## **Project Profile**

## Calculation of Costs by Product



#### **Objectives**

- **₹**
- Increased availability of data and cost awareness at all levels
- Total cost approach (100% of costs to be allocated according to cause-andeffect criterion)
- Management support for Operations
- Support for implementation of Service Level Agreement concepts
- Enabling of internal and external benchmarking
- Improved source of data for Balanced Scorecard

## **Industry**



- European Public Organisation
- Patent Environment

# NO 7 De C + On all Timeses in 1 - ON One Out Pr. 20 TRS 1000000 2001 0144			
State on the parties of			
Albert Ohren Ohio	AND REPORT AND	w.	0
Activity module: Jnit Cost N	odel NEW IERS		
Brooks British & State Blooks			
The later than the state of the			Section 8
- Maria Company Control of Contro	moly new ar windows are a company of the company o	41 00000 1,604	Matter transfer to the terms of
Compared to the second of the	A Strain and county pro-	10 (800) 1000	A property of the second of th
	# BOOK DATE AND AND THE PARTY OF THE PARTY O	90037302	Control And Sens Land Life Cont. Con.
The second secon	2 B of trod to contact to	74-00 (5-00	Paratrocaracters and collection of the
	San ottorio dece		
TO BE STREET,	1 3 6 7 8 J. R. more.	1.0/40	
Commondation of the Common Control of the Common Co	A CONSTRUCTOR	Photos Cities	
What I AMAD I have a Country Building II	1 3 w Cities	CH: HOE	
Graph reterior and approximately the first program of	3 to service or	2000000, 10000	
w Dent bei Gaber Ben von bei Gerbeitenber beiten Bett 195. 1	9 in tex	4752F17502	
Grade deservitions conservations and accepts at	3 10 10000	4. W. F M. J.	
Extra Secretaria de la companya del companya del companya de la co	3 to USC 2157	WHAT MUS	
Gate martines and a martines and and	III STATES	many makes the s	
- 5 C C C C C C C C C C C C C C C C C C	Section Control of the	- 100 AUT	
white activities have a street an entry from	A COLOR OF TOTAL		
Character Standard in Color & Color Mills (Color Mills)	To Olivande	3840 3807	
Parameter of the parame	8 0 2 2 2 4 1 5	COOK CACC	
A Part In I Gaber Bur and I Carlo Burt Aday 400 Fft. 1	3 405 V m	4,7301 34,30	
Gray - years agreed transport to the agree of	8 0 10 1900	200 100	
■ Perforable entraction (190 PER COLC )	900 U.S. 1904	40401 2042	
4 agranders was property where the second	B A crockman	TO 8 10 10 10 10 10 10 10 10 10 10 10 10 10	
acteriorentencialestatutta Siras I	Section Control		
	B (a) No Person	480,0000	
China Para la Cara Cara Cara Cara Cara Cara Car	and the second	211-025	
Character to the la construction, 80th C. 10 th 1	The Control of		
Settlementary it was to Mile Collect	3 (g) AV	THE RES	
g Saffanantaer. Lastitu. Mills C. 200 H.	Top Indian	ORATI DCT	
Grap Laboration generals, which the residence	A CONTRACTOR	21200., 2021	
The books a subsect of the State of the Stat	9 and Barrier als	400011920	

# **Project Scope**

- Understanding of the "old" model and data used for (e. g. SAP cost centres data)
- Interviews with Managers concerning work and their contribution to external products
- Definition of the Unit Cost Model
- Specification and collection of data (drivers, production volumes, cost centre and cost element figures, etc.)
- Evaluation of Software for the implementation of the Unit Cost Model
- Implementation and Maintenance of the Unit Cost Model in SAS ABM

#### **Outcome / Benefit**



- Unit Cost Index used as a performance indicator (based on a full cost approach): reporting of the development of the unit costs both on an inflation-adjusted and non-inflation-adjusted basis.
- Costs by product per location, operating unit and product
- Enabling of internal Benchmarking
- Integrated system with interfaces to the SAS data warehouse
- Basis for product pricing
- Increase accountability at all Management levels