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Job Cost Report (By Analysis)

(From: 01/01/2000 To: 25/01/2013)

(Job From: 003 To: 003)

(003) Mr. & Mrs Brewer

Costs

Analysis Code: 32 Description: 32

Date	Ledger	Audit	Inv. No.	Cust./Supp./Emp.	Description	Qty.	Amount
21/02/2007	P	652	87098	(BRAD) Bradford Building Supplies	BRAD Purchase Invoice	1.00	£100.00
01/03/2007	P	664	4354353H	(BRAD) Bradford Building Supplies	bricks	1.00	£600.00
01/03/2007	P	664	4354353H	(BRAD) Bradford Building Supplies	tiles	1.00	£900.00
12/07/2007	P	785	456446	(CIS4) CIS 4 Holder	CIS4 Purchase Invoice	1.00	£850.00
08/08/2007	C	65			wood	1.00	£1.20
08/08/2007	C	65			TEST	1.00	£1.00
19/09/2007	P	785	6786787	(DOUP) Dolphin Bathrooms	cement	8.00	£200.00
23/02/2011	PT	27			JCB Digger	3.00	£135.00
						17.00	£2,787.20
							Budget: £0.00

Analysis Code: ACCRUAL Description: ACCRUAL

Date	Ledger	Audit	Inv. No.	Cust./Supp./Emp.	Description	Qty.	Amount
07/12/2007	C	71			month sd	1.00	£10,000.00
07/12/2007	C	72			Job Journal	1.00	£(8,000.00)
25/02/2010	C	86			money shk. a	10000.00	£10,000.00
						10002.00	£12,000.00
							Budget: £0.00

How to calculate costing in excel. Excel recipe costing template. How to make costing in excel. What is job order costing with examples.

1 Job-Order Costing: A Microsoft Excel-Based ApproachAPPENDIX 3A 2 Learning Objective 5 Use Microsoft Excel to summarize the flow of costs in a job-order costing system. 3 Fundamental Accounting Equations - Part 1Balance Sheet Equation Assets = Liabilities + Stockholders' Equity 4 Fundamental Accounting Equations - Part 2Computation of Ending Balance in Retained Earnings as Part of Stockholders' Equity Ending balance in Retained Earnings Beginning balance in Net Operating Income Dividends = + - 5 Three Key Assumptions We will always use only one predetermined overhead rate. Any underapplied or overapplied manufacturing overhead will always be closed to Cost of Goods Sold as reported in the income statement. We will record transactions within Microsoft Excel by using positive numbers to increase balance sheet accounts and negative numbers (shown in parentheses) to decrease balance sheet accounts. 6 Sapphire Company Example - Part 1The transaction template that we'll use to record the company's transactions is shown as a spreadsheet; it reflects the beginning balance sheet account balances. All of the accounts shown in the beginning balance sheet plus an account called Manufacturing Overhead. Manufacturing Overhead is a clearing account that always has a beginning and ending balance of zero. This account is used to record two things: All actual overhead costs. The amount of manufacturing overhead applied to production using the predetermined overhead rate. The difference between the actual overhead cost and the amount of overhead applied to production is the underapplied or overapplied overhead. 7 Sapphire Company Example - Part 2To begin our illustration, let's assume that Sapphire Company has a predetermined overhead rate of \$25 per direct labor-hour that was based on a cost formula that estimated \$100,000 in manufacturing overhead cost for an estimated allocation base of 4,000 direct labor-hours. During January, the company completed the following transactions: a. Purchased raw materials on account, \$80,000. b. Raw materials used in production, \$78,000 (\$70,000 was direct materials and \$8,000 was indirect materials). c. Paid \$135,000 of salaries and wages in cash (\$68,000 was direct labor, \$45,000 was indirect labor, and \$22,000 was related to employees responsible for selling and administration). 8 Sapphire Company Example - Part 3Additional transactions include: d. Utility costs incurred (on account) to support production, \$15,000. e. Depreciation recorded on property, plant, and equipment, \$40,000 (70% related to manufacturing equipment and 30% related to assets that support selling and administration). f. Advertising expenses paid in cash, \$18,000. g. Prepaid insurance expired during the month, \$1,000 (80% related to production, and 20% related to selling and administration). 9 Sapphire Company Example - Part 4The final transactions include: h. Manufacturing overhead applied to production, \$102,500. This amount was computed by multiplying 4,100 direct labor-hours worked in January by the predetermined overhead rate of \$25 per direct labor-hour. i. Cost of goods manufactured, \$235,000. j. Cash sales, \$320,000. k. Cost of goods sold, \$245,000. l. Cash payments to creditors, \$92,000. m. Close overapplied overhead of \$5,700 to cost of goods sold. Let's set up our initial Excel spreadsheet showing beginning balances. 10 Sapphire Company Example - Part 5The completed transaction template is shown as a spreadsheet; it reflects the ending balance sheet account balances. 11 Sapphire Company Example - Part 6Explanation of transactions during the period.* Debit Raw Materials, and credit Accounts Payable for \$80,000. Debit Manufacturing Overhead for indirect materials of \$8,000, and debit Work in Process for \$70,000, credit Raw Materials for \$78,000, Debit Work in Process for \$68,000, and Manufacturing Overhead for \$45,000, and Salaries and Wages Expense for \$22,000, and credit Cash for \$135,000. *Debits and credits to income statement accounts are shown in the spreadsheet as adjustments to Retained Earnings. 12 Sapphire Company Example - Part 7Debit Manufacturing Overhead for \$15,000, and credit Accounts Payable for the same amount. Debit \$28,000 to Manufacturing Overhead, \$12,000 to Depreciation Expense, and \$40,000 to Accumulated Depreciation - Property, Plant, and Equipment. Debit Advertising Expense for \$18,000, and credit Cash for the same amount. Debit Manufacturing Overhead for \$800, and Selling and Administration Expenses for \$200, and credit Prepaid Insurance for \$1,000. *Debits and credits to income statement accounts are shown in the spreadsheet as adjustments to Retained Earnings. 13 Sapphire Company Example - Part 8Debit Work in Process and credit Manufacturing Overhead for \$102,500. Debit Finished Goods Inventory and credit Work in Process Inventory for \$235,000. Debit Cash and credit Sales Revenue for \$320,000. Debit Cost of Goods Sold for \$245,000, and credit Finished Goods Inventory for the same amount. Debit Accounts Payable and credit Cash for \$92,000. Debit Manufacturing Overhead and credit Cost of Goods Sold of the overapplied overhead of \$5,700. *Debits and credits to income statement accounts are shown in the spreadsheet as adjustments to Retained Earnings. 14 Sapphire Company Example - Part 9Using the information generated on the previous slide we may prepare the Schedule of Cost of Goods Manufactured for Sapphire Company. 15 Sapphire Company Example - Part 10Schedule of Cost of Goods Sold 16 Sapphire Company Example - Part 11Income Statement 17 End of Chapter 3A Job order costing is one of two primary means of valuing inventory and cost of goods sold (COGS). In this system, costs are accumulated by job rather than continuously - as with a process costing system. A job order costing system is suited to companies that offer distinct or custom products and services. Contractors are a good example of the type of business that would typically use a job order costing system. Consultants are another good example. Both of these types of businesses offer products and services that are unique to individual customers. Therefore, they can't cost every job the same. Because every job has different requirements in terms of material, labor, and overhead, a job order costing system allows your company to record the cost incurred and the revenue received for a particular job. Therefore, profitability can easily be compared between jobs. This allows you to know which types of jobs are the most desirable. The example workbook included is, admittedly, somewhat simplistic. However, its simplicity will give you an idea of how a job order costing system works. This knowledge should give you confidence when reading job order costing reports whether you make them in Excel or use some sort of specialized software. Job order costing example and download Complete the form below and click Submit. Upon email confirmation, the workbook will open in a new tab. Job order costing workbook The job order costing process can be summarized as follows: First, you ensure that a job order costing system is appropriate for your organization. If you are a manufacturer; or the nature of your business is one where you continuously perform the same type of work for several different customers - then you probably want to use a process costing system. Next, you'll refer to your operating budget so that you have the necessary direct materials, direct labor, and overhead cost information available. This is the information that you'll plug into your job order costing software in order to get accurate costs. Need help creating an operating budget for your small business? Read this post: OPERATING BUDGET TEMPLATE FOR SMALL BIZ - OVERVIEW & EXAMPLES who even bother with all this? Well, obviously, if you don't know what your costs are, you don't know how to price appropriately. Plus, you don't know what type of jobs are the most lucrative, and which are a waste of time. Beyond all that, if you don't know your costs (at least generally) then you're really just rolling the dice and, frankly, you aren't serious about being a business owner. If you're lucky enough to have a super high-margin business, then I suppose you can get away with not knowing your costs. Nevertheless, paying no mind to your costs is a rather lazy and haphazard way to manage something this important. Accounting in general and costing in particular bores people. Not me necessarily - but most normal people. I understand. However, as Warren Buffett said, "Accounting is the language of business" (I think he said that, anyhow?). So, if you want to run a serious business, then you should at least know how to communicate at the most basic level. Data Input worksheet The Data Input worksheet is where you put in all the information regarding the materials, labor, and overhead. It will serve as the foundation of your job order costing system. As mentioned earlier, the quality of your job order costing information will depend, in large part, on the quality and thoroughness of your operating budget. If you followed along with the SpreadsheetsForBusiness.com operating budget then you know that a lot of critical thought was put into that workbook, and you can count on it for quality information when it comes to job order costing. Item Name and Price This part is simple enough. All that's needed is the Item or product you're selling and what you are charging for it. Of course, this information is needed to ascertain how much profit you'll actually make off of this job. Bill of Materials Whether or not you need to input information in the Bill of Materials section will depend upon the nature of your business. If you're creating something physical, then, needless to say, the type, Quantity, and cost of your direct materials are critical to understanding your profitability. If you're in a services industry, then, of course, you don't use or sell materials. So, you can leave the section blank. Even the most unsophisticated business owner generally understands that the cost of materials must be covered by the finished good's Price. It's in the following sections, dealing with direct labor and overhead, which are a little more abstract, that the aforementioned "unsophisticated" business owner might overlook important costs. Direct Material In this example, there is only room for four Direct Materials for each Item. In the real world, of course, finished goods might have many many more Direct Materials. Make sure you list every single raw material needed to complete the job. *By the way, the terms "direct material" and "raw material" are, for all intents and purposes, synonymous. Quantity and Direct Material Cost/Unit Quantity is pretty straightforward. How much of each Direct Material does it take to make one finished good? Enter that amount here. If you typically make more than one finished good with each batch, that's fine. We'll address that later on. When it comes to Cost/Unit, a lot of small business owners might be tempted to use the last cost they paid for each Direct Material. I would recommend, as mentioned previously, that you refer back to your operating budget. In the operating budget, you'll remember that you projected out your raw material costs for the coming year. A savvy business owner is going to either use their weighted average Direct Material Cost Per Unit for the coming year. Or, they're going to use the forecasted cost for the current or upcoming month here. If your Direct Material costs are pretty steady, then use the former. If they're rather volatile, you might use the latter. Using old costs, rather than expected costs, is potentially dangerous. You run the risk of under or overcharging your customer. In addition to the operating budget, I would suggest that you use the forecasting workbook for support with your job order costing. Have no idea where to start forecasting costs? Read this post: 2 ADVANCED (BUT SIMPLE) TIME SERIES FORECASTING MODELS Budgeted Direct Labor Data Obviously, the costs for a service-oriented business is going to consist mostly of direct labor and overhead. But, even if you run a business that makes physical goods, you could have a significant portion of your costs tied up in direct labor and overhead. Especially if those goods are custom-made. As you can probably guess, I'll suggest that you refer to your company's operating budget as a starting point for direct labor information. Hours Here, you'll enter the number of Man-Hours necessary to deliver on a particular finished good. Keep in mind that it takes 2 people 1 hour to complete a particular Item, then that's a total of 2 Man-Hours, not just 1. Man-Hours is equal to the Crew Size x the number of hours spent on the job. We'll cover this more in the Time Ticket section. Hours doesn't just include the time you're working specifically on that job. Be sure to also include time for transportation, prep work, clean up, and every other hour (and fraction thereof) that's required to deliver on a particular job. Direct Labor Cost/Hour Entire chapters in textbooks have been filled with discussions over what to include in your Direct Labor Cost and, of course, what to include in overhead. It's really a matter of preference at the end of the day. As long as you adhere to a few basic rules. Particularly if you're applying overhead to jobs on the basis of direct labor hours. Which is the case in this example workbook. A good rule of thumb is to use wages and fringes (overtime, vacation accrued, payroll tax, retirement plan contributions, insurance, and so on) for the whole year and then divide those amounts by the expected number of hours that all direct labor employees will work. Boom. There you have a Direct Labor Cost/Hour. Ideally, you'll want to use the same hourly rate that you did in your operating budget - for consistency's sake. Don't include supervisors salaries and their fringes in the Direct Labor Cost/Hour. Those costs are going to go into overhead. Only include the cost of labor for those individuals that are directly working on delivering the finished product or service. The reason it's important to have a fairly accurate Direct Labor Cost/Hour is that, later on, when you review the job cost sheet and compare actual cost to budgeted cost you want to have a reasonably accurate idea of what variances in labor performance are costing you. This subject will be covered more in-depth in the performance measurement worksheets. Budgeted Overhead Data Overhead is a somewhat ambiguous term. A lot of people are tempted to lump every expense that isn't a Direct Material into that bucket. That's not entirely accurate. Of course, we want to take out direct labor, and measure it separately. Business expenses related to sales, shipping, and administration should also be excluded from overhead. These are expenses that ultimately need to be covered by sales, in order to generate a profit. But, it's not accurate or appropriate to include them in overhead. These are operating expenses. The same ones you would have forecasted in the SG&A budget (part of the operating budget). OH Rate If you've read this far, I'm sure you know where you get the overhead rate from. That's right... from the operating budget. Again, you can use a weighted average rate for the entire year, or you can use the rate for the given month. That's up to you. Remember that the OH Rate is determined, more or less, by taking overhead for the entire year and then dividing it by the number of direct labor hours budgeted for a given finished good (or service). Overhead can be allocated in different manners besides on the basis of direct labor hours. As long as it makes some sort of sense, there's really not too many restrictions and how over it can be allocated. Using direct labor hours as a denominator is a simple means of allocating overhead (which is why I'm using it in this example workbook). But, it's not always the most appropriate or accurate means. If you're new to this whole costing, overhead, managerial accounting business then it's probably best to start out with this simple method. And, as you get more comfortable, you can toy with more sophisticated methods. Summary Now with all the budgeted information entered, it's time to enter information about the job itself. The "actual" information. Sales Order Here's where you'll enter information about revenue. What you sold and how much of it you sold. Sale order Item, Price, Sales quantity In this example workbook, the Sales order item is limited to those items entered under Item Name and Price section on the Data Input worksheet. It's a drop-down menu. So, as you're experimenting with this worksheet, you can see how the Materials Requisition Form, Time Ticket, and Job Cost Sheet change with different Sales order items. The Price will automatically be pulled in. Again, based on the information entered on the Data Input worksheet. The Sales quantity can be changed to see the effects of different quantities on the Job Cost Sheet. Valid quantities are between 10 and 50. If you try to enter more or less than that, you will get an error message. The Total is simply Price x Sales quantity. This is your gross sales amount, and it allows you to measure profitability for this given job. Materials Requisition Form The Materials Requisition Form refers to the Bill of Materials from the Data Input worksheet. Those amounts are multiplied by the Sales quantity to generate Totals. Additionally, the amount of scrapped Direct Material can be entered here in the Units Scrapped field. This form calculates the Total Cost of Direct Materials used on this job. Direct Material, Quantity Per Item, and Cost Per Unit Ordinarily, you would fill this information in yourself. But, since this is an example workbook, the Direct Materials for a given Sales Order Item are brought in via formula. In real life, however, you would want the flexibility to enter this manually. Needless to say, if your business is a service-oriented one, then the Materials Requisition Form would not be applicable. Units Scrapped Scrapped units are instances where a piece of Direct Material is damaged or otherwise rendered unusable during the manufacturing process. You want to capture this cost because you have to ultimately make enough money to cover mistakes like these. Think about it as a trim carpenter who might be installing a very expensive door. What if he accidentally drops it while carrying it from the truck to the site? Obviously, he can't charge his customer for that. But, it is a cost that needs to be charged to the job. He might not even be able to recoup that cost with this particular job. However, he needs to figure it into his overall pricing and gross margin, because mistakes happen and you don't want a couple of slip-ups to negatively impact your business. Here, you would enter any Direct Materials that were Scrapped in the appropriate field. You'll see the Total cost change accordingly. Total Quantity Per Item x (Sales quantity + Units Scrapped) This is the Total Quantity of a given Direct Material that you used for the job. It's not just the amount for one, but for the Total Sales Quantity. Total Cost Total Quantity x Cost Per Unit This is the Total Cost of each Direct Material used for the job and the grand Total for all materials used in the job. Time Ticket The Time Ticket is similar to the Materials Requisition Form; in that this is where you'll make a note of the quantity of direct labor used for a particular job. This information will serve as a good reference when you look back to this job in the future and try to estimate how much time would be needed for a job you're quoting. It also allows you to attempt to isolate why a job might have taken less or more time than expected. If you don't record direct labor time, then you'll never really know you can only guess that something might have taken more or less time than expected. Finally, when it comes time for performance analysis, this is what you'll use to determine why your labor costs were greater or lesser than you expected. With this information, you'll know if it was a matter of efficiency (Hours) or a matter of rate (Cost Per DL Hour). Date, Start Time, and Stop Time Like the Direct Material and Quantity Per Item fields in the Materials Requisition Form, these fields would ordinarily be filled out by you or someone in your organization. However, since this is only an example, they're filled in with random dates and Start/Stop Times. The Date field is pretty straightforward. But, keep in mind that for the Start and Stop Times you should include any time spent that revolves around this particular job. That means including time for transportation, time for running to get supplies, and time spent waiting for someone else. Time for lunch and breaks would typically not be included. You want to keep track of the true amount of time that you spend on a particular job. Because time is more valuable than money, you want to make sure that you're charging appropriately for the time needed. Also, if your employees are on the clock - then you want to include that in your overall job costing. Hours Stop Time - Start Time This is the number of hours spent consecutively working on one job. It's not the entire number of hours spent on the job; just the number for one line on the Time Ticket. This is calculated automatically to make things easy. Also, it's represented as a decimal, not hours and minutes. All of these separate entries are used to determine the number of Man-Hours for a given line and the total number of (Man-) Hours for the entire job. Obviously, this information helps you to determine how much time and how much direct labor expense was incurred on any given job. Crew Size This is another field that would ordinarily be left white so that the user could enter this information manually. However, like the previously mentioned fields - it's populated with random information for illustration purposes in this example. Crew Size is the number of people you had working for a given stretch of time on a particular job. Obviously, this affects the number of Man-Hours. Every additional person in the Crew is multiplied by the Hours to give us the Man-Hours. A two-person crew is going to cost twice as much as a one-person crew. More employees equal more cost. Man-Hours Hours x Crew Size This is the total amount of direct labor hours for a given line on the Time Ticket. These hours are also totaled at the bottom. Cost Per DL Hour and Total Cost Cost Per DL Hour comes from the Budgeted Direct Labor Data section of the Data Input worksheet. As specified above, it also comes from your operating budget. This is your expected hourly cost for direct labor. Total Cost is going to equal Man-Hours x Cost Per DL Hour. This Total Cost will calculate for every line on the Time Ticket, and for the job as a whole. When added to the Total Cost of direct materials, you now have two of the three costing pieces for a given job. Job Cost Sheet The job cost sheet is where everything you've entered so far gets pulled together. The cost of direct materials, direct labor, and overhead will get consolidated and will allow you to determine the total cost and total profitability of the job. All of this information is calculated based off of what you already endured so nothing additional need be entered here. Units Produced and Start & Finish date These fields would ordinarily be typed in. They are colored out because they are populated by a formula that relies upon previously entered information for the sake of this example. The Units Produced, is going to be the same as the Sales quantity typically. The only exception to this would be if you had to scrap a finished good. In the Start and Finish dates these would simply be the first day that you committed money or time to this job and the last day. Direct Material Cost Breakdown This is where all the pertinent information from the Materials Requisition Form is pulled in. Plus, the date the materials were added. That date isn't necessarily important from a cost standpoint, it just helps with the visualization in the Daily Cost Breakdown chart. Direct Labor Cost Breakdown In the same manner that the Direct Material Cost Breakdown pulled in information from the Materials Requisition Form - the Direct Labor Cost Breakdown pulls in pieces of information from the Time Ticket. In this case, it's only the Dates and the Total Cost that is pulled in. Want really accurate costs? Read this post: ACTIVITY BASED COSTING VS TRADITIONAL - STEPS & EXAMPLE Overhead Cost Breakdown The last section of the Job Cost Sheet is the Overhead Cost Breakdown. This is where supplies, utilities, tools, supervisor salaries, and any number of other non-direct costs are accounted for. Things necessary to get this job completed but not included with direct material or direct labor. Though overhead is applied on the basis of DL Hours in this example, it's not applied every time direct labor is added to the job. That's a matter of preference and is done for the sake of simplicity in this workbook. Here, overhead is added on the Finish Date of the job. At which time, the Overhead (OH) Rate specified in the Budgeted Overhead Data section of the Data Input worksheet is multiplied by the Total Man-Hours from the Time Ticket. The result is a Grand Total of overhead to be included in the cost of this job. Total cost of goods sold Total DM Cost + Total DL Cost + Total overhead cost This is the total cost of the job. When subtracted from the total sales amount, you have the total gross profit for the job. Also, this amount is used to determine the Cost Per Unit. Cost Per Unit Total cost of goods sold + Units produced This is the total amount of cost attributed to the Sales Order item for this particular job. When subtracted from the Price, you get the gross profit for a given item. This will give you an idea of the profitability of each item. Daily Cost Breakdown chart Click to enlarge The accompanying chart in this workbook is pretty simple and straightforward. It simply graphs out, by day, the amount of cost incurred for direct materials, direct labor, and overhead. In a sense, it is just a representation of the job cost sheet. Join the conversation on Twitter!

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