MANAGERIAL ACCOUNTING
"BUDGET AND CASH FLOW SOFTWARE"

DECISION SUPPORT DEVICES SERIES

OPERATION MANUAL

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C O N T E N T S

HELLO

WE HAD THE OPPURTUNITY OF WORKING WITH MANY COMPANIES IN DIFFERENT FIELDS AND DIMENSIONS AND IN DIFFERENT TIMES IN TURKEY AS MANAGEMENT CONSULTANT.

DURING OUR BUSINESS, WE HAVE SEEN THAT THERE WERE NOT ENOUGH PLACE FOR THE MANAGEMENT ACCOUNTING AND BUDGET OPERATION WITH BASE. THE MAIN REASON FOR THIS IS; AGAINST THE PRINSIPLES OF WORKING WITH BUDGET WAS NOT APPLIED, THE DIFFICULTY IN THE PRACTICE.

THE COMPANIES, IN GENERAL, SINCE THEY DO NOT HAVE A SPECIAL "BUDGET SOWTWARE", TRY TO EXECUTE THEIR BUDGET OPERATIONS MANUALLY OR BY MEANS OF A PROGRAM HAVING SPREAD SHEET SPECIALITY, SO THEY HAVE THE DIFFICULTY FOR COMPARING THEIR PRESCIENCES WITH THE DEVELOPMENTS IN THE YEAR. THIS RESULT MAY CAUSE THE TOP MANAGEMENT NOT TO HAVE THE BUDGET AND MANAGEMENT ACCOUNTING REPORTS WICH ARE THE IMPORTANT DECISION SUPPORT DEVICES, ON TIME.

SPARKLING FROM THIS NEED WHICH IS NOT MET SUFFICIENTLY ACCORDING TO OUR OBSEVATIONS, WE HAVE DECIDED TO DESIGN A SPECIAL "BUDGET SOFTWARE" WHICH IS SUPPORTED BY CASH FLOW AND HAVING THE EFFECTING OF MANAGEMENT ACCOUNTING.

THE SOFTWARE SHOULD HAVE BEEN BOTH GUIDING AND EASY TO USE FROM THE POINT OF GAINING THE MENTALITY OF MANAGEMENT ACCOUNTING TO THE COMPANY. THE NECESSARY CONDITIONS TO REALIZE SAID SOFTWARE WERE COME TOGETHER IN 1995, AND FINALLY "SW 1.0" WHICH WE PROUDLY PRESENT, WAS COME OUT.

THE MAIN PRINCIPLES OF SW 1.0;

. TO AIM BREAK EVEN POINT AND PROFITABILITY ANALYSES,
. TO DIRECT TO FIXED AND VARIABLE EXPENSE BRANCHINGS,
. TO DIRECT TO SALES FORECASTS,
. TO DETERMINE "CONTRIBUTION SHARES" OF THE PRODUCTS ACCORDING TO THEIR MARKET PRICES,
. TO DIRECT TO OPTIMAL SEARCHES IN THE MIXTURE OF MARKETING AND PRODUCT,
. TO DIRECT TO THE CONTROL OF THE VARIABLE PRODUCT INPUTS,
. TO DIRECT TO TRUE DETAILING OF THE EXPENSE DISTRIBUTION PLACES,
. TO OBSERVE THE PRESCIENCE-REALIZED ACCOUNTS OF PROFIT AND EXPENSE CENTER,
. TO DIRECT TO THE EVALUATION OVER THE DEVIATION,
. TO PROVIDE OF EVALUATION OF THE STATUS BY CASH FLOW TABLE,
. TO PROVIDE THAT THE MANAGER CAN EASILY SEE THE DIFFERENT RESULTS IN ALTERNATIVE SCENARIO

IN ORDER TO USE SW, THERE IS NO NEED NEITHER TO LEARN ELECTRONICAL SPREAD SHEET PROGRAMS, NOR TO HAVE WORKED WITH BUDGET PRESCIENCES BEFORE. SW WAS DESIGNED TO GUIDE THE MANAGERS WHO THINK TO WORK WITH BUDGET FOR THE FIRST TIME, AND USAGE OF THE PROGRAM IS VERY EASY.

WE ARE GLAD TO PRESENT TO YOU THIS SERVICE OF WICH WE THINK AS A NEED OF TOP MANAGEMENT AND DEPARTMENT MANAGERS OF ANY KIND AND SIZE OF COMPANIES.

BEST REGARDS,

Dr. REŞAT SİNANOĞLU, ACEA

ACEA: ASSOCIATION OF COST AND EXECUTIVE ACCOUNTANTS IN LONDON.

BREAK EVEN POINT (BEP) ANALYSES:

THERE ARE MANY BENEFITS TO DETERMINE THE BREAK EVEN POINTS OF THE COMPANIES. BEP SHOWS THE MANAGER THAT IN WICH TIME PERIOD THE INCOME OPTAINED BY THE PRODUCT MIXTURE MADE IN ACCORDANCE WITH THE SALES PRESCIENCE CAN MEET THE ANNUAL FIXED EXPENSES.

IN THE FIRST STAGE, THIS RESULT HELPS THE MANAGER EITHER TO ACCEPT OR TO REFUSE THE PRESCIENCES IN CONSIDERATION OF OTHER CONDITIONS.

THE SECOND STAGE, IS THE OBSERVATION OF HOW THE BEP OF THE APPROVED BUDGET IS EFFECTED BY THE REALIZED PERIOD RESULTS. BY OBSERVING THE EFFECTS OF THE REALIZED RESULTS ON BEP, THE MANAGER CAN MAKE THE DECISIONS ON INCOMES AND/OR EXPENSES ON TIME.

FIXED AND VARIABLE EXPENSES:

SEPARATION OF THE **VARIABLE EXPENSES** THAT SPENT WHEN THE COMPANY PRODUCES THE GOODS AND SERVICES WICH WILL BE SOLD AND **FIXED EXPENSES** THAT SPENT WHETHER THE COMPANY PRODUCES GOODS OR SERVICES OR NOT, IS VERY IMPORTANT ON MAKING DECISIONS ABOUT PRICING AND COMPETITION. THE SAID SEPERATION HELPS FOR DETERMINING THE **PRODUCT CONTRIBUTION SHARES** AND FOR OBSERVING THE LEVER EFFECT OF THE FIXED EXPENSES OVER BEP.

SALES FORECAST:

IN THE COMPETITIVE ENVIRONMENTS WHERE THE GOODS WHICH CAN BE SOLD ARE PRODUCED NOT TO GOODS WHICH CAN BE PRODUCED WILL BE SOLD, **SALES FORECASTS** ARE THE MOVEMENT POINTS. THE SW FORCING TO MAKE THE FORECASTS MUCH ACCURATELY AND CONTINIOUSLY, DIRECTS THE COMPANY TO PERCEIVE ITS MARKET RIGHTFULLY AND TO MAKE ITS **PRODUCT MIXTURE** TRULY.

PRODUCT AND/OR SERVICE UNIT CONTRIBUTION SHARE AND MARGIN:

CONTRIBUTION SHARES ARE THE DIFFERENCE BETWEEN THE MARKET PRICES OF THE GOODS OR SERVICES AND VARIABLE EXPENSES (COST) IN CASE OF THEIR PRODUCTION. UNIT CONTRIBUTION SHARES CAN HAVE A MEANING WITH THE SALES QUANTITY OF THE SAID PRODUCTS. IN THE PRODUCT/QUANTITY MIXTURE THAT WILL BE CREATED ACCORDING TO THE MARKET DEMAND, THERE IS AN OPTIMIZATION ON WHICH THE UNIT CONTRIBUTION SHARES ARE CONSIDERED.

MARKETING AND PRODUCT MIXTURE:

THE SOFTWARE DIRECTS THE COMPANY TO SEARCH FOR OBTAINING THE EFFICIENT PRODUCTIVITY IN THE MARKET FOR THE POINT WHERE THE MARKETING AND PRODUCTION ABILITIES ARE INTERSECTED.

BUDGET CONTROL AND ANALYSES:

THE SOFTWARE, AS A PRINCIPLE, WITH THE ASSUMPTION THAT THE PRESCIENCE INCOMES AND EXPENSES WILL BE EVALUATED BY COMPARING WITH THE REALIZED ONES, DIRECTS THE COMPANY CONTINIOUSLY EITHER TO FIND MORE REALISTIC PRESCIENCES OR TO PROTECT THE EXTRAORDINARY EXPENSES AT PROCESS AND PURCHASE. FOR THE REASON, IT HELPS TO BE DETAILED THE **EXPENSE**

DISTRIBUTION POINTS OF THE ACCOUNTING ACCOUNT PLAN, IN ORDER TO PROVIDE CORRECT DETERMINATIONS.

PROFIT AND EXPENSE CENTERS:

THE SOFTWARE PROVIDES TO MEASURE THE PERFORMANCE OF PROFIT AND EXPENSE CENTERS BY EVALUATING THE DEVIATIONS ACCORDING TO THE CRITERIA APPOINTED BY THE COMPANY THEMSELVES.

DEVIATION REPORTS:

THE SOFTWARE DESIGNED UPON THE FACT THAT THE MANAGERS, EVALUATING THE **DEVIATIONS** CAUSED FROM THE PRESCIENCES AND REALIZED RESULTS, TRY TO FIND THE REASONS BOTH IN THE COMPANY AND THE MARKET, AND TO MAKE THE DECISIONS MORE ACCURATELY THAN THE PREVIOUS ONES. FOR THIS REASON IT IS MORE HELPFUL TO OPERATE CONTINUOUSLY AND DYNAMIC.
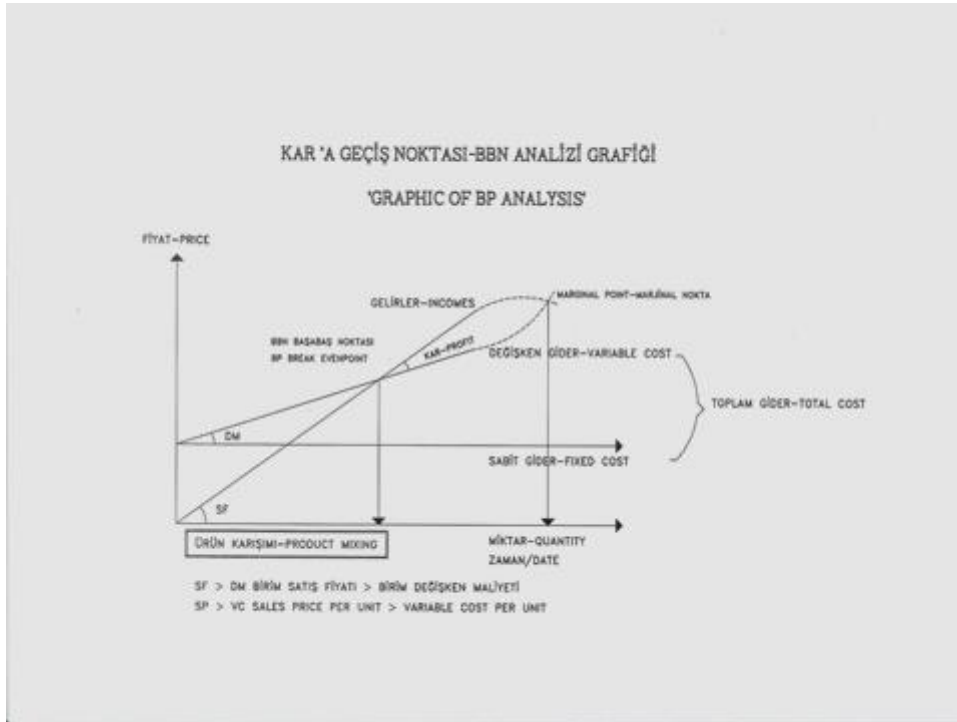
CASH FLOW:

CASH FLOW TABLE PROVIDES THE COMPANY MANAGERS TO EXAMINE THEIR ABILITIES TO ACHIEVE THE FORESEEN AIMS WITHIN THE CURRENT COMPANY AND MARKET CONDITIONS AS INTERRACTIVE. THE SW DESIGNED IN THIS PART, TO OPTAIN THE REPORTS OF **PRODUCTION, NEEDS FOR RAW MATERIALS AND PURCHASE** SEPERATELY.

ALTERNATIVE SCENARIOS:

THE SOFTWARE DESIGNED TO SHOW THE RESULTS OVER THE **BEP** OF THE COMPANY AND **PROFITABILITY**, IN CASE OF ANY CHANGES IN INCOMES AND EXPENSES (EX: SELLING PRICES AND/OR QUANTITY OF THE PRODUCTS, RAW MATERIALS PRICES, PRODUCT RECIPES, GENERAL PRODUCTION EXPENSES, FIXED EXPENSE ARTICLES ETC.) OR IN CASE A NEW INVESMENT. BY MEANS OF THE SW, THE MANAGERS CAN EVALUATE THE ALTERNATIVE RESULTS OF THE ALTERNATIVE SCENARIOS BEFORE DECISION.

GRAPHICS (RELATED TO THE CONSOLIDATE TABLE):

KAR 'A GEÇİŞ NOKTASI-BBN ANALİZİ GRAFİĞİ

'GRAPHIC OF BP ANALYSIS'

FİYAT=PRICE

GELİRLER-INCOMES

MARGINAL POINT-MARJİNAL NOKTA

BBN BAŞABAŞ NOKTASI
BP BREAK EVENPOINT

KAR-PROFIT

DEĞİŞKEN GİDER-VARIABLE COST

TOPLAM GİDER-TOTAL COST

DM

SABİT GİDER-FIXED COST

SF

ÜRÜN KARIŞIMI=PRODUCT MIXING

MİKTAR-QUANTITY
ZAMAN/DATE

SF > DM BİRİM SATIŞ FİYATI > BİRİM DEĞİŞKEN MALİYETİ
SP > VC SALES PRICE PER UNIT > VARIABLE COST PER UNIT

. WHEN **FIXED EXPENSES** INCREASE, **PROFIT DECREASE**, **BEP** SHIFTS TO A LATER DATE,

. WHEN **FIXED EXPENSES** DECREASE, **PROFIT INCREASE**, **BEP** SHIFTS TO A NEAR DATE,

. WHEN **CONTRIBUTION SHARES** INCREASE, **PROFIT INCREASE**, **BEP** SHIFTS TO A NEAR DATE,

. WHEN **CONTRIBUTION SHARES** DECREASE, **PROFIT DECREASE**, **BEP** SHIFTS TO A LATER DATE,

. WHEN **SALES QUANTITY** INCREASE, **PROFIT INCREASE**, **BEP** SHIFTS TO A NEAR DATE,

. WHEN **SALES QUANTITY** DECREASE, **PROFIT DECREASE**, **BEP** TO A LATER DATE.

HARDWARE FOR SOFTWARE:

<u>MINIMUM CONFIGURATION</u>
. 386 BASED PC
. 4 MB MAIN MEMORY
. 10 MB FREE SPACE IN THE CURRENT HARDDISK
. 800X600 COLOR OR MONO VGA MONITOR
. MOUSE

<u>RECOMMENDED CONFUGIRATION</u>
.486 DX2-66 BASED PC
. 8 MB MAIN MEMORY
. 10 MB FREE SPACE IN CURRENT HARDDISK
. 800X600 COLOR MONITOR
. WINDOWS 3.1
. MOUSE

SW DESIGNED TO OPERATE IN BOTH PCs AND PC BASED MULTI-USER ENVIRONMENT.

USING OF SOFTWARE:

SW DESIGNED AS "FROOSEEN REALIZED" STAGES AT EVERY STEP OF INCOMES AND EXPENSES CAN BE OBSERVED RELATIVELY.

SW CONSISTS OF THE FOLLOWING MAIN MENUS

1. MAIN INFORMATION CARDS
2. INCOMES AND VARIABLE EXPENSES
3. FIXED EXPENSES
4. CONSOLIDATE BUDGET
5. CASH FLOW
6. REPORTS
7. LISTS
8. SYSTEM

IN THE SOFTWARE, WHICH OF THE TABLES AND/OR CARDS ARE ALLOWED TO INPUT INFORMATION OR NOT CAN BE OBSERVED AS THE SAID INFORMATION IS WITHIN FRAME (INFORMATION CAN BE INPUT) OR NOT (INFORMATION CAN BE INPUT)

A RECOMMENDED OPERATION FLOW FOR SW IS GIVEN IN (ANNEX:1), AND SAMPLE REPRESENTING THE NECESSARY INFORMATION FLOW BETWEEN THE ADMINISTRATION FUNCTIONS WITHIN THE COMPANY IS GIVEN IN (ANEX:2).

MAIN INFORMATION CARDS:

PRODUCT INFORMATION CARD: INTRODUCING THE GOODS AND THE SERVICES THAT THE COMPANY PRODUCES OR PLANS TO PRODUCE TO THE SYSTEM, CORRECTING, CANCELING AND DISPLAYING THE INTRODUCED ONES.

VARIABLE EXPENSES CARDS: INTRODUCING THE VARIABLE EXPENSE ARTICLES THAT CREATED DURING THE PRODUCTION OF THE GOODS AND SERVICES TO THE SYSTEM, CORRECTING, CANCELING AD DISPLAYING THE INTRODUCED ONES. ADDITIONALLY, DETAILING THE DESCRIBED EXPENSE ARTICLES.

FIXED EXPENSES CARDS: INTRODUCING THE FIXED EXPENSE ARTICLES TO THE SYSTEM, CORRECTING, CANCELING AND DISPLAYING THE INTRODUCED ONES.

DEPARTMENT CARD: INTRODUCING THE DEPARTMENTS WITHIN THE COMPANY TO THE SYSTEM, CERRECTING, CANCELING AND DISPLAYING THE INTRODUCED ONES.

FOREIGN EXCHANGE CARD: ARE THE CARDS WHERE THE CURRENCY AND MONTHLY EXCHANGES RATES FORESEEN-REALIZED ARE DESCRIBED.

EXAMPLE:

IN THE FOLLOWING, AN EXAMPLE RELATED TO THE USING OF MAIN **INFORMATION CARDS** IS GIVEN.

-FIGURE-

NEW: INTRODUCING A NEW PRODUCT TO THE SYSTEM
EDIT: EDITING A PRODUCTION INFORMATION WHICH EXITS IN THE RECORD ENVIRONMENT AND SELECTED
CANCEL: CANCELING A PRODUCTION INFORMATION WHICH EXITS IN THE RECORD ENVIRONMENT AND SELECTED
DISPLAY: DISPLAYING A PRODUCTION INFORMATION WHICH EXITS IN THE RECORD ENVIRONMENT ANDE SELECTED

NEW RECORD:

-FIGURE-

THE MOST IMPORTANT POINT DURING THE INPUT A NEW PRODUCT TO THE RECORD ENVIRONMENT IN ORDER TO INTRODUCE THE PRODUCT TO THE SYSTEM IS THAT THE PRODUCT CODE SHOULD BE DIFFERENT FROM CODES OF THE PRODUCTS INPUT PREVIOUSLY. IN CASE OF THE SAME CODE INPUT, THE SYSTEM WILL WARN YOU ANS ASK YOU TO INPUT A DIFFERENT PRODUCT CODE. AFTER THE CONTROLLING THE OTHER CARD INFORMATION WERE PUT CORRECTLY AS WELL AS PRODUCT CODE, BY PRESSING "OK" BUTTON, THE INFORMATION INPUT WILL BE TRANSMITTED TO THE RECORD ENVIRONMENT. "CANCEL" BUTTON BE USED TO LEAVE THE SAID INFORMATION INPUT CARD IN ANY TIME.

EDITING RECORDS:

-FIGURE-

IN THE EDITING OF THE RECORDS USED FOR THE PURPOSE OF EDITING ON THE PRODUCT INFORMATION DESCRIBED PREVIOUSLY, FOLLOWING THE EDITING THE NECESSARY AREAS, BY PRESSING "OK" BUTTON THE PROCESS OF EDITING INFORMATION WILL BE COMPLETED. AS IN THE NEW INFORMATION INPUT, "CANCEL" BUTTON USED FOR LEAVING THE EDITING OPERATION.

CANCELING RECORDS:

-FIGURE-

IN THE CANCELING OF THE RECORDS USED FOR THE PURPOSE OF CANCELING THE PRODUCT INFORMATION DESCRIBED PREVIOUSLY, AFTER THE SELECTED INFORMATION CARD DISPLAYED, IF YOU ARE SURE FOR CANCELING, YOU CAN DELETE THE SAID CARD FROM THE RECORD ENVIRONMENT BY PRESSING "OK" BUTTON. AGAIN, "CANCEL" BUTTON USED FOR LEAVING WITHOUT REALIZING THE CANCELING OPERATION.

DISPLAYING RECORDS:

-FIGURE-

THE DISPLAYING OF RECORDS STAGE DESIGNED FOR EXAMINATION OF EACH OF THE EXISTING INFORMATION CARDS. THE SAID STAGE WAS THOUGHT FOR THE PURPOSE OF CONTROLLING OF THE EXISTING CARD INFORMATION ON THE MONITOR. AFTER COMPLETION OF THE EXAMINATION OF THE CARD, BY MEANS OF "OK" BUTTON, IT IS POSSIBLE TO LEAVE THIS OPERATION.

IN THE STAGE OF THE INTRODUCTION OF "VARIABLE EXPENSE CARDS" WHICH IS AMONG THE MAIN INFORMATION CARDS, TO THE SYSTEM, SINCE THE SAID CARDS HAVE DETAILED DESCRIPTIONS, THERE ARE SOME DIFFERENCES IN IMPUTING INFORMATION. AS YOU CAN SEE FROM THE SAMPLE BELOW, BY PRESSING TWICE TO THE MOUSE BUTTON OVER THE SELECTED VARIABLE EXPENSE IT WILL BE DISPLAYED AND FROM THIS WINDOW DETAIL INFORMATION WILL BE INTRODUCED TO THE SYSTEM UNDER THE MENTALITY OF INPUTING MAIN INFORMATION CARDS.

-FIGURE-

THE WAY FOR INTRODUCTION OF VARIABLE EXPENSE CARD, FIXED EXPENSE ITEMS CARD AND FOREIGN CURRENCY CARD TO THE SYSTEM, IS AS THE SAME AS OF THE MANUEL INFORMATION CARD SAMPLE GIVEN ABOVE.

INCOMES AND VARIABLE EXPENSES:

PRODUCT

UNDER THIS SECTION CALLED "INCOMES AND VARIABLE EXPENSES", FOR THE GOODS SEVICES PLANED TO BE PRODUCED, THE OPERATIONS SUCH AS DEFINING, EDITING AND CANCELING THE RECIPE INFORMATION WHICH ARE THE BASE FOR THE VARIABLE EXPENSES SUCH AS RAW MATERIAL, MATERIAL, GENERAL PRODUCTION EXPENSES PACKING ETC. WHICH ARE TO BE SPENT DURING PRODUCTION. FURTHERMORE, INFORMATION OF FORESEEN AND REALIZED SELLING PRICES AND QUANTITIES OF THE SAID GOODS AND SERVICES ARE INTRODUCED TO THE SYSTEM.

FOLLOWING THE INTRODUCTION OF SUCH INFORMATION, BY MEANS OF PRODUCT VARIABLE COSTS BELONGING TO THE GOODS AND SERVICES TO BE PRODUCED CAN BE EXAMINED ON THE SCREEN WITH THE FORESEEN REALIZED VALUES, AND THE DEVIATION BETWEEN THE TWO VALUES CAN BE MONITORED.

ADDITIONALLY, MONTHLY UNIT CONTRIBUTION SHARE BELONGING TO THE SAID GOODS OR SERVICES CAN BE EXAMINED WITH FORESEEN AND REALIZED VALUES, BY MEANS OF PRODUCT CONTRIBUTION SHARE CARD, ALSO, AND THE DEVIATION BETWEEN THE TWO VALUES CAN BE MONITORED. THE INFORMATION OF PRODUCT CONTRIBUTION SHARE CARD WHICH CAN BE MONITORED, CAN BE PRINTED OUT BY MEANS OF "PRINT" BUTTON.

-FIGURE-

RECIPE

INTRODUCTION TO THE SYSTEM, EDITING AND CANCELINGOF THE RECIPE INFORMATION RELATED TO THE GOODS OR SERVICES PLANNED TO BE PRODUCED.

<u>CURRENT</u>

INTRODUCTION TO THE SYSTEM, EDITING AND CANCELING OF THE SELLING PRICES AND QUANTITIES OF THE SAID GOODS OR SERVICES.

<u>UNIT VARIABLE COST</u>

THE SECTION WHERE THE FORESEEN AND REALIZED VALUES AND UNIT VARIABLE COST ARE EXAMINED.

<u>UNIT CONTRIBUTION SHARE</u>

THE SECTION WHERE THE FORESEEN AND REALIZED VALUES AND UNIT CONTRIBUTION SHARES ARA EXAMINED.

FIXED EXPENSES:

<u>GENERAL FIXED EXPENSES</u>

IN THIS SECTION WHERE THE FIXED EXPENSE ITEM VALUES WHICH INTRODUCED TO THE SYSTEM IN MAIN INFORMATION CARDS BASED ON DEPARTMENT AND FIXED EXPENSE ITEM, AT THE MONTHLY FORESEEN AND REALIZED VALUES OF THE FIXED EXPENSE SHARES BELONGING TO THE DEPARTMENTS ARE INPUT. DEVIATION AND DEVIATION RATIOS BETWEEN THE FORESEEN AND REALIZED VALUES OF THE SAID EXPENSES CAN BE EXAMINED ON THE SCREEN IF REQUIRED.

-FIGURE-

IN THE FOLLOWING SAMPLE, INTRODUCTION OF THE EXPENSE ITEMS BASED ON FIXED EXPENSE ITEM TO THE SYSTEM IS SHOWN.

-FIGURE-

AFTER DETERMINING THE EXPENSE ITEM WHICH TO BE INPUT FROM THE COLUMN OF FIXED EXPENSE ITEMS ON THE LEFT OF THE SCREEN, BY PRESSING DEPARTMENT BUTTON, YOU CAN SWITCH TO THE SCREEN OF DISTRIBUTION OF FIXED EXPENSE TO DEPARTMENTS.

-FIGURE-

THE SCREEN OF DISTRIBUTION OF FIXED EXPENSE TO DEPARTMENTS IS THE SCREEN WHERE THE SELECTED FIXED EXPENSE ITEM TO BE DISTRIBUTED TO WHICH DEPARTMENTS. AFTER THE SAID SELECTION MADE, BY PRESSING "EDIT" BUTTON, DEPERTMENT'S ANNUAL FIXED EXPENSE INFORMATION WILL BE INTRODUCED TO THE SYSTEM WITH FORESEEN AND REALIZED VALUES.

-FIGURE-

ON THE LEFT CORNER OF THE SCREEN OF DEPARTMENT'S ANNUAL FIXED EXPENSE INFORMATION OF WHICH THE SAMPLE GIVEN ABOVE, THE AREA OF NOT CASH DETERMINES WHETHER THE FIXED EXPENSE WHOSE INFORMATION DESCRIBED WILL BE REFLECTED TO FINANCE BALANCE REPORT OR NOT. WHEN THE SAID AREA MARKET, RELATED TABLE INFORMATION WILL NOT REFLECT TO FINANCE BALANCE REPORT.

IN "REPORTS" SECTION IN THE FIXED EXPENSES MENU, THE REPORTS OF THE INFORMATION ABOUT THE FIXED EXPENSES CAN BE EITHER EXAMINED OR PRINTED OUT ON THE PRINTER.

CONSOLIDATE BUDGET:

AFTER ALL INFORMATION RELATED TO THE GOODS AND SERVICES PLANNED TO BE PRODUCED INTRODUCED TO THE SYSTEM, CONSOLIDATE BUDGET TABLE WILL BE AUTOMATICALLY READY AS SHOWN BELOW. WHEN "FORESEEN" BUTTON PRESSED THE FORESEEN VALUES AND WHEN "REALIZED" BUTTON PRESSED THE REALIZED VALUES SHOWN ON THE SCREEN. FURTHERMORE BY MEANS OF "DEVIATION" BUTTON, THE DIFFERENCES BETWEEN THE TWO VALUES WILL BE DISPLAYED ON THE SCREEN.

BY PRESSING "PRINT" BUTTON OF THE CONSOLIDATE BUDGET TABLE, YOU CAN PRINT OUT THE TABLES OF FREESEEN, REALIZED AND DEVIATION INDIVIDUALLY OR YOU CAN PRINT OUT ALL OF THEM TOGETHER.

-FIGURE-

IN THE ABOVE SAMPLE, THE "*" MARK ON THE RIGHT OF THE BEP COLUMN INDICATES IN WHICH MONTH THE BREAK EVEN POINT HES BEEN REALIZED.

CASH FLOW:

BALANCE CARDS

IT IS SECTION WHERE THE BALANCE CARD INFORMATION WHICH PROVIDE THE INPUT OF CASH INPUT AND/OR OUTPUT TRANSFERRED FROM THE PREVIOUS PERIOD, DUE DATES OF THE INCOMES AND EXPENSES AND CREDIT FORESEEN TO THE CASH FLOW TABLE ARE INTRODUCED, EDITED OR DELETED AS MONTHLY FORESEEN AND REALIZED.

-FIGURE-

NEW
INTRODUCTION OF A NEW BALANCE CARD TO THE SYSTEM.

EDIT
EDITING ON AN EXISTING BALANCE CARD INFORMATION.

CANCEL
CANCELING OF THE INTRODUCED BALANCE CARD FROM SYSTEM.

BALANCE CARD REPORTS

IT IS THE REPORT ON WHICH YOU CAN EXAMINE THE INFORMATION ON THE BALANCE CARDS AS MONTHLY OR PERIODICALLY. THE REPORT INFORMATION ON THE SCREEN CAN BE PRINT OUT.

<u>FINANCE BALANCE REPORT</u>

AFTER THE INTRODUCTION OF BALANCE CARD INFORMATION TO THE SYSTEM. FINANCE BALANCE REPORT WILL BE AUTOMATICALLY READY AS SHOW BELOW. WHEN "FORESEEN" BUTTON PRESSED THE FORESEEN VALUES AND WHEN "REALIZED" BUTTON PRESSED THE REALIZED VALUES SHOWN ON THE SCREEN. FURTHERMORE BY MEANS OF "DEVIATION" BUTTON, THE DIFFERENCES BETWEEN THE TWO VALUES WILL BE DISPLAYED ON THE SCREEN.

BY PRESSING "PRINT" BUTTON OF THE FINANCE BALANCE REPORT, YOU CAN PRINT OUT THE TABLES OF FORESEEN, REALIZED AND DEVIATION INDIVIDUALLY OR YOU CAN PRINT OUT ALL OF THEM TOGETHER. (SEE ANNEX 4).

-FIGURE-

REPORTS:

<u>PRODUCT PRODUCTION REPORT</u>
IN THIS SECTION, CONSIDERING SELLING QUANTITIES AND STOCKS, THE NECESSARY AMOUNT TO BE PRODUCED BASED ON "MONTHLY" OF THE PRODUCTS CAN BE MONITORED. ADDITIONALLY, BY PRESSING "ANNUAL" BUTTON, YOU CAN EXAMINE THE ANNUAL DISTRIBUTION OF THE PRODUCTION AMOUNT OF THE SELECTED PRODUCT ON THE SCREEN.

-FIGURE-

<u>RAW MATERIAL/MATERIAL NEED REPORT</u>
RAW MATERIAL/MATERIAL NEEDS OF THE PRODUCTS TO BE PRODUCED IN THE PRODUCT PRODUCTION PROGRAM, BY MEANS OF RECIPES WILL BE DETERMINED AUTOMATICALLY AS "MONTHLY" AND "ANNUAL". THEREFORE AS SHOWN IN THE BELOW TABLE SAMPLE, CONSIDERING THE STOCKS, AMOUNTS TO BE PURCHASED CAN BE MONITORED AS "MONTHLY" FURTHERMORE, BY PRESSING "ANNUAL" BUTTON, YOU CAN EXAMINE THE AMOUNTS TO BE PURCHASED AS ANNUAL ON THE SCREEN. YOU CAN PRINT OUT THE VALUES ON SCREEN BY PRESSING "PRINT" BUTTON.

-FIGURE-

<u>PURCHASE REPORT</u>
PURCHASE REPORT, CONSIDERING THE AMOUNTS TO BE PURCHASE AND PRICES AND STOCKS OF SAID RAW MATERIALS/MATERIALS IN RAW MATERIAL/MATERIAL PROGRAM, WILL BE DETERMINED AUTOMATICALLY AS "MONTHLY" AND "ANNUAL". SO, AS SHOWN IN THE FOLLOWING SAMPLE; IT CAN BE MONITORED AS "MONTHLY". ADDITIONALLY, BY PRESSING "ANNUAL" BUTTON, IT CAN BE POSSIBLE TO EXAMINE THE PURCHASE QUANTITIES AND AMOUNTS OF NEEDED RAW MATERIAL/MATERIAL ON THE SCREEN. YOU CAN PRINT OUT THE INFORMATION ON THE SCREEN BY PRESSING "PRINT" BUTTON.

-FIGURE-

LISTS:

IN ORDER TO CHECK ALL CARD INFORMATION INTRODUCED TO THE SYSTEM IN MAIN INFORMATION CARDS, IT IS POSSIBLE TO GET THE SAID CARD LISTS IN THE SECTION.

AS SHOWN IN THE FOLLOWING SAMPLE; WHEN YOU ENTER TO SECTION OF "LISTS", THE INFORMATION BELONGING TO THE CARD WHICH IS SELECTED FROM A NEW WINDOW CAN BE MONITORED OR PRINTED OUT.

-FIGURE-

AS GIVEN IN THE FOLLOWING SAMPLE, WHEN "PRODUCT LIST" IS SELECTED, BY MEANS OF A NEW WINDOW ON THE SCREEN, YOU CAN EITHER SEE ONTHE SCREEN OR PRINT OUT ON THE PRINTER ALL PRODUCTS OR SOME PRODUCTS IN A DEFINITE RANGE, BY PRESSING EITHER "DISPLAY" OR "PRINT" BUTTONS.

-FIGURE-

AS SEEN ABOVE, ALL LISTS CAN BE OBTAINED BETWEEN THE DETERMINED BEGINNING AND ENDING RANGE. THEREFORE, AS VALID FOR ALL LIST STAGE, IN ORDER TO DETERMINE THE BEGINNING AND ENDING CODES EASILY, THERE IS A "?" BUTTON NEAR THE BEGINNING AND ENDING CODES.

WHEN "?" BUTTON IS USED, BEGINNING AND ENDING CODES TO BE DETERMINED CAN BE MOWED TO THE LIST SCREEN BOTH AUTOMATICALLY AND SELECTIVELY AS SHOW IN THE FOLLOWING SAMPLE.

-FIGURE-

SYSTEM:

IN THIS STAGE IN THE MAIN MENU OF SW, THERE ARE USER, PASSWORD AND WORKING AREAS SECTION BELONGING TO THE SYSTEM.

-FIGURE-

USERS
IT IS THE SECTION WHERE THE USERS NAMES TO USE SW ARE INTRODUCED, EDITED AND CANCELLED.

CHANGING PASSWORD
IT IS THE SECTION WHERE THE USER OR USERS WHO WERE DESCRIBED IN THE USERS SECTION CAN CHANGE THEIR PASSWORDS FOR ENTERING THE SOFTWARE.

WORKING AREA
IS THIS SECTION WHERE THE DIFFERENT FORESEES FOR DIFFERENT SCENARIOS CAN BE SAVED SEPARATELY AND WHEN REQUESTED CAN BE OPERATED SEPARATELY.

SHEET 1

RECOMMENDED OPERATION FLOW

<u>FORESEES</u>

- OPEN PRODUCT CARDS
- OPEN VARIABLE EXPENSES CARDS
- DETERMINE CURRENCY
- ENTER PRODUCT RECIPES
- OBTAIN PRODUCT VARIABLE EXPENSES
- MAKE THE SALES FORECASTS
- OBTAIN PRODUCT CONTRIBUTION SHARES
- OPEN FIXED EXPENSE CARDS
- OPEN DEPARTMENT CARDS
- ENTER DEPARTMENT'S FIXED EXPENSES
- OBTAIN CONSOLIDATE BUDGET TABLE
- ENTER PRODUCT STOCK INFORMATION
- OBTAIN THE PRODUCTION PROGRAM
- OBTAIN THE RAW MATERIALS/MATERIALS NEED PROGRAM
- ENTER THE RAW MATERIALS/MATERIALS STOCK INFORMATION
- OBTAIN THE PURCHASE PROGRAM
- OPEN BALANCE CARDS
- OBTAIN THE FINANCE BALANCE REPORT
- START THE FEED BACK STAGE
- SAVE IN THE WORKING AREA SECTION AND START UP A NEW FORESEE OPERATION

<u>REALIZED</u>

- ENTER THE REALIZED VALUE OF EACH FORESEEN INFORMATION AS MONTHLY
- OBTAIN THE DEVIATION REPORTS
- ACCORDING TO THE EVALUATION RESULTS, SEARCH FOR THE REASONS FOR THE DEVIATION IN INCOMES AND EXPENSES (IF ANY)
- ACCORDING TO THE EVALUATION RESULTS, EITHER CHANGE YOUR FORESEES OR NOT

"BUDGET – CASH FLOW" INFORMATION FLOW BETWEEN THE ADMINISTRATION FUNCTIONS

<u>SAMPLE</u>

DECISION: KARAR

CONSOLIDATE BUDGET: KONSOLİDE BÜTÇE

PROFIT: KÂR

FINANCE BALANCE REPORT: FİNANSMAN DENGE RAPORU

CASH FLOW: NAKİT AKIŞI

STOCK/CURRENT TRANSFERS: STOK/CARİ DEVİRLER

MARKETING: PAZARLAMA

STRATEGIC- TACTICAL: STRATEJİK-TAKTİK

PRODUCTION: ÜRETİM

CAPACITY-TECHNOLOGY: KAPASİTE-TEKNOLOJİ

PURCHASE: SATIN ALMA

PRICE-QUANTITY-PAYMENT: FİYAT-MİKTAR-ÖDEME

ACCOUNTING/FINANCE: MUHASEBE/FİNANSMAN

PRICE-QUANTITY-COLLECTION: FİYAT-MİKTAR-TAHSİLAT

PRODUCT MIXTURE: ÜRÜN KARIŞIMI

SALES FORECAST: SATIŞ TAHMİNİ

NEED-DEMAND-COMPETATION: İHTİYAÇ-TALEP-REKABET

MARKET: PAZAR

CONSOLIDATED BUDGET REPORT

FORESEEN:

SALES INCOMES – VARIABLE EXPENSES = CONTRIBUTION SHARES – FIXED EXPENSES = PROFIT(*)

REALIZED:

SALES INCOMES – VARIABLE EXPENSES = CONTRIBUTION SHARES – FIXED EXPENSES = PROFIT

DEVIATION:

SALES INCOMES – VARABLE EXPENSES = CONTRIBUTION SHARES – FIXED EXPENSES = PROFIT

FINANCE BALANCE REPORT

FORESEEN:

SALES INCOMES – PURCHASE EXPENSES – FIXED EXPENSES = DIFFERENCE +/- BALANCE RESULT

REALIZED:

SALES INCOMES – PURCHASE EXPENSES - FIXED EXPENSES = DIFFERENCE +/- BALANCE RESULT

DEVIATION:

SALES INCOMES – PURCHASE EXPENSES – FIXED EXPENSES = DIFFERENCE +/- BALANCE RESULT

(*) EBITDA (EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION AND AMORTIZATION)