



There are two aspects that are covered by the "Manufacturing Production - Analytical Accounting" module. On the one hand, the first objective is to record the production costs associated with the production orders. More generally, the module allows the management of analytical accounting (industrial accounting) by associating the company's costs and revenues with the various projects/cost centres(\*).

This data is collected at the following moments:

- at the time of production (Production Orders)
- for the hours worked by personnel (Time Worked or in the individual employee profile)
- when accounting for customer (revenue) and supplier (cost) invoices
- manually directly in the Analytical Accounting journal (e.g. for indirect costs or integrations)

All the data collected is aggregated and totalized by the analysis functions which guarantee a wide range of analyzes at different levels and with different points of view.

These analyzes are obtainable in the form of a spreadsheet (Excel or CSV) or in the form of a graph.

## 1) Module configuration

The following parameters are required:

Production Order Description	Contains the description that is assigned to the journal lines when a production order is created. It can contain the following <a href="#">substitution variables</a> : __MO_REF__            Order reference __MO_LABEL__        Order title __MO_DATE__         Order date
Group criterion hours worked	Defines the criterion by which personnel hours are grouped and totaled. Note how, if the value is set to Weekly, the hours belonging to a week are grouped on Friday.
Description in Staff Hours	Contains the description that is assigned to the journal lines when the Hours worked are entered
User Details in Personnel	Defines whether Personnel Hours are managed at user levels or totalized by project/cost center/date

## 2) Generality

The components that define the module are as follows:

**Cost centers**     A specific table allows you to define the list of cost centers which can be structured on 3 levels (object/account/sub-account).  
Each account (or group of accounts linked by a parent/child relationship) is characterized by the cost/revenue attribute.  
Only the cost centers at the lower level can be moved, while the higher levels are used only for grouping and totalization



## Organizzazione Progetti Gestionali

Journal	The analytical journal contains the list of movements associated with the various cost centres, these movements are dated and contain the cost/revenue amount
Project	Each journal movement can be associated with one of the existing projects. This allows you to generate cost/revenue analyzes by project
Analysis	From the data described, it is possible to obtain a large series of analyzes from different points of view (project/cost center) and with different grouping and totalization logics (time, analysis detail, object/account/sub-account, ...)
Permissions	Using the Dolibarr permissions structure, it is possible to enable/disable access and/or operation to the various functionalities of the module.

### 3) Production

The management of production costs is obtained in the following way:

#### BOMs:

In this context, it is necessary to insert

- the cost center to which the material costs will be associated by default.  
*Attention! Insert the value in the first Tab (BOM), among those present in the tab, due to a Dolibarr problem with the current version (16.x.x.) the use of the remaining Tabs does not work*
- the production costs via the [Production] Tab, the values entered here will be used, multiplied according to the rules of the various levels of the list, at the time of production

#### Production orders:

Label	Cost center	Date	Qty	Amount		
Attaccato alla distinta	23 - Nexie consultant	23/12/2022	40	40.00		
	8 - Worker	23/12/2022	20	10.00		
	9 - Skilled worker	23/12/2022	30	0.00		
	17 - Material	23/12/2022	10	600.00		
	Staff costs	29/03/2023	1	0		ADD

Also in this case there is the Tab [Production]. At the time of production launch, the values of the bills generate the list of costs and revenues

- the cost of the material (if present in the bill of materials and if the material is valued)
- from the explosion of costs and revenues deriving from the bill(s) used



These values, which are part of and therefore manageable from the list of movements (Journal) of Analytical Accounting, can be modified or integrated manually.

## 4) Personal

Each user can be associated with a default cost center.

There are two ways to enter and manage costs generated by personnel:

- in the user file there is a specific Tab [Cost centres]
- when entering information relating to the "Time Worked" of employees.

In this last case, the hours worked will be associated with the specific cost center of the user and with the calculated date, this occurs based on what is indicated in the settings in the "Worked hours grouping criterion" parameter

Also in this case the costs generated are part of the Analytical Accounting Journal

## 5) Customer and supplier invoices

Label	Cost center	Date	Qty	Amount
Sale dated 12/12/2022	19 - Revenues from sales	29/03/2023	1	139.61
Total				139.61

  

<input type="text"/>	Staff costs	29/03/2023	1	0	ADD
----------------------	-------------	------------	---	---	-----

Also in customer and supplier invoices, there is a Tab [Cost Centers] through which it is possible to enter the cost or revenue centers involved in the invoice.

Note how a squaring between the invoice total and that of the sum of the cost centers entered is accepted.

## 6) Projects

A specific Tab [Cost Centers] allows you to group and manage the costs/revenues of all types that have been associated with a given project.



## Organizzazione Progetti Gestionali

Technical ID	Label	Cost center	Type	Origin	Date	Qty	Amount
109	Da Fattura cliente	Skilled worker	Cost	(PROV31)	02/02/2023	1.00	1.54 €
110	pippo	Worker	Cost	(PROV31)	02/02/2023	1.00	3 €
111	pippo cliente	Skilled worker	Cost	(PROV31)	02/02/2023	2.00	2 €
118	Altre ore	Skilled worker	Cost	SuperAdmin	03/02/2023	1.00	30 €
132	Ricavi buoni	Revenues from retail sales	Revenue		07/02/2023	2.00	1,000 €
Total							1,961.46

## 7) The Journal of Movements

Technical ID	Label	Cost center	Project	Type	Origin	Date	Qty	Amount
5	Ore Lavorate da Admin	Worker		Cost	SuperAdmin	15/12/2022	3.00	56.11 €
6	rara	Worker	PJ2203-0002	Cost	TC2-2111-0005	20/12/2022	2.00	44 €
7	prova 3	Skilled worker	PJ2203-0002	Cost	TC2-2111-0005	20/12/2022	5.00	67 €
8	pippo	Materials	PJ2203-0002	Cost	TC2-2111-0005	01/12/2022	3.00	4 €
9	pesta	Skilled worker	PJ2203-0002	Cost	TC2-2111-0005	02/12/2022	2.00	40 €
84	Attaccato alla distinta	Nexie consultant		Cost	(PROV111)	23/12/2022	40.00	40 €
85		Worker		Cost	(PROV111)	23/12/2022	20.00	10 €
86		Skilled worker		Cost	(PROV111)	23/12/2022	30.00	0 €
87		Materials		Cost	(PROV111)	23/12/2022	10.00	600 €
88	Pippo	Worker		Cost	(PROV112)	23/12/2022	60.00	40 €
89		Materials	PJ2203-0002	Cost	(PROV112)	23/12/2022	20.00	3,000 €
90	gagga	Worker		Cost	(PROV112)	23/12/2022	2.00	55 €
91	azerodopo	Nexie consultant		Cost	(PROV112)	23/12/2022	4.00	0 €

The Journal of Movements groups all the information entered through the functions described above, information that can be analysed, modified or integrated.



## 8) Analytical Accounting

The function in question allows you to analyze the information in the Analytical Accounting journal, displaying the results:

- in the form of a spreadsheet (Excel or CSV)
- through graphs

As can be seen from the image, the following are possible:

- a series of filters
- vision by cost center (with details of the related projects) or by project (with details of the cost centers)
- vision with different types of detail
- the possibility of obtaining totalisations by period
- the possibility of obtaining totalisations by ledger and account