

Proving the Calculation in the Results





Focus on controlling

The overview of company data and its evaluation is more important than ever today. The time-intensive study of Excel tables is no longer sufficient. Modern controlling should be integrated into the company's software. It must be possible to make evaluations at any time with up-to-date figures and data. Only this way can an application do justice to the demands and importance of controlling.

Quick reaction times to changing market situations can be crucial for the company's future. GUS-OS Controlling is completely integrated into the GUS-OS product line; it thus ensures the timeliness and transparency and the ability to access to the data.

Calculation made flexible

The path from the purchase price to the manufacture to the sales price of goods varies from company to company and industry to industry. The factors to be taken into account are many and various and may include manufacturing costs, overhead costs, rebates, bonus agreements, freight costs, refunds, trade discounts, and more. There is no fixed, valid calculation formula, and therefore there cannot be one in the supporting IT system. Accordingly, GUS-OS Controlling calculates

flexibly: precisely according to the company's requirements, precisely according to industry requirements.

Quotation calculation for the pharmaceutical industry

For calculations in the pharmaceutical industry, the increasingly competitive situation – in the generics market, for example – and the expansion of rebate agreements to include more and more ingredients is typical. "Where are the margins?" "What are the limit costs?" – calculations must provide answers to these questions.

GUS-OS Controlling can provide these answers since the software manages all relevant data and incorporates it into the calculations accordingly. For business with health insurance companies, top-down calculations are possible; these start with the manufacturer's sales price and then take into account reductions in revenue such as manufacturer's sales rebates, insurance company rebates, and discounts in order to determine the net profit. Via the product calculation that is embedded in GUS-OS Controlling, the manufacturing costs also flow into the calculation. The complete integration of the software makes it possible to determine contribution margin 2 from contribution margin 1 by taking into account company costs that

Calculations on a high-performance basis

can be prepared as calculation sets by Accounting.

Here, GUS-OS Controlling is extremely well-prepared for changes in the calculations, for the flexibility of the system allows calculation of the contribution margins according to the desired compilation. Thus it is possible, to award the health insurance company rebate according to product or group of goods, for example.

Quotation calculation for food and luxury food

A multitude of rebates – 30 to 40 different types – and basic contracts characterize the food and luxury food industries. While legal regulations are the driver of this development in the pharmaceutical industry, in the food sector the trade specifies many criteria towards which the calculations must be geared. GUS-OS Controlling handles these calculations step by step.

With the software it is possible to determine the net invoice price since the system takes into account all rebates and deductions that apply for a product for a particular customer. In the next step, GUS-OS Controlling can also determine the net-net price by including refunds, special bonus agreements, and advertising cost subsidies.

Here, the system offers the opportunity to map the organizational structure of the trade down to any nesting depth. The conditions for the individual supplier can be defined on all ORGA levels.

After deducting the proportional condition costs, GUS-OS Controlling clearly indicates what the actual bottom line is. The calculation does not end with the totals that are specified on the invoice; instead, it reveals the actual sales that can be achieved.

Order calculation – effective control of orders

In addition to future-oriented quotation calculation, GUS-OS Controlling is also the tool of choice for ongoing

or post-order calculation. Ongoing calculations offer the opportunity to see early on whether the values that are fixed in the order are adhered to or whether they indicate a positive or negative trend.

For this, the order calculation of GUS-OS Controlling offers various levels on which users can work: for example, users can focus on the most important items from the calculation scheme. If individual values must be examined in more detail, just a click is required to call up a finer display. The quantity overview item lists are also available to controlling, as are the planning item lists, and – to get to the bottom of things – a complete view with all values for order calculation.

Industry-individual aspects such as rebate conditions in the pharmacy sector can be built into the order calculation. A lot is possible: for example – to continue the example of pharmaceutical rebates – the distinction between rebate rate and amount and the calculation of the average rebate rate (weighted according to quantity and revenue as well as unweighted). Also possible are various aggregations as well as target and actual calculations of





manufacturing costs, contribution margins, and revenue including appropriate comparisons.

Detailed product calculation

In order to determine the manufacturing costs and establish the contribution margin, GUS-OS Controlling combines all individual items of the calculation such as the individual ingredients in the recipe, the components of the item list, the packaging, as well as the times and capacities from the work plan. The manufacturing costs are then determined from material and production costs.

"For order calculation that includes the calculations for health insurance company rebate contracts, we now have an important advantage over the competition. With GUS-OS Controlling, we can see the effects of the rebates and therefore calculate and plan on a firmer economic basis."

Stephan Rauch, Director of Finance,
Accounting & Controlling
Hennig Arzneimittel GmbH & Co. KG

All raw data is always available for the calculation. GUS-OS Controlling guarantees transparency for the product calculation through an information function down to the individual items. Quick, direct comparisons between the planned costs and the actual expenditures (target-actual comparison) are then possible.

There is more behind it

All data is available

GUS-OS Controlling can access all figures from ERP processes and Accounting. That is, values from wide-ranging areas such as machine capacities, personnel capacities, administrative overhead costs, and special individual costs can all be incorporated directly and immediately into the calculation. The complete integration with GUS-OS ERP and GUS-OS Finance, the accounting module of the GUS-OS product line, creates this large data pool.

Calculation with every form

Each company calculates differently: GUS-OS Controlling is designed for great flexibility in calculation and therefore relies on variable calculation schemes (also contribution margin schemes). Users are not bound to a fixed calculation formula; instead, calculations can vary. The data stock of the schemes includes main data and transaction data.

Storage means results can be confirmed

rolling, the results can be derived in traceable fashion, for all original data remains accessible for inspection. It is stored as an XML structure.



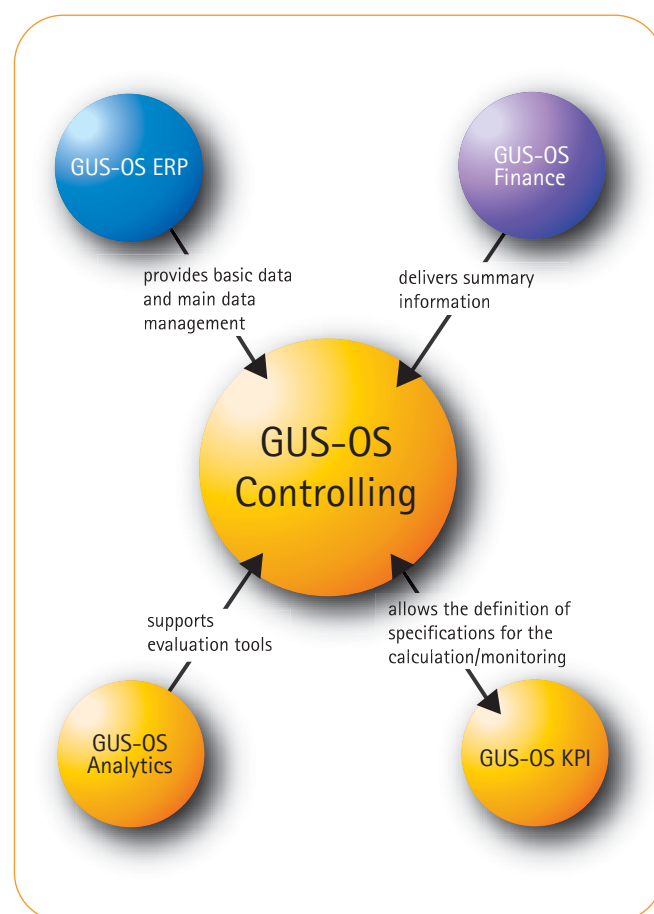
BI integration realized

GUS-OS Controlling incorporates the proven tools Microsoft Excel® and Microsoft Word®. The integration of spreadsheet and text processing capabilities makes all calculations available in this work environment familiar in controlling, and it complements the displays of the GUS-OS Controlling system.

“With the mapping of the calculation calculus as a complex XML structure, the GUS Group is offering a true innovation, which is currently only available in this form for GUS-OS. It lays the foundation for proving the results calculated, for the calculation calculus contains the original data and the calculation formulas.”

Rolf W. Eckertz,
Managing Director of Development
GUS Group

the functionalities of the other BI modules, which in this case must be installed.



Together with GUS-OS Analytics, GUS-OS KPI, GUS-OS Liquidity Planning, and GUS-OS Report, GUS-OS Controlling is one of the business intelligence solutions of the GUS Group. The modular structure and slim software design enable it to provide only what users need and this with state-of-the-art technology. In order to be able to access all the evaluation possibilities implemented, GUS-OS Controlling uses

GUS – quality and expertise

"Quality is our obligation – and it is our customers' right to assess it." According to this principle of the GUS Group, more than 120 employees in Cologne, Hamburg, and other locations in Germany* strive every day to achieve the best possible results for our customers. Since 1980, GUS has been oriented towards the quality-oriented pharmaceutical and biotechnology, chemistry and cosmetics, food and logistics industries. From the development of the GUS-OS product line to consulting about the design of business processes to support and services for the operation of a validated IT solutions, we offer "everything from one GUS." Meanwhile, more than 200 companies are using our software.

Top grades for product and company

The periodical ERP management and the Center for Enterprise Research (CER) awarded first prize to GUS-OS ERP in the process industry category in the "ERP system of the year 2009" contest. The jury judged seven criteria: introduction methodology, customer benefit, ergonomics, technology, integration capability, support, and qualification, as well as publicity work and customer communication.

The 2008/2009** user satisfaction study indicated that GUS-OS is especially well-suited and cost-effective for the process industry, with above-average results in the customer support and project work categories.

*In Switzerland, the GUS Group is represented by GUS Schweiz AG.

**More than 2300 companies participated in the study "User satisfaction ERP/Business Software Germany 2008/2009" conducted by Trovarit AG and the Zurich consulting and analysis company i2s. More than 2200 ERP installations were assessed.

An overview of GUS-OS Controlling

In the calculation, GUS-OS Controlling takes into account all steps from the purchase price to the manufacturing costs to the sales price of goods. Here the calculation schemes are tailored precisely to the company and industry requirements.

GUS-OS Controlling is a universal instrument:

- It provides quotation calculation, ongoing and after-the-fact order calculation, and product calculation.
- Overhead costs, rebates, refunds, freight costs, bonus agreements, etc. are taken into account.
- The organizational structure of the trade in question is mapped.
- Access to all original data is provided for the calculation results.
- Microsoft Excel and Microsoft Word are integrated.

With GUS-OS Controlling, companies can adjust quickly to changing market situations. Thanks to the integration with the GUS-OS product line, data from all company areas is available to Controlling - from ERP to Finance.



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