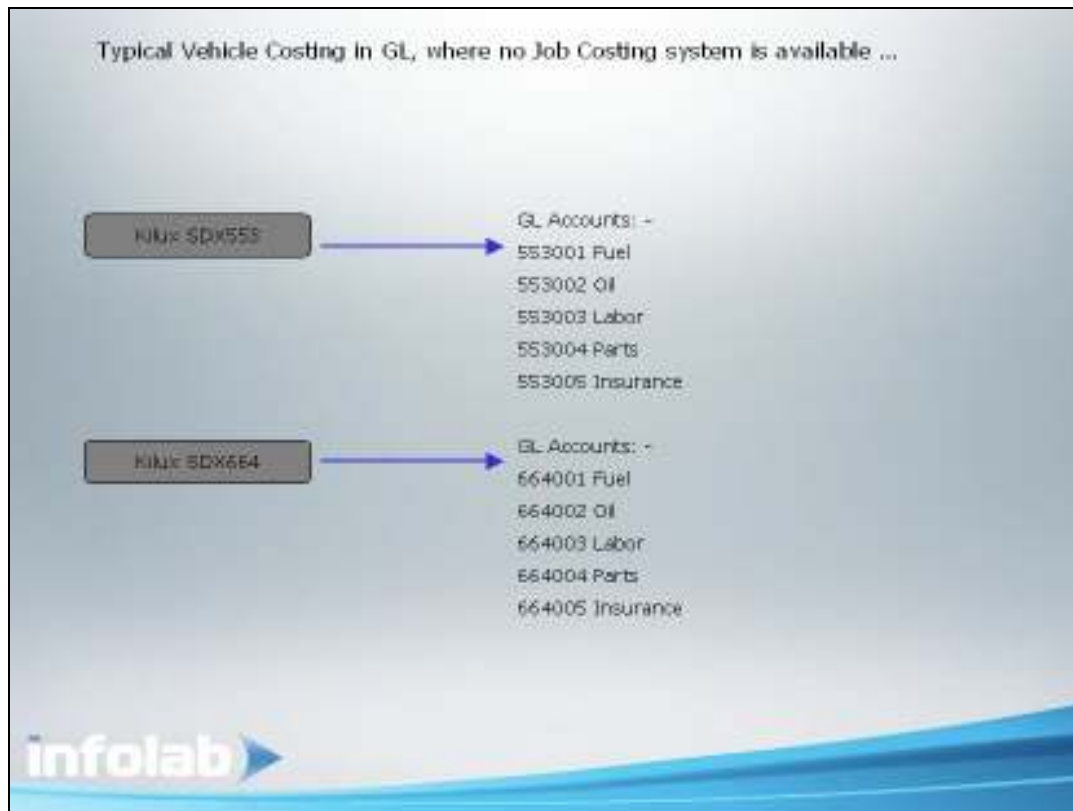


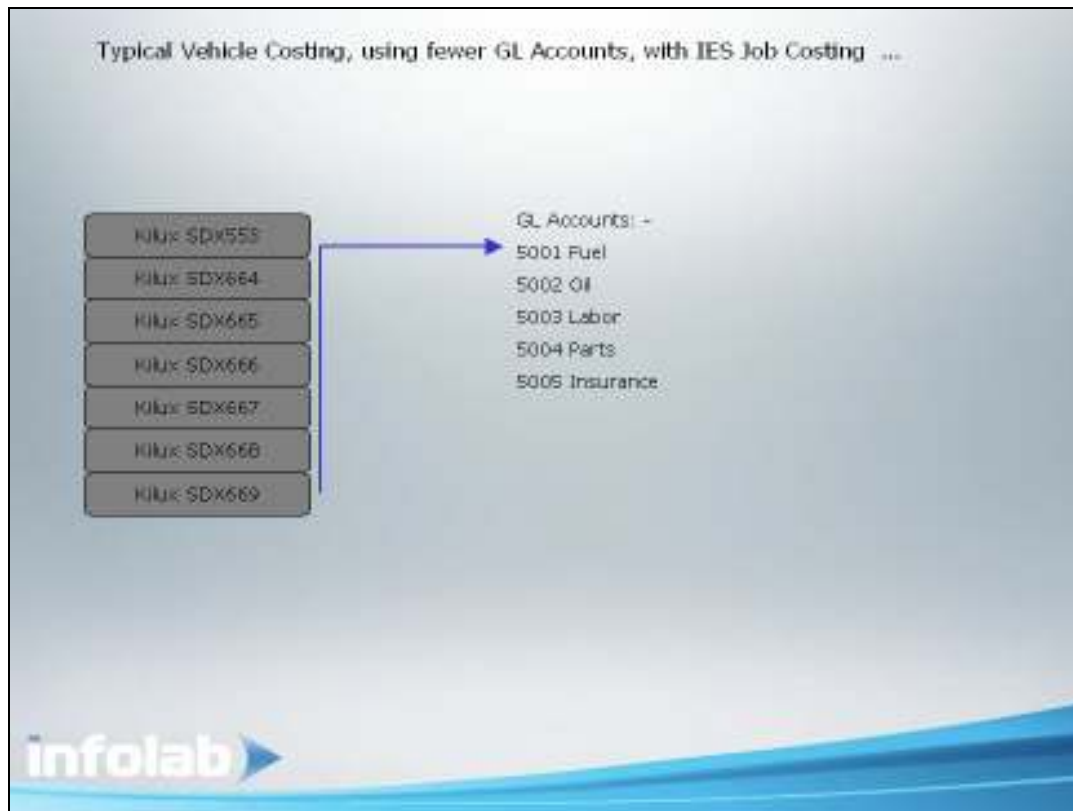
## Slide 1

Slide notes: The Job Costing application is an all inclusive Costing System for Projects and Jobs. It is especially designed to be free of the project costing limitations of the General Ledger, while at the same time it is completely integrated to the GL Financials.



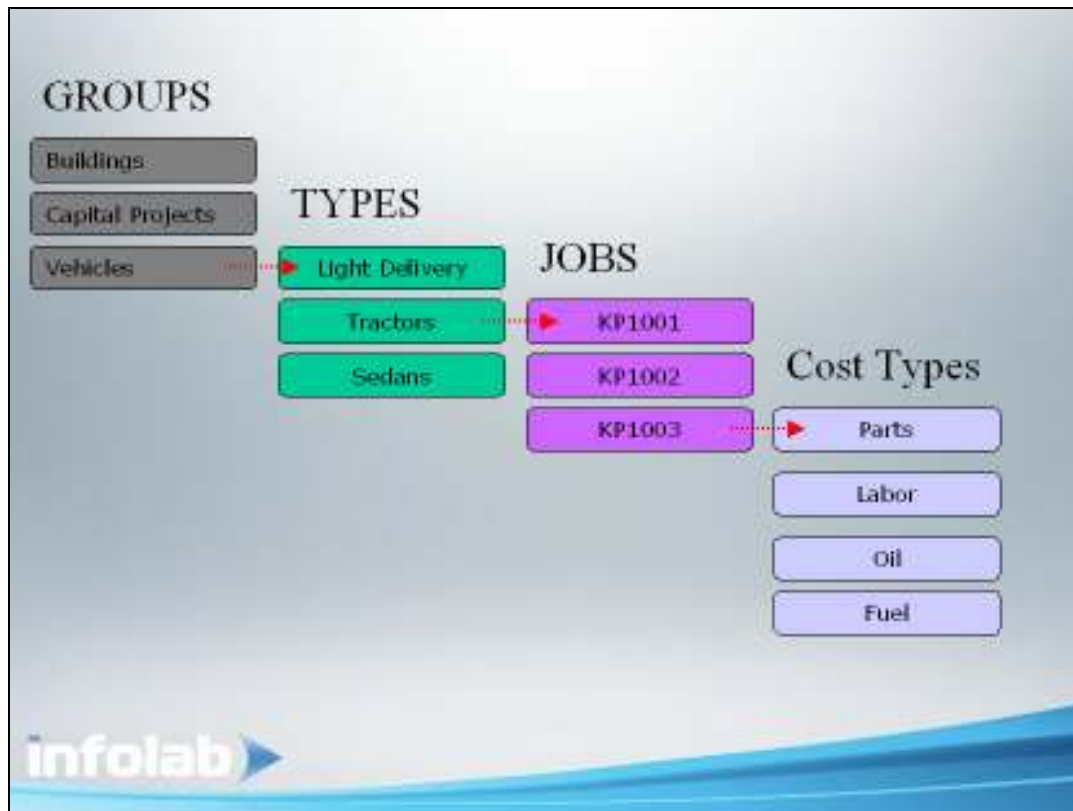
## Slide 2

Slide notes: For example, if we want to perform Costing for a Vehicle in the General Ledger without having such a Job Costing as in this case, then we will need a separate Account for all the different kinds of Costs on that Vehicle, like Fuel, Oil, Repairs, Labour, Materials, etc. And we would need all those separate Accounts for each Vehicle that we operate. And we will still have to close off the Costing Accounts at Year End.



### Slide 3

Slide notes: Not so with Job Costing. In this case, all the costs, even for all our Vehicles, can be channeled to a single Account in the General Ledger, or a few if we so choose. Then, when we want to know the Fuel Expenses for 1 or more Vehicles, then that information is readily available from Job Costing, whereas the GL remains uncluttered.



## Slide 4

Slide notes: That's because the Job Costing system collects it's own Costing Balances for anything we want to know about a Project. All Jobs use Cost Types that are Cost Analysis Centres, that close off to a GL Account somewhere on any Transaction, and any Job belongs to a Job Type that in turn belongs to some Job Group. So we can enquire and report at any level of the Job system at any time.

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1													
2		GL Costing					Job Costing						
3													
4		Nov-09	200			550	Life to Date						
5		Dec-09	300			250	Year to Date						
6		Year End	0			50	Current Month						
7		Jan-10	50										
8						10.5	Life to Date Fuel per 100 Km						
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## Slide 5

Slide notes: Now, if we attempt to do our Costing directly with the GL because we do not have a good Job Costing system, then we are faced with a Balance problem for Projects that span different Periods and Financial Years.

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1													
2		GL Costing				Job Costing							
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4		Nov-09	200			550	Life to Date						
5		Dec-09	300			250	Year to Date						
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## Slide 6

Slide notes: For example, a GL Costing Account has a Balance in November, and another in December, but because the Costing Account is a P&L Account, we close it off at Year End, and start with a new Balance again in the 1st Month of the next Year. That means that we do not have a Life to Date Costing Balance!

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2		GL Costing				Job Costing							
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4		Nov-09	200			550 Life to Date							
5		Dec-09	300			250 Year to Date							
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Slide 7

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Slide 8

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5		Dec-09	300			250 Year to Date							
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Slide 9

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4		Nov-09	200			550 Life to Date							
5		Dec-09	300			250 Year to Date							
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Slide 10

Slide notes: But the IES Job Costing System solves this dilemma.

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2		GL Costing				Job Costing							
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## Slide 11

Slide notes: Any Job, and any Cost Type used by the Job, has a Life to Date Balance in addition to Year to Date and Current Month Balances. Plus, with the dynamic IES Period Mapping, any Financial Period can be selected at any time as the focus point for Current and Year to Date reporting and therefore we can enquire and report "as if" at any point in time.

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Slide 12

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2		GL Costing				Job Costing							
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4		Nov-09	200			550	Life to Date						
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Slide 13

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Slide 14

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## Slide 15

Slide notes: The Job Costing system also has quantity and physical balances, and since we can define any of our own formulas of measurement as we please, it means that the Job Costing system can perform just about all Costing Measurements that we can realistically imagine or require. For example, for a Job that is a Vehicle, we can derive Fuel per Km measurements just by stating the formula to apply.

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Slide 17

Slide notes:



### Slide 18

Slide notes: Job Costing is always integrated to the GL for all Transactions that are performed, and at the same time it is integrated to Cash Books, Purchase Orders, Stock, Debtors and many other Applications in the Business Accounting. When we perform a Job Costing Transaction, then the GL is always posted at the same time, so there is no need for further capture or processing, but all the while we collect Costing information on the Jobs, at Job Level, Cost Type level, Job Type level and Job Group level.



Slide 19

Slide notes: As such, Job Costing may be efficiently applied for all Costing Projects, big or small, including Capital Expenditure, Fleet Management, Asset Operational Management, Service Jobs, Manufacture, Personnel Recruitment, and just about any Costing Project that we can think of.