

Numa Profitability / Activity Based Costing

Providing Greater Insights on Costs and Profitability

The Finance function is tasked to provide more business-focused insights in driving decision-making, including product costing or profitability management.

Without technology enablers, the modelling process can be manual and cumbersome, and lacks the depth and insight necessary for informed decision-making.

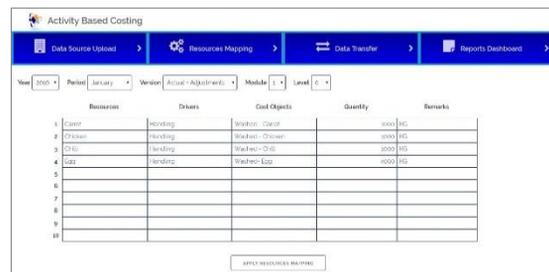
The Numa Profitability/ABC solution facilitates the process of identifying the correct pricing for products / services. In addition, it also serves as performance indicators to monitor changes on the business' costs.

The solution is able to perform modeling calculations based on required permutations, formulas and granularity as needed by business for reporting, analysis and decision making.

Flexible Cost Modelling

Numa Profitability/ABC solution allows for the allocation of direct costs to the respective cost objects. It is able to allocate indirect or fixed costs according to the allocation method and basis.

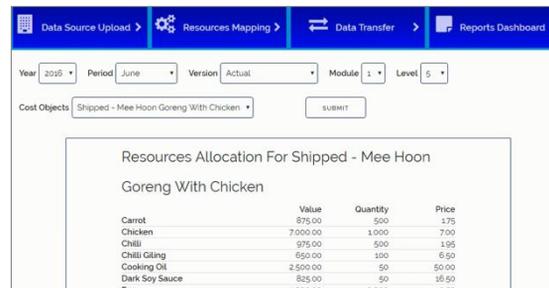
The solution is easily configurable, robust and flexible to adopt the chosen methods for any organisation. This may include methods such as equal allocation or activity based costing or any other allocation as determined by the users.



Resources	Drivers	Cost Objects	Quantity	Remarks
1 Carrot	Handling	Wahben - Carrot	1000 KG	
2 Chicken	Handling	Wahben - Chicken	1000 KG	
3 Chili	Handling	Wahben - Chili	1000 KG	
4 Egg	Handling	Wahben - Egg	1000 KG	
5				
6				
7				
8				
9				
10				

Users are able to compute the budgeted or actual cost objects, at different points of the time series. Users can account for fluctuating costs and rates, hence allowing for monitoring and analysis of the cost objects.

Other tools have rigid cost allocation models which typically forces the organisation to adopt the model in built within the solution. Any changes to the model would require significant resources and time.

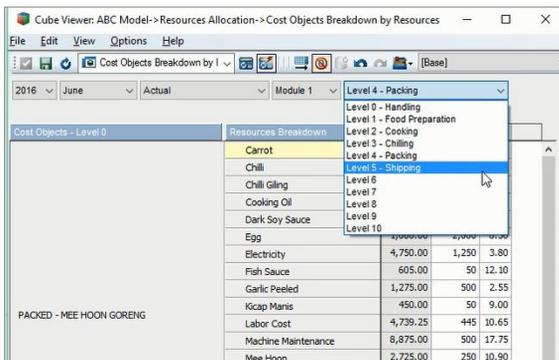


	Value	Quantity	Price
Carrot	875.00	500	1.75
Chicken	7,000.00	1,000	7.00
Chili	975.00	500	1.95
Chilli Giling	650.00	100	6.50
Cooking Oil	2,500.00	50	50.00
Dark Soy Sauce	850.00	50	16.50
Egg	1,000.00	2,000	0.50

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Robust Multi-Level Cost Modelling

The solution is able to perform dynamic multi-level modeling for waterfall and shared-service cost allocations. It is able to handle significant number of allocation levels.



Resource	Value	Quantity	Unit Cost
Carrot			
Chilli			
Chilli Giling			
Cooking Oil			
Dark Soy Sauce			
Egg			
Electricity	4,750.00	1,250	3.80
Fish Sauce	605.00	50	12.10
Garlic Peeled	1,275.00	500	2.55
Kicap Manis	450.00	50	9.00
Labor Cost	4,739.25	445	10.65
Machine Maintenance	8,875.00	500	17.75
Mee Hoon	2,725.00	250	10.90

Targeted Pricing Modelling

Pricing for products / services can be set either using a cost plus, or percentage of margin, or a fixed amount basis, or pegging to a reference price. The pricing model can also be configured to suit the model as determined for the product / service, by the users.

Perform Multi-Dimensional Analysis By Different Segments

Users can perform a cost and/or profitability analysis on the products / services. It is able to provide multi-dimensional cost and profitability analysis by customers, products and channels by activity.

Integration To Data Sources

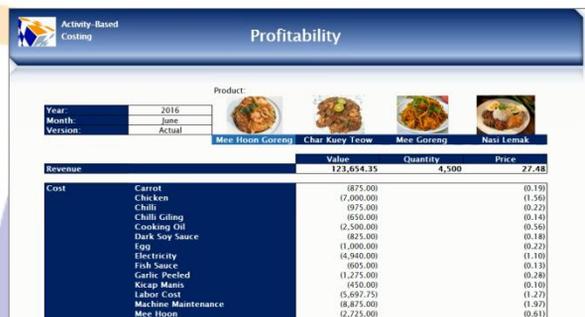
Users are able to integrate to the required data sources, be it a database or unstructured data. Users can build data input templates for input of baseline data or basis for allocation.

High Performance To Enable Appropriate Response To Derive Multiple Scenario Outputs

The solution operates the application in memory. This enables instantaneous calculation and immediate response time, allowing users to perform various simulations and obtain results for timely decision making.

Self-Service Reporting

In addition to readily available reports, users can slice and dice cubes, with the final output data, to create ad-hoc reports and format it accordingly with a single click of a button.



Revenue	Value	Quantity	Price
Revenue	123,654.33	4,500	27.48
Cost			
Carrot	(875.00)		(0.19)
Chicken	(7,000.00)		(1.56)
Chilli	(975.00)		(0.22)
Chilli Giling	(656.00)		(0.14)
Cooking Oil	(2,500.00)		(0.56)
Dark Soy Sauce	(825.00)		(0.18)
Egg	(1,000.00)		(0.22)
Electricity	(4,940.00)		(1.10)
Fish Sauce	(605.00)		(0.13)
Garlic Peeled	(1,275.00)		(0.28)
Kicap Manis	(450.00)		(0.10)
Labor Cost	(5,697.75)		(1.27)
Machine Maintenance	(8,875.00)		(1.97)
Mee Hoon	(2,725.00)		(0.61)

Numa Profitability/Activity Based Costing is powered by IBM Cognos TM1.