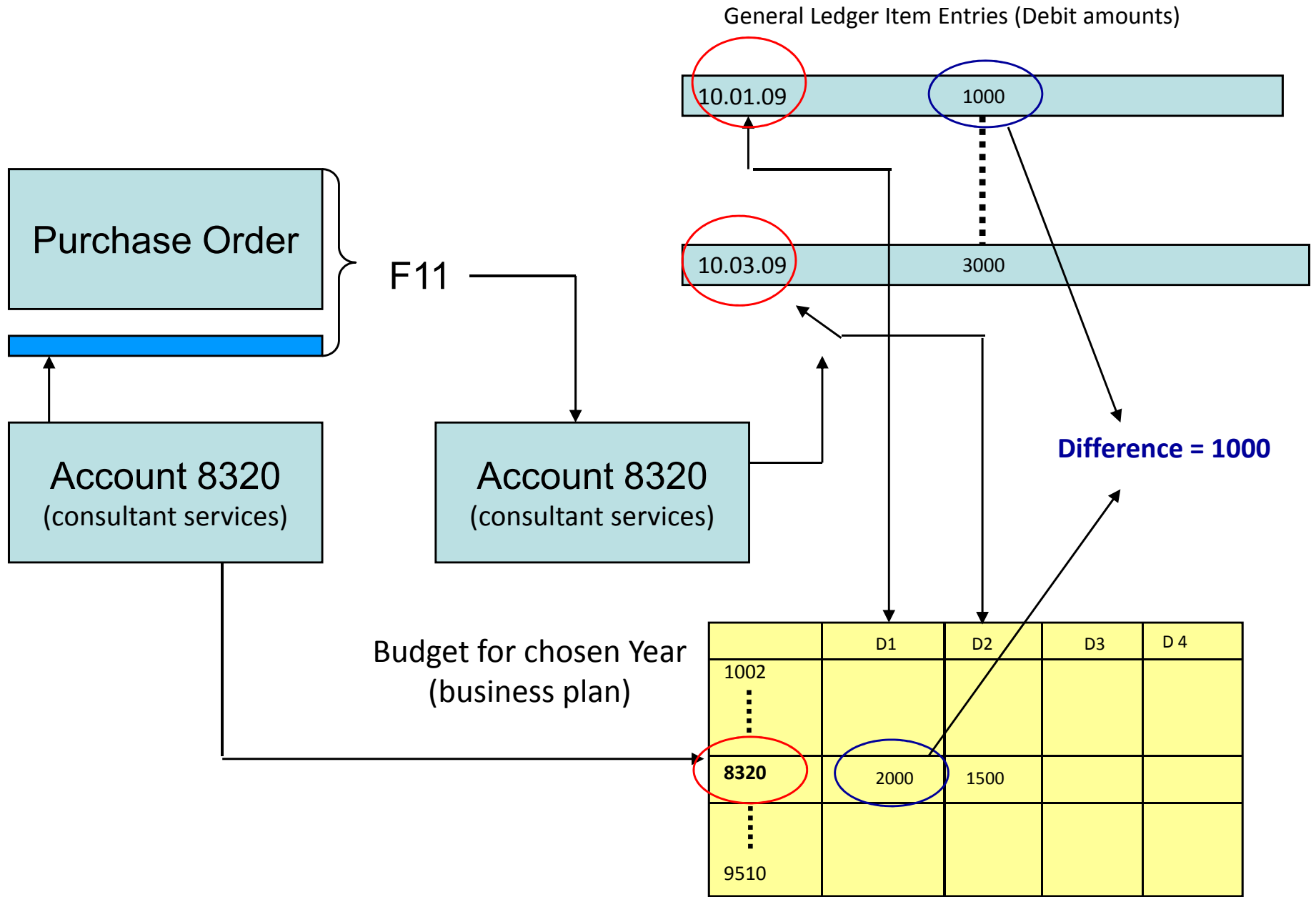


# Budgets and analysis

Miki Skorkovský

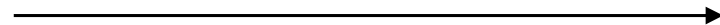
# Basic principles



# Basic principles



CTRL-F5 (Entries)



| No.    | Name                                      | I... | A... | Totaling   | G... | G... | G... | Net Change | Balance   |
|--------|---|------|------|------------|------|------|------|------------|-----------|
|        | <b>8200 Administrative Expenses</b>       | I... | B... |            |      |      |      |            |           |
|        | 8210 Office Supplies                      | I... | P... |            | P... | N... | M... | 65 080,60  | 65 080,60 |
|        | 8230 Phone and Fax                        | I... | P... |            | P... | N... | M... | 7 599,35   | 7 599,35  |
|        | 8240 Postage                              | I... | P... |            | P... | N... | N... | 4 023,37   | 4 023,37  |
|        | <b>8290 Total Administrative Expenses</b> | I... | E... | 8200..8290 |      |      |      | 76 703,32  | 76 703,32 |
|        | <b>8300 Computer Expenses</b>             | I... | B... |            |      |      |      |            |           |
|        | 8310 Software                             | I... | P... |            | P... | N... | M... | 44 175,11  | 44 175,11 |
| ▶ 8320 | Consultant Services                       | I... | P... |            | P... | N... | S... | 20 285,12  | 20 285,12 |

# Basic principles

|   | Posting Date | D...<br>T... | Document<br>No. | G/L Account<br>No. | Description                               | G...<br>P...<br>T... | G...<br>B...<br>P... | G...<br>P...<br>P... | Amount   | B...<br>A...<br>T... | Bal. Account<br>No. | Entry No. |
|---|--------------|--------------|-----------------|--------------------|---|----------------------|----------------------|----------------------|----------|----------------------|---------------------|-----------|
| ▶ | 01.07.07     |              | 2007-7          | 8320               | Entries, July 2007                        | P...                 | N...                 | S...                 | 761,85   | G...                 |                     | 1242      |
|   | 01.07.07     |              | 2007-7          | 8320               | Entries, July 2007                        | P...                 | N...                 | S...                 | 1 142,78 | G...                 |                     | 1244      |
|   | 01.07.07     |              | 2007-7          | 8320               | Entries, July 2007                        | P...                 | N...                 | S...                 | 1 904,64 | G...                 |                     | 1246      |
|   | 01.08.07     |              | 2007-8          | 8320               | Entries, August 2007                      | P...                 | N...                 | S...                 | 929,09   | G...                 |                     | 1439      |
|   | 01.08.07     |              | 2007-8          | 8320               | Entries, August 2007                      | P...                 | N...                 | S...                 | 1 393,64 | G...                 |                     | 1441      |
|   | 01.08.07     |              | 2007-8          | 8320               | Entries, August 2007                      | P...                 | N...                 | S...                 | 2 322,73 | G...                 |                     | 1443      |
|   | 01.09.07     |              | 2007-9          | 8320               | Entries, September 2007                   | P...                 | N...                 | S...                 | 1 254,27 | G...                 |                     | 1641      |
|   | 01.09.07     |              | 2007-9          | 8320               | Entries, September 2007                   | P...                 | N...                 | S...                 | 1 881,41 | G...                 |                     | 1643      |
|   | 01.09.07     |              | 2007-9          | 8320               | Entries, September 2007                   | P...                 | N...                 | S...                 | 3 135,68 | G...                 |                     | 1645      |
|   | 01.10.07     |              | 2007-10         | 8320               | Entries, October 2007                     | P...                 | N...                 | S...                 | 414,11   | G...                 |                     | 1833      |
|   | 01.10.07     |              | 2007-10         | 8320               | Entries, October 2007                     | P...                 | N...                 | S...                 | 621,16   | G...                 |                     | 1835      |
|   | 01.10.07     |              | 2007-10         | 8320               | Entries, October 2007                     | P...                 | N...                 | S...                 | 1 035,27 | G...                 |                     | 1837      |
|   | 01.11.07     |              | 2007-11         | 8320               | Entries, November 2007                    | P...                 | N...                 | S...                 | 272,10   | G...                 |                     | 2027      |
|   | 01.11.07     |              | 2007-11         | 8320               | Entries, November 2007                    | P...                 | N...                 | S...                 | 408,15   | G...                 |                     | 2029      |
|   | 01.11.07     |              | 2007-11         | 8320               | Entries, November 2007                    | P...                 | N...                 | S...                 | 680,26   | G...                 |                     | 2031      |
|   | 01.12.07     |              | 2007-12         | 8320               | Entries, December 2007                    | P...                 | N...                 | S...                 | 403,49   | G...                 |                     | 2234      |
|   | 01.12.07     |              | 2007-12         | 8320               | Entries, December 2007                    | P...                 | N...                 | S...                 | 605,24   | G...                 |                     | 2236      |
|   | 01.12.07     |              | 2007-12         | 8320               | Entries, December 2007                    | P...                 | N...                 | S...                 | 1 008,73 | G...                 |                     | 2238      |
|   | 24.01.08     |              | 2605            | 8320               | Payment, Accounting Systems Hotline, 2008 | P...                 | N...                 | S...                 | 110,52   | B...                 | WWB-OPE...          | 2734      |

## Financial Management

- General Ledger
- Chart of Accounts
- Budgets**
- General Journals

# Basic principles

General Filters Options

Budget Name . . . . . 2007 ↑

Show as Lines . . . . . G/L Account ↑

Show as Columns. . . . . Period ↑

| Code        | Name                                 | Budgeted Amo...   | 01.06.07         | 01.07.07         | 01.08.07         | 01.09.07         | 01.10.07         | 01.11.07         |
|-------------|--------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>8190</b> | <b>Total Bldg. Maint. Expenses</b>   | <b>288 390,00</b> | <b>29 460,00</b> | <b>20 500,00</b> | <b>19 810,00</b> | <b>30 480,00</b> | <b>22 500,00</b> | <b>18 800,00</b> |
| <b>8200</b> | <b>Administrative Expenses</b>       |                   |                  |                  |                  |                  |                  |                  |
| 8210        | Office Supplies                      | 63 600,00         | 6 240,00         | 4 470,00         | 4 760,00         | 6 240,00         | 5 140,00         | 4 540,00         |
| 8230        | Phone and Fax                        | 7 340,00          | 720,00           | 510,00           | 540,00           | 720,00           | 600,00           | 520,00           |
| 8240        | Postage                              | 3 860,00          | 380,00           | 270,00           | 290,00           | 380,00           | 310,00           | 280,00           |
| <b>8290</b> | <b>Total Administrative Expenses</b> | <b>74 800,00</b>  | <b>7 340,00</b>  | <b>5 250,00</b>  | <b>5 590,00</b>  | <b>7 340,00</b>  | <b>6 050,00</b>  | <b>5 340,00</b>  |
| <b>8300</b> | <b>Computer Expenses</b>             |                   |                  |                  |                  |                  |                  |                  |
| 8310        | Software                             | 46 740,00         | 5 780,00         | 1 840,00         | 3 310,00         | 17 480,00        | 6 540,00         | 1 840,00         |
| 8320        | Consultant Services                  | 19 900,00         | 3 310,00         | 240,00           | 4 140,00         | 7 090,00         | 2 070,00         | 1 170,00         |
| 8330        | Other Computer Expenses              | 4 130,00          | 200,00           | 240,00           | 540,00           | 440,00           | 140,00           | 300,00           |

F6

## Basic principles- G/L Budget Entries

|   | Budget Name | Date     | G/L Account No. | Description | Department Code | Project Code | Business Unit Code | Amount   |
|---|-------------|----------|-----------------|-------------|-----------------|--------------|--------------------|----------|
| ▶ | 2007        | 01.07.07 | 8320            |             | ADM             |              | ↑                  | 660,00   |
|   | 2007        | 01.07.07 | 8320            |             | PROD            |              |                    | 990,00   |
|   | 2007        | 01.07.07 | 8320            |             | SALES           |              |                    | 1 660,00 |

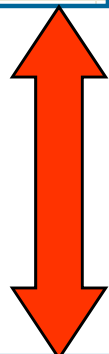
Using key F6 you will get where  $660+990+1600 = 3310$   
for three different dimension (Department codes ADM,PROD and SALES)

# Basic principles- what was really posted on July 2007

|   | Posting Date | D... T... | Document No. | G/L Account No. | Description        | Department Code | G... P... T... | G... B... P... | G... P... P... | Amount   |
|---|--------------|-----------|--------------|-----------------|--------------------|-----------------|----------------|----------------|----------------|----------|
|   | 01.07.07     |           | 2007-7       | 8320            | Entries, July 2007 | ADM             | P...           | N...           | S...           | 761,85   |
|   | 01.07.07     |           | 2007-7       | 8320            | Entries, July 2007 | PROD            | P...           | N...           | S...           | 1 142,78 |
| ▶ | 01.07.07     |           | 2007-7       | 8320            | Entries, July 2007 | SALES           | P...           | N...           | S...           | 1 904,64 |

Use filter :

| <b>BUDGET</b> |             |          |                 |             |                 |              |                    |          |   |
|---------------|-------------|----------|-----------------|-------------|-----------------|--------------|--------------------|----------|---|
|               | Budget Name | Date     | G/L Account No. | Description | Department Code | Project Code | Business Unit Code | Amount   |   |
| ▶             | 2007        | 01.07.07 | 8320            |             | ADM             |              |                    | 660,00   | ↑ |
|               | 2007        | 01.07.07 | 8320            |             | PROD            |              |                    | 990,00   |   |
|               | 2007        | 01.07.07 | 8320            |             | SALES           |              |                    | 1 660,00 |   |



# Basic principles

**Financial Management**

- General Ledger
  - Chart of Accounts
  - Budgets
  - General Journals
- Analysis & Reporting
  - Account Schedules

Name . . . . . ANALYSIS

| Row No. | Description        | Total...  |
|---------|--------------------|-----------|
| ▶       | ACID-TEST ANALYSIS | Posti...  |
|         |                    | Posti...  |
|         | Current Assets     | Posti...  |
| 101     | Inventory          | Total ... |

F6

| Name         | Description          | Default Column Layout            | Analysis View Name |
|--------------|----------------------|----------------------------------|--------------------|
| ▶ ANALYSIS   | Capital Structure    | <input type="button" value="↑"/> |                    |
| CAMPAIGN     | Campaign Analysis    | BUDGANALYS                       | CAMPAIGN           |
| <b>COSTS</b> | <b>Cost analysis</b> | <b>BUDGANALYS</b>                |                    |
| DEFAULT      | Standard Schedule    |                                  |                    |
| REVENUE      | Revenues             | BUDGANALYS                       | REVENUE            |

You have to enter the data in red frame and thereafter enter by F6 and button Analysis a new Analysis view card



# Basic principles

General Dimensions

Code . . . . . COST

Name . . . . . Costs analysis

G/L Account Filter . . . . . 8320

Date Compression . . . . . Day

Starting Date . . . . . 01.01.05

Last Date Updated . . . . . 16.04.09

Last Entry No. . . . . 2903

Last Budget Entry No. . . . . 1019

Update on Posting . . . . .

Include Budgets. . . . .

Blocked . . . . .

Analysis Update

| Name     | Description       | Default Column Layout | Analysis View Name |
|----------|-------------------|-----------------------|--------------------|
| ANALYSIS | Capital Structure |                       |                    |
| CAMPAIGN | Campaign Analysis | BUDGANALYS            | CAMPAIGN           |
| COSTS    | Cost analysis     | BUDGANALYS            | COST               |
| DEFAULT  | Standard Schedule |                       |                    |
| REVENUE  | Revenues          | BUDGANALYS            | REVENUE            |

# Basic principles

Name . . . . . COSTS

| Row No. | Description         | Totali... | Totaling | R... | A... | S... | New Page |
|---------|---------------------|-----------|----------|------|------|------|----------|
| ▶ 8320  | Consultant Services | Post      | 8320     | N... | N... | Yes  |          |

After starting accounting schedule you will get for applied (chosen) filters :

General | Dimension Filters | Options

Account Schedule Name . . . COSTS  Date Filter . . . . . 01.07.07

Column Layout Name . . . BUDGANALYS  Budget Filter . . . . . 2007

| Row No. | Description         | Net Change | Budget   | Variance% |
|---------|---------------------|------------|----------|-----------|
| ▶ 8320  | Consultant Services | 3 809,27   | 3 310,00 | 15,08     |

# Basic principles

If you add to Analysis view card on the Tab dimension a dimension for Department I and you have to do again all the updates by using button Update you will get :

General Dimensions

Dimension 1 Code . . . . . DEPARTMENT

Dimension 2 Code . . . . .

Dimension 3 Code . . . . .

Dimension 4 Code . . . . .



Analysis



|  | Code     | Name                       | Include Bu... | Last Date ... | Dimension...                              | Dimension... |
|--|----------|----------------------------|---------------|---------------|---|--------------|
|  | CAMPAIGN | Campaign Analysis (Retail) |               | 14.02.08      | SALESCA...                                | AREA         |
|  | COST     | Costs analysis             | ✓             | 16.04.09      | DEPAR... <input type="button" value="↑"/> |              |
|  | CUSTOMER | Customer Group Analysis    |               | 14.02.08      | AREA                                      | CUSTOME...   |
|  | DEPTEXP  | Departmental Expenses      | ✓             | 14.02.08      | DEPARTM...                                |              |
|  | REVENUE  | Sales Revenue              | ✓             | 14.02.08      | AREA                                      | DEPARTM...   |



# Basic principles

General Dimension Filters Options

Department Filter . . . . SALES

Dimension 2 Filter . . . .

Dimension 3 Filter . . . .

Dimension 4 Filter . . . .

| Row No. | Description         | Net Change                                | Budget   | Variance% |
|---------|---------------------|---|----------|-----------|
| ▶ 8320  | Consultant Services | 1 904,64 <input type="button" value="↓"/> | 1 660,00 | 14,74     |