CKL Software GmbH – About us

Expert knowledge in the field of integrated cost centre and cost object accounting

CKL Software GmbH is a specialist in integrated cost and management accounting based on Microsoft Dynamics 365 Business Central. Since our company was founded in 1997, we have focused on the (continuing) development of cost accounting. Our core product provides you with a technically and functionally modern financial solution that can be precisely integrated into your Microsoft Dynamics 365 Business Central environment. A concept that pays for itself: Today, more than 3,000 medium-sized customers use on CKL Software – the European leader in the Microsoft Dynamics 365 Business Central environment.

Our customers are comprised of more then 200 certified partners worldwide: as a non-selling-ISV, we distribute our solution exclusively indirectly. We pass on our knowledge of the latest technology, current requirements for internal company cost accounting and the various industry-specific requirements directly to you via our partners and consultants.

CKL is a company on the rise: Microsoft has awarded the Hamburg-based company Gold Certification for ERP.

Count on CKL!

COST ACCOUNTING

For happy controllers

More dimensions, more overview

Accounting data, performance data, sales data and your task as a controller: deriving templates from all this to aid strategic corporate decisions . Its good when you use Cost Accounting for Microsoft Dynamics 365 Business Central to do this .

You can use cost centre accounting to manage your individual operational accounting; some examples include taking over the reference value administration on the basis of your services, create transfers according to a wide variety of procedures and create target/ actual comparisons. Cost object accounting allows you to perform multi-level break-even analyses, draw up detailed budgets, create a cost allocation sheet, manage services and much more.

In addition to cost centres and cost objects, you can also set up to six additional dimensions and characteristics.

The data grouped in this way forms the basis for your analysis views, which you can export to Excel and process from there in the usual form. This also makes it available to other departments.

Cost accounting is a highlymodern and flexibly expandable software solution with the special CKL effect:

· Multidimensional evaluation
  (up to 8 dimensions)
· Integrated cost allocation
· Evaluation, reposting of service providers
· Automation of planned and actual
  allocation rates
· Unlimited and extended transfer methods

The solution is available in German and English and is already being used by many customers worldwide.

Mini cost allocation sheet & break-even analysis
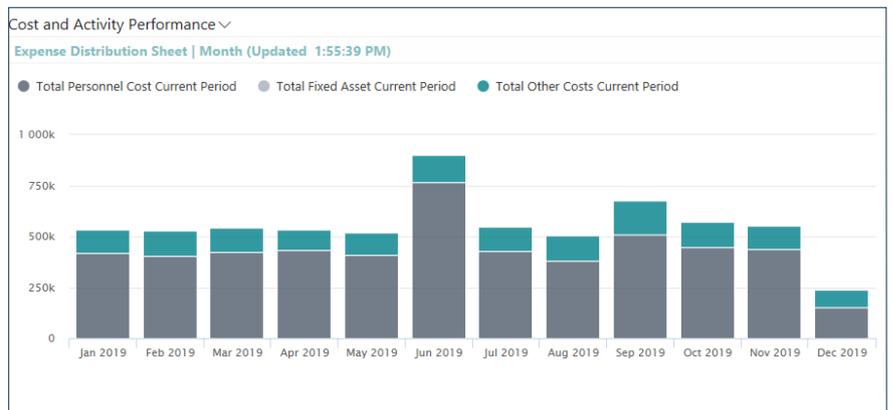
CKL COST ACCOUNTING

Cost accounting at a glance

Make your costs transparent

Cost Accounting for Microsoft Dynamics 365 Business Central provides you with a modern controlling tool to support your cost analyses.

Cost accounting provides you with tools for mapping the options required in practice, such as internal cost allocation, transfers according to all methods, imputed recurring postings, working with planned costs, and evaluating data using analysis views that you create yourself. The integrated planning module enables traditional cost accounting methods, from actual and normal cost accounting to flexible planned cost accounting or direct accounting. The value flow can be designed as desired within the main Cost Centre Accounting and Cost Object Accounting modules as well as across modules in the form of transfer processes between cost centres and cost units. This allows data from Financial

Accounting to be automatically transferred and information from other systems to be easily integrated into cost accounting and further processed as required via individual interfaces. You can use the cost accounting dimensions to introduce additional hierarchies in cost centre and Cost Object Accounting and use them to set up your cost accounting. Characteristics such as product groups, profit centres and segments can be used as evaluation hierarchies.

Cost and Activity Performance ⌄

Expense Distribution Sheet | Month (Updated 1:55:39 PM)

● Total Personnel Cost Current Period   ● Total Fixed Asset Current Period   ● Total Other Costs Current Period

| | Jan 2019 | Feb 2019 | Mar 2019 | Apr 2019 | May 2019 | Jun 2019 | Jul 2019 | Aug 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 |

The controller's workstation

Role centre

The new role-based user interface from Microsoft Dynamics 365 Business Central for controllers arranges and structures the workstation according to its function and task. Oft-used activities and features use are brought to the fore, other information is falls into the background. This leaves a clear and structured application window with an overview of the upcoming tasks, which helps you to better set priorities and work more comfortably and productively.

Role centre

Cost Centre Accounting

Basic functions of Cost Centre Accounting

Cost Centre Accounting is used to calculate the basic functions of operational cost accounting.

As an important basic function, a consistent breakdown into fixed and variable cost components is possible. This can be achieved with fixed saved amounts or percentages, for which the respective cost categories are supported.

Cost account scheme

As with the account scheme in Financial Accounting, you can compile your own evaluations. Information from service transactions and cost object entries can also be queried here. A further link with analysis views opens up the possibility to evaluate the analyses using a structured form of the cost account schemes.

Cost category plan

Irrespective of whether you want to manage an individual cost category plan or a cost category plan that corresponds to the G/L account plan, you are completely free to design the structure.

G/L accounts are linked to cost categories in cost centre accounting.

Cost Centre Accounting

Basic functions of Cost Centre Accounting

Dimensions

For detailed cost analyses, the entry information can be grouped very precisely with dimensions. Dimensions are applied in a cross-modular fashion. Postings with the cost centre dimension are transferred to cost centre accounting with all other dimensions. Within Cost Accounting, postings/transfers can be made by specifying further dimensions.

Transfer

Cost accounting primarily obtains data from the Financial Accounting Module and, if required, quantity data from the Production module. Optionally, the transfer can take place automatically for each posting or can be started manually if required.

Reference value management

Reference values in Microsoft Dynamics 365 Business Central are not only a work unit, they also have other functions. Reference values are linked to allocation rates and, if required, units in production. For example, a reference value of the type hour can have different hourly rates per cost centre and at the same time be linked to the unit hour in production for capacity planning. Alternatively, they can also be units from the Microsoft Dynamics 365 Business Central Resource module.

Cost Centre Accounting

Transfer methods

Transfers

The costs posted to the preliminary/auxiliary cost centres can be apportioned to the main cost centres using different allocation procedures. The following allocations procedures are available:

- Stepladder method (service, ratio and with reference to another cost category)
- Quantity x cost rate (using a reference value with an allocation rate)

All transfers can also be made proportionally. If you want to allocate costs between cost centres until all values have been redistributed, you can use the iteration procedure. If transfers must be distributed according to the ratio of planned figures, you can refer to the appropriate budget and then distribute the actual data.

Planned costs

As with Financial Accounting, any number of budgets can be created. These can be used in analyses for target/actual comparisons or transferred to Financial

Accounting if required. It is also possible to transfer existing budgets from Financial Accounting. Budget amounts are divided into fixed and variable parts. You can build up the budget by transferring the actual data and using a factor. If you want to maintain the budget data externally, you can export it to Excel and import it again. The budget structure can take various dimensions into account in order to map sub-budgets. Transfers can be used to support the budget structure.

Analysis views

Analysis views can be built on the basis of the dimensions posted in Cost Accounting. These analyses are based on postings from cost centre and cost object accounting as well as budget data. The analysis data can also be linked to account schemes in order to derive a different representation of the data. From the analysis view, all relevant data can be transferred to a pivot table in Excel via a direct export interface and processed there. This allows other positions in the company without direct access to benefit from the cost accounting services.

CKL COST ACCOUNTING

Cost centre accounting

The functions at a glance

- Stepladder method (service, ratio and with reference to another cost category)
- Separation between fixed and variable amount proportions
- Storage of fixed amounts or percentage shares in the cost category
- Administration of any number of dimensions/reporting indicators with each posting
- Optional automatic transfer of cost and service postings from other modules
- Reference values for managing service postings
- **NEW:** Transfer of flexible activity types using reference values (such as number of employees),
- Number of quotations/orders, number of requests/orders, number of stock movements)
- Storage of the allocation rates for the reference value
- **NEW:** Possible to us the original value of the service origin as an allocation rate
- Definition of standard allocation keys, e.g. using the
- stepladder method with distribution according to ratio, service, or reference cost category
- Quantity x cost rate with allocation rate
- the iteration process
- the ratio of budget values
- Repeating imputed recurring postings
- Budgets of cost centre accounting with integration of dimensions
- Quantitative budgets
- Budget structure with fixed and variable amount separation
- **NEW:** Budget link to Financial Accounting (bidirectional)
- **NEW:** Posting of budget values as actual values
- Budget creation using plan assessments
- Export and import function to/from Excel
- Management of analysis views for detailed evaluation on a multidimensional basis
- and for the presentation of target-performance comparisons
- Linking of analysis views with account schemes
- User-defined evaluation options for account schemes
- Detailed evaluations (e.g. cost category worksheets, cost allocation sheet by cost centre/period),
- plan/actual comparisons)
- **NEW:** Simple deletion of cost category entries per journal after incorrect entries

COST ACCOUNTING

Cost object accounting

Cost object allocation and calculation

If required, the Cost Unit Accounting module can be used if, for example, internal cost allocation and costing are required of individual cost objects. This module provides the typical functions that Cost Object Accounting usually requires in practice.

Transfer

Individual costs that have been posted in other modules with cost objects can optionally be charged automaticallyor, if required, manually into Cost Accounting. If the posting is made to a cost object by a distribution from cost centre accounting, the postings are also transferred directly. Quantity

postings from the Production or Resources modules can be immediately transferred by combining the reference value with the allocation rate.

Overhead calculation

By setting up various calculation schemes, it is possible to view the cost object or the company from different perspectives and evaluate them. The calculationschema can be set up according to user requirements and can be furnished with the desired overheads on the individual costs. The overhead rates can be credited to the desired cost centres as required during internal allocation.

Cost object accounting

Cost object allocation and calculation

Allocation of services

If services must be assigned directly to a cost object, they can be posted to Cost Centre Accounting in conjunction with the corresponding reference value of the relevant cost centre.

CODE	NAME	TABLE ID	TABLE NAME	FILTE...	PAGE ID	TABLE ID ARCHIVE	TABLE NAME ARCHIVE	FILTE...	PAGE ID ARCHIVE	VALUE TYPE FIELD ID	VALUE FIELD CAP
ITEMSPURCH	Purchased Items (Quantity)	5802	Value Entry	Yes	5802		_	No		14	Invoiced Quantity
ITEMSSOLD	Sold Items (Quantity)	5802	Value Entry	Yes	5802		_	No		14	Invoiced Quantity
ITMESOUTP...	Manufactured Items (Qua...	5802	Value Entry	Yes	5802		_	No		14	Invoiced Quantity
QTYEMPLO...	Quanity Employee	5200	Employee	Yes	5201		_	No			_
QTYEMPLO...	Quantity of Employee clos...	5200	Employee	Yes	5201		_	No			_
QTYPURCH...	Quantity of Purchase Orders	38	Purchase Header	Yes	9307	5109	Purchase Header Archive	Yes	9347		_
QTYPURCH...	Quantity of Purchase Quot...	38	Purchase Header	Yes	9306	5109	Purchase Header Archive	Yes	9346		_
QTYSALESO...	Quantity of Sales Orders	36	Sales Header	Yes	9305	5107	Sales Header Archive	No	9349		_
QTYSALESQ...	Quantity of Sales Quotes	36	Sales Header	Yes	9300	5107	Sales Header Archive	Yes	9348		_
QTYWHWH...	Quantity of Wharehosue R...	7316	Warehouse Receipt Header	No	7332	7318	Posted Whse. Receipt Header	No	7333		_
QTYWHWH...	Quantity iof Warehouse S...	7320	Warehouse Shipment Header	No	7339	7322	Posted Whse. Shipment Header	No	7340		_

Planning module

In the cost object area, you can draw up detailed budgets. These are marked with quantity information or simply distributed over the periods with the same amounts. It is possible to export them to Excel in the cost object area for further processing and then import them again. Here, too, you can transfer the budget to or from Financial Accounting. When transferring item budgets, the detailed cost elements of the item calculation can also be used instead of inventory usage.

Analysis views

Here, too, analysis views are available for detailed evaluations according to dimensions. The budget values for subsequent target/actual comparisons are also taken into account.

CKL COST ACCOUNTING

Cost Object Accounting

The functions at a glance

- Any number of cost objects
- Separation between fixed and variable amount proportions
- Optional automatic transfer of cost and service postings
- Any number of contribution margin levels
- **NEW:** Performance journal in connection with reference values and allocation for purchased items (quantity), produced items (quantity), sold items (quantity)...
- Internal cost allocation
- Create any number of overhead calculation schemes
- **NEW:** Internal cost allocation with original values from the cost origin
- **NEW:** Allocation of cost objects to cost objects
- Calculation of overhead rates for credit note to Cost Centre Accounting
- Structure of cost object budgets with fixed and variable (quantity-based) budgets
- Export and import of budget data into Excel
- **NEW:** Budget link to Financial Accounting (bidirectional), also from Merchandise Management (item budgets)
- Create any number of analysis views for actual and budget data
- Imputed recurring postings
- **NEW:** Simple deletion of cost object account items per journal after false entries
- **NEW:** Simple deletion of cost category entries per journal after incorrect entries

Dynamics 365 Business Central

CRONUS International Ltd. | Journals ⌄ Archiv/Ledger Entries ⌄ Finance ⌄

Chart of Cost Accounts   Cost Account Budgets   Chart of Cost Centers   Chart of Project A

COMPARISON FINANCE TO COST AND ACTIVITY ACCO...   **COST CENTER ACCOUNTING**

G/L ACCOUNTS ...(INCOME STAT	COST ACCOUN... BLOCKED	PROJECT ACC... BLOCKED –	NOT TRANSFE... ...G/L ENTRIES T	RESOURCE LE... ...ENTRY - TO CO
23	0	0	5	11

Insights

Expense Distribution Sheet ⌄

Description	01/01/21..01/31/21	12/01/20..12/31/20
Total Personnel Cost	1,000.27	130,781.55
Total Fixed Asset	–	290,140.13
Total Other Costs	680.64	48,238.84
Total Primary Costs	**1,680.91**	**469,160.52**
Total Cost Allocation	–	–
Total Primary Costs/ Cost...	**1,680.91**	**469,160.52**
Total Credit Advice	–	–
Overabsorbed Overhead/...	**1,680.91**	**469,160.52**

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Contact

For further information on Cost Accounting, please contact us or your Dynamics partner. Our partners will be happy to advise and support you in the implementation and use of Cost Accounting.