Role Center Controlling Manager Cockpit with Process Overview / User friendly</i>	-	✓

## Dimensions

<i>Individual Definition of Dimensions</i>	-	✓
<i>Use all posted Dimensions (up to 8)</i>	-	✓
<i>Use two Base Dimensions (e.g. Cost Center / Cost Unit)</i>	✓	✓

## Functions

<i>Post Manufacturing Entries</i>	-	✓
<i>Post "only" with Cost Center Information</i>	✓	✓
<i>Post "only" with Cost Unit Information</i>	✓	✓
<i>Posting with Cost Center and Cost Unit Information</i>	-	✓
<i>Post Working Hours and Performance</i>	-	✓

<i>Entries</i>		
<i>Post Recovery Functionality</i>	-	✓
<i>Navigate for all Entries</i>	-	✓
<i>Balance Check functionality</i>	-	✓
<i>Transfer G/L data in a Batch run</i>	✓	✓
<i>Use Posted Quantities from Warehouse Management</i>	-	✓
<i>Recurring Postings</i>	-	✓

## **Distribution System**

<i>Automatic time determination for dynamic distributions</i>	-	✓
<i>Simplified Setup for Assignment Lines (Standard Assignment Codes)</i>	-	✓
<i>Expiration Date for Allocations</i>	✓	✓
<i>Iterations</i>	✓	✓
<i>Plausibility check of base Setup</i>	-	✓
<i>Step by Step Approximation Allocation</i>	✓	✓
<i>Allocate based on any Dimensions</i>	-	✓
<i>Allocate based on dynamic Reference Unit</i>	✓	✓
<i>Allocate based on static Reference Unit</i>	✓	✓
<i>Allocate from Cost Center to Cost Center</i>	✓	✓
<i>Allocate from Cost Center to Cost Unit</i>	✓	✓
<i>Allocate from Cost Unit to Cost Unit</i>	✓	✓
<i>Copy Allocations</i>	-	✓
<i>Allocation Simulation</i>	-	✓

## **Reporting**

<i>Evaluation at transaction data level</i>	-	✓
<i>Defined Report for Jet Reports</i>	-	✓
<i>Defined Power Pivot Evaluation Templates</i>	-	✓
<i>Individual Evaluation for Cost Centers /Cost Units</i>	-	✓
<i>Calculation Analysis based on Individualized specification</i>	-	✓
<i>Excel Export functionality</i>	-	✓
<i>Grouped Evaluation (Hierarchy Levels)</i>	-	✓
<i>Cost Account Reports (predefined or individualized)</i>	✓	✓
<i>Cost Unit Reports (predefined or individualized)</i>	-	✓
<i>Multidimensional Expense of Sales Method</i>	-	✓
<i>Report Overview for individualized Reports</i>	-	✓

<b>Accounting systems</b>		
<i>Flexible Budget Cost Accounting</i>	-	✓
<i>Marginal Cost Accounting</i>	-	✓
<i>Marginal Budget Cost Accounting</i>	-	✓
<i>Multi-Level Fixed Cost Coverage</i>	-	✓
<i>Standard Cost Accounting</i>	-	✓
<i>Process Cost Accounting</i>	-	✓
<i>Target Cost Accounting</i>	-	✓
<i>Full Cost Accounting</i>	✓	✓
<i>Partial Cost Accounting</i>	-	✓

## ADVANTAGES OF THE CKL COST AND PERFORMANCE ACCOUNTING



Simple handling



Better overview



Higher  
productivity

## CKL COST AND PERFORMANCE ACCOUNTING AT A GLANCE

### Deployment

Cloud

On-Premise

### Compatibility

Microsoft Dynamics 365 Business Central

Microsoft Dynamics NAV

### Price




On request (it is not possible to name the price in general, as it depends on individual requirements).

Changes and errors reserved.



## ARE YOU EXCITED ABOUT THE CKL COST AND PERFORMANCE ACCOUNTING?

Get to know the Cost and performance accounting! We can offer you the following:

-  Consulting
-  Live demo
-  Test version

Our experts will advise you, send you access data to your personal test system and/or introduce you to the tool in approx. 30 minutes without obligation and show you individual potentials for your company.

We are looking forward to your request!



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