

Immediate response to legal revision

mcfame CS Cost Management responds quickly to Japanese and international legal revision. We continue to quickly respond to legal revision.

● Lower of Cost or Market Basis

It is a valuation rule of accounting which requires certain types of assets to be valued either at their value in cost approach or at the actual value in end-of-period, whichever is less. It is capable for following both methods.

- Adding back the credited reserve amount in full to the income in the following period
- Cost or market whichever is lower basis

● Percent of Completion Method

It shows sales amount depending on the progress level (proportion of the project's costs)

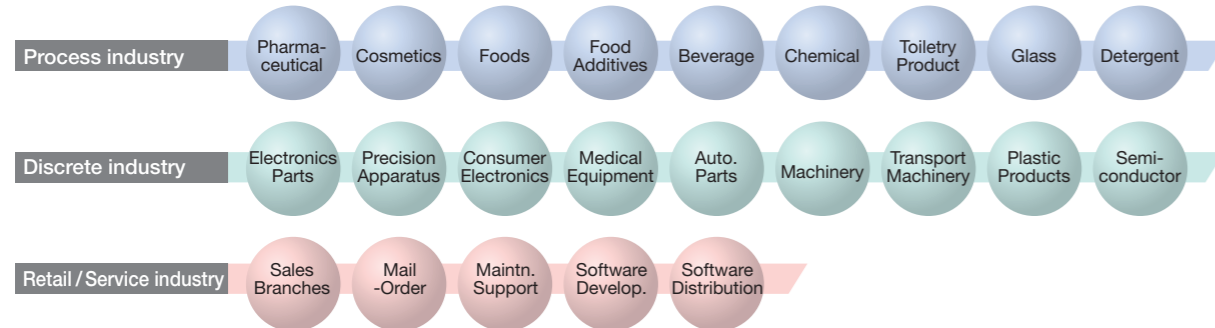
● Internal Control

It supports authentication, authorization, and access control. It also controls operation and update history information.

Trustworthy solution proved by track records of mcfame's live customers

More than 500 companies selected mcfame

More than 500 companies in manufacturing, retail, and service industries adopted mcfame. Over 500 live customers are a proof of credence of mcfame. Also, mcfame's customers actively join events of MCUG (MCFrame Users Group) to find even better use of mcfame.



MCFrame Users Group (MCUG)

More than 150 companies actively join MCUG's working groups in order to find a way of effective use of mcfame and solve operational matters by information sharing, research, and social gatherings. MCUG in Thailand and Indonesia are active as well.

- Discrete Type Manufacturing Working Group
- Medicinal Chemical Manufacturing Working Group
- Process Type Manufacturing Working Group
- MCUG Thailand / MCUG Indonesia

Support and service

● mcfame Training Courses

mcfame customers can take training courses to acquire skills to implement mcfame in short and efficiently. We provide comprehensive training courses such as "Functional training" to understand and utilize mcfame's function and "Developer's training" to enhance EUC (End User Computing) by using FrameManager.

● mcfame's certification program (MCCP: mcfame Certified Professional)

mcfame's certification examinations for consultants and engineers are held, and succeeded persons are certified as MCCP who has broad knowledge and technical skills about mcfame. We enhance improvement of implementation technique and quality of customer support through MCCP program.

Visit our website for more information

<https://www.mcfame.com>

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mcfame CS

Cost Management

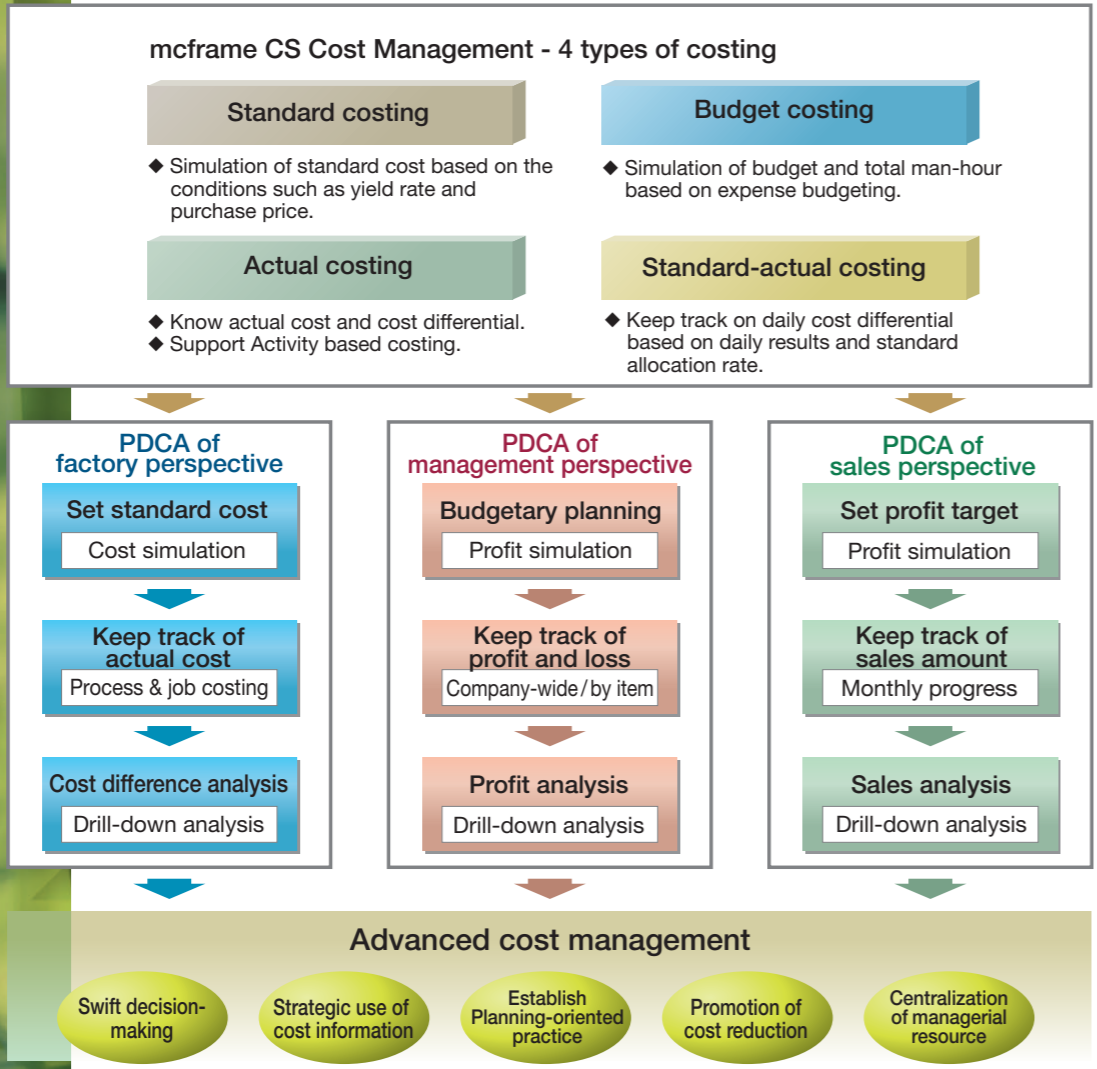
Integrated Cost Management System to Strongly Support Business Strategy, Accounting Management, and Cost Reduction Activities



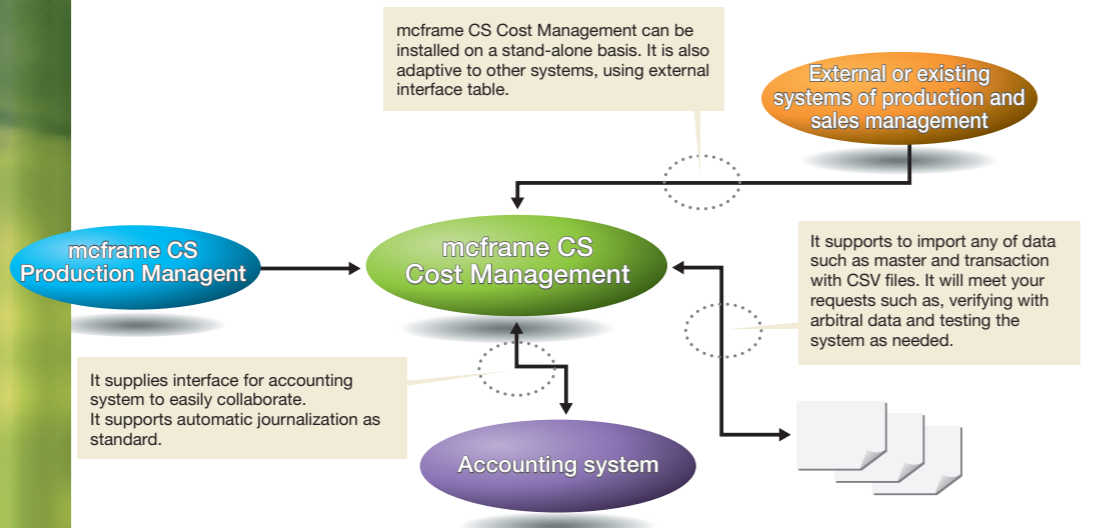
Toyo Business Engineering Corporation

We offer "strategic cost management", which supports your business activities as well as costing for finance.

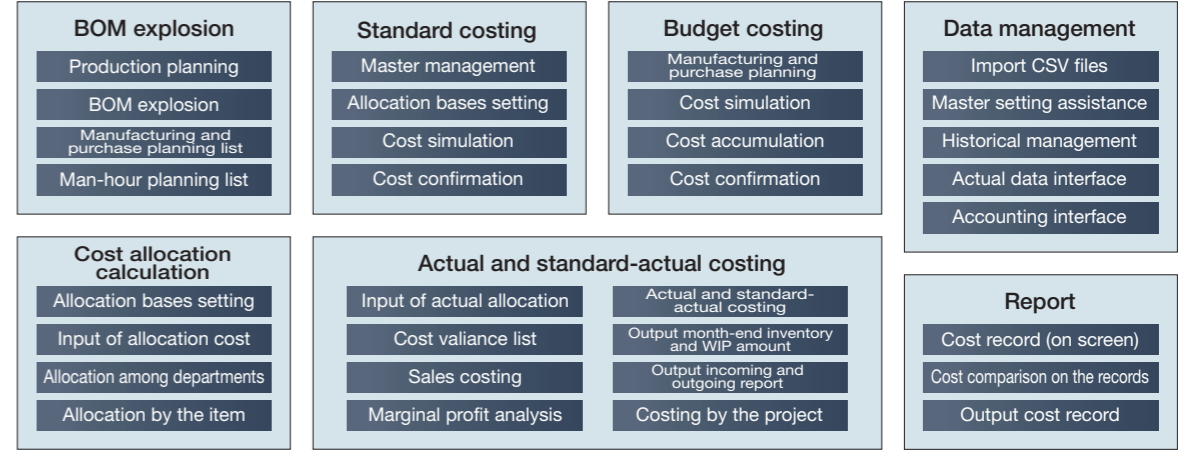
mcframe CS Cost Management has 4 types of costing to promote PDCA practices.



mcframe CS Cost Management can be installed on a stand-alone basis, so that you can start using with the function you need first.

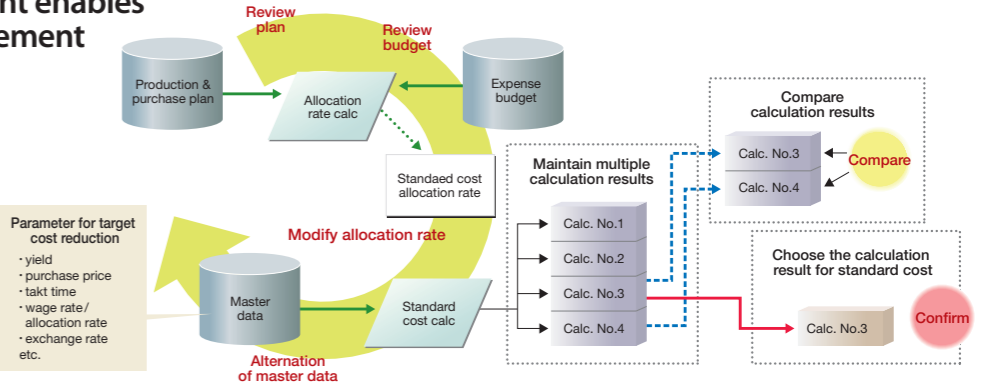


mcframe CS Cost Management Function Overview



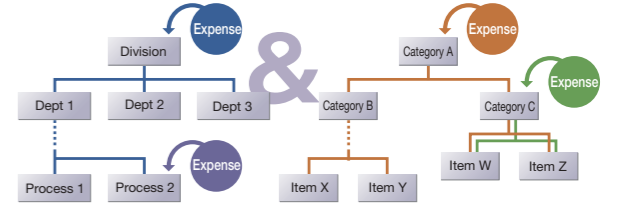
Our cost simulation environment enables planning-oriented cost management

Instead of budgetary handouts delivered from short-term profit planning with top-down approach, we calculate budgetary profit and loss by cumulating profit for each item, so that target profits for each area, clients, item, and the person responsible will be clearly shown, eventually provide basic information as "usable budget" for analyses.



The detailed allocation functions that allow cost allocation in response to the real condition

The combinations of allocation among departments such as direct allocation method, double-distribution method, and graded allocation method, and various allocation rules and coefficient will allow allocations for each item in real conditions. It is possible to narrow down allocation target using department (process flow) structure and item structure.



Process costing and job costing are available

Besides process costing by item, job costing by the segment key such as lot number and SEIBAN are available. It also allows verifying progress by variation from budget, creating performance budgeting for each project.

Specify costs in precise units to a greater extent to the item level



Rapid analysis of cost difference by drilling down through processes, items and factors of differences

You can find total difference of standard costs and actual costs in varied aspects, such as variances of price, quantity, time, and allocation rate by process, item, and the factor of difference as drilling down screens.

Cost difference drill-down list

Cost difference drill-down list

| Process | Item | Standard Cost | Actual Cost | Difference | Price | Quantity | Allocation Rate |
|-----------|--------|---------------|-------------|------------|-------|----------|-----------------|
| Process 1 | Item X | 1,000.00 | 1,200.00 | 200.00 | 1.20 | 100.00 | 1.00 |
| Process 2 | Item Y | 500.00 | 450.00 | -50.00 | 0.90 | 50.00 | 1.00 |