

# Use Case

## Einführung einer durchgestochenen Ergebnisrechnung

bei einem der internationalen Marktführer für Verbindungstechnik



### Die Herausforderung

Die Einzelgesellschaften nutzen unterschiedliche Accounting-Standards, Methoden der Kostenrechnung und ERP Systeme. Die Herausforderung besteht darin, konzernweit Transparenz über die Profitabilität herzustellen um wirksame Business Entscheidungen zu können.



### Das Vorgehen

Konzeption eines konzernweit gültigen Analysemodells inkl. eines Proof-of-Concept für eine Einzelgesellschaft.  
Aufbau eines zentralen Datawarehouse inkl. Implementierung der Logik zur Ermittlung der durchgestochenen Deckungsbeitragsrechnung.  
Aufbau eines Reportings in Microsoft Power BI inkl. Trainings / Handover.

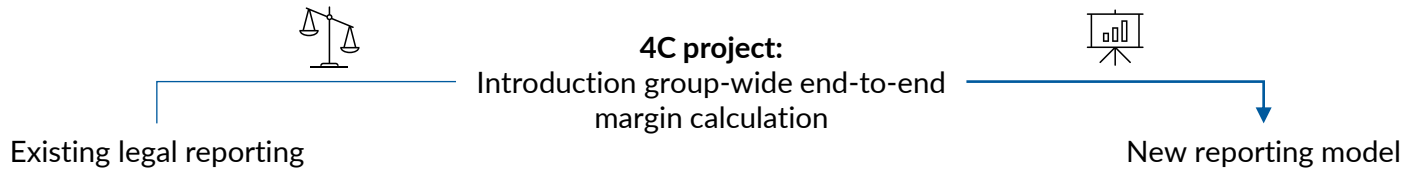


### Der Vorteil für den Kunden

Globale Analyse der Profitabilität vom Konzern bis auf Einzelproduktebene.  
Standardisiertes, zentrales Reporting mit harmonisierten KPIs über alle Einzelgesellschaften.  
Effektiv und effizient Steuerung der Ressourcen in Hinblick auf die übergeordnete Unternehmensstrategie.

# Functional Concept

The new database offers several new dimensions for analysis / to gain additional insights into business



# Functional Concept

Contribution statement reporting enables an improved data and information base

Contribution Statement as of 12.05.2022			Analytical Dimensions									
Structure	ID	Contribution Statement	Divisional View			Group View			Market view			
			Division	Business Area	Product Group	Product	Group	Region	Entity	Sales Channel	Customer	SBU
1	100010	Gross Sales										
	100040	Deductions										
	100060	Other Turnover										
	199999	Net Sales										
	200010	Direct Material Cost										
2	209999	Contribution Margin I										
	210010	Direct Labor Cost										
	219999	Contribution Margin II										
	220010	Production Cost										
	220020	Material Overhead										
3	229999	Total COGS										
	299999	Contribution Margin III										
	300029	Material variance (Total)										
	300049	Labor variance (Total)										
	300089	Manufacturing variance (Total)										
4	399999	Contribution Margin IV										
	400010	Divisional (general)										
	400020	Product Development Test Lab										
	400030	Industrial Manufacturing Engineering										
	400040	Product Engineering										
5	400050	Research & Development										
	400060	Divisional Fee										
	499999	Contribution Margin V										
	501020	Supply Chain										
	501030	Purchasing										

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- COGS as standard costs split in Direct Material, Direct Labor, Manufacturing Costs and Material Overhead
- Standard costs are calculatory costs based on standard rates for all input factors

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- COGS Variance closes the gap between standard costs and actually incurred actual costs
- COGS Variance reflects all unplanned (not standard) deviations to all COGS positions (e.g., material, direct labor, production costs) based on the actual

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- Divisional, actual costs (e.g., travel & entertainment, marketing, IT, consulting) that can directly / indirectly be attributed to a division & their cost centers
- Main objective: show and compare divisional profitability across group & regions (also plan/budget)

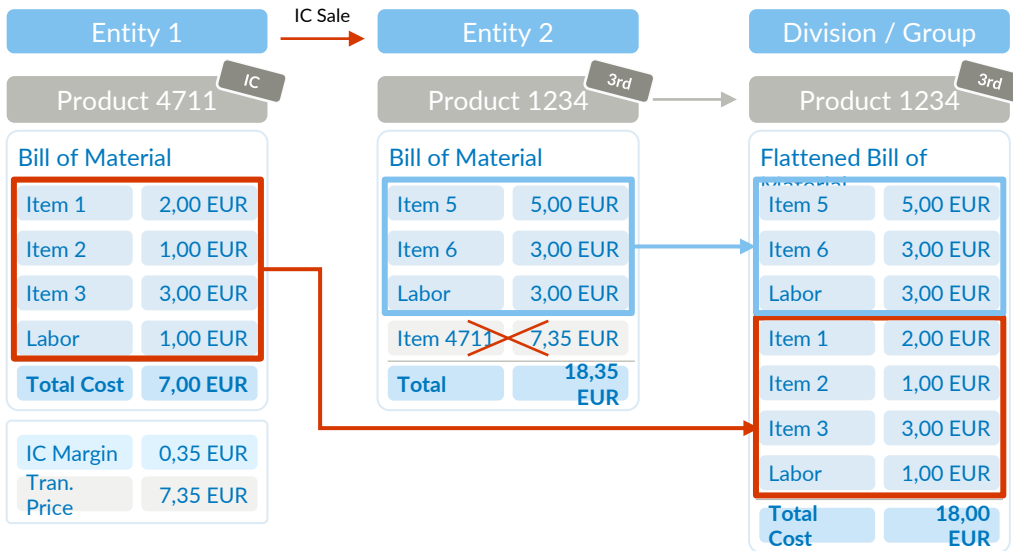
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- General costs contain functional costs & holding costs related to regional & group functions to enable functional analysis and steering on different levels (entity, region & group)
- Central holding costs (e.g., Management Fee) are fairly allocated to entities

# Reporting of Flattened Standard Costs

Transforming the entity view into a group-wide view – Example on product level

## Calculation of Standard Costs with „Flattened“ Bill of Material



## Remarks

- + Divisional or Group view on Bill of Material consists only of 3<sup>rd</sup> party purchases
- + Intercompany purchases are not included in divisional flattened BOM
- + Divisional Bill of Material is “flattened” by merging the BoM of all Entities involved in the manufacturing process of the final product
- + In the divisional BoM all intercompany standard costs (items from IC purchase) are substituted by the original BoM components of the intercompany partner
- + The resulting flattened BoM can be applied to all external sales of the division / group to calculate the divisional standard costs



BoM of each product needs to be exported into central database where flattened standard costs are calculated