



advanced profit control
apc.consulting GmbH

Where is your money dripping out of the pipe of your company?

„How to find hidden inefficiencies“

Examples from the glasses factory

Günther Pichler

Expert for Activity-Based Costing



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Foreword

Dear readers,

I am glad that you have found the 1st volume of my book: „ Who plans, wins ... “

With this book, I will take you to the world of corporate governance and management. Read this book and see how you can gain more efficiency and security in making decisions for the future with the "Integrated Corporate Management & Resource Consumption Accounting Method". The advantage of the corporate governance and management philosophy is the dynamic in the organization that guides employees in a positive direction. I hope you enjoy reading this book. Do you have questions, requests or suggestions? -

I look forward to hearing from you.

Günther Pichler

Hidden inefficiencies

To start this chapter, I would like to give you a specific example from my consulting career. This example answers the question, “*why analytical planning is so important.*”

The following happened to me few years ago during a Budget meeting with a customer:

When analyzing the cost types for clients, we usually work according to the Pareto principle 80:20. This means that if we have 100 cost types, then 20 of these cost types account for 80% of the specific cost. For this customer, the cost type "water" was ranked in 18th place.

The company's controller had decided not to invest the "water" cost type, and showed that the past five budgets had a consistent sum of water expenses.

The real question was:
"Not where, but what did the
company need the water for?"

In the course of the analytical planning we found out that the water was used to cool the machines. After detailed investigations, we discovered that even at maximum load and operating power of the machines, only half of the cost type "water" was used.

Now the real search began – looking for the second half of the water consumption. We analyzed the company's water usage for

cleaning, coffee, hand washing, showers in the changing rooms, etc.

The analysis of the second half of the water was ultimately not successful. Therefore, we decided to try something different, and read the water meter on Friday after work and then again on Monday morning. It turned out that the meter went on, although all machines were not in use. Has someone secretly tapped the water?

No, there was no water being diverted. The main line had a leak above the meter! So, the water dripped from the pipe and seeped into the grounds unused - for years!

The cost of water per cubic meter amounts to about 1, - € and the sewage fee is set at 2, - per cubic meter.

Therefore, the company tried to successfully negotiate with the waterworks or the wastewater organization, at least over the sewage charges.

My conclusion: This type of overhead planning has already enabled many customers to discover the types of costs which have cost them enormous sums of money year in, year out.

Are you sure that the electricity of the neighboring building is not connected to your electricity meter?

The basis of the Greko method

- Transparency in all areas
- Business overview
- Security in making decisions
- Independent teams



Figure 1 Water tap

8 steps to the activity-based costing

The Greko activity-based costing is a resource consumption accounting theory that refers to indirect business units.

The costs are planned according to activities and charged to the process-cost calculation using the cost rate (price list for the activity). In most companies, there is clarity about the "productive" costs: material usage, external services, machine and employee hourly rates.

But what about the "unproductive" costs, such as administration, sales, IT, research and development? How should these costs be offset against the product and service calculation? In

most companies, it happens in the form of more or less dubious overhead surcharges.

My mentor always told me: "We create an activity-based costing and no dubious overheads. In 1930, Al Capone destroyed the last ones ...!"

Do not be afraid of the performance, I have already experienced my miracles. This went from dismissal of the praise of employees who wanted to be measured or who would have expected feedback on their performance.

The goal of activity-based-costing is to improve planning, management, and control of indirect areas. We have to get away from ambiguous overheads, we owe it to the teams that have been working hard, and loyal to the company!

Step 1. Revenue planning

Sales and turnover planning

The objective should be: "increase sales, sell more, increase selling prices and reduce price deductions, such as discounts."

An essential part of our success is the challenge of innovation. The unique selling proposition (USP) only works if we really have one!

We collect data such, as sales per customer, or discounts and the contribution margins in our IT systems throughout the year.

Collecting and evaluating information from customers, suppliers and competitors is also important. Think about the people; who were

the first ones have the contact with the customers, and were the last?

Simply call up your company yourself and experience how you are treated. How long does it take for the phone to be answered? What happens if you call again after working hours?

These links between customers and our company are vital. Do you have a clear communication concept for these functions? What if the customer asks questions? What can an end user point "mechanic, waiter, salesman or our truck driver" say about the delivery by our company? If there are complaints, how are they handled? Do you have a book of complaints that is accessible to all employees?

Just at this point, each of these employees has the opportunity to find out the buying habits and needs of the customers and to pass this information on to the company.

This way they recognize customer-specific, regionally limited, or seasonal optimization potential, as well as measures to improve sales and revenue generation.

The first evaluations of sales controlling are followed by the consideration of the relationships between the effort cost taken to find a new customer, inquiries for offers, and actual offers for orders. In order to do this, you need to collect the required data throughout the year. The analysis provides valuable information on how many orders arose from a certain number of inquiries and/or offers.

This way, it can be determined on a cross-sales basis where improvements can be made in the acquisition process and in the processing of requirements and inquiries in order to win more orders with a high contribution margin.

Cluster your customers and products with the ABC analysis into units that the sales team can control in a better way.

Do you also confront your sales staff with the topic of “working capital” and outstanding debts? Often, it is just a minor matter why a customer has not paid you.

Take the opportunity to talk with the customer - it pays off!

Key figures for sales optimization:

- Analyzing market volume & saturation point
- Supporting sales representatives as well as demanding from them
- Analyzing product / market combination
- Contribution margin and price quality
- Discounts
- Outstanding debts and complaints
- Analyzing customer benefits according to Jochen Schauenburg
- Customer satisfaction
- Customer loyalty
- Visit efficiency

In addition to classic sales planning, you should always carry out sales planning with quantities.

It lays the foundation for the subsequent planning of purchasing quantities, production quantities, capacities, and the capacities that you analyze for short supplies during the planning process.

Your advantages

- You increase sales volume and revenue through analysis and targeted focused planning and actual variances
- You create a binding target
- You set measures based on plan / actual comparisons
- You reduce revenue reductions (discounts, bonuses and reimbursements)

Step 2. Structure of the structural data

I highly recommend using an IT program for the introduction. Without an IT program, you will not be able to stay on track. In the eyewear factory Durchblick, they used the IT program Greko.at.

Structure of the data:

- Cost centers
- Cost types
- Cost objects
- Orders
- Human resources
- Activities

- Customers base
- Products base, etc.

Tailored controlling

The new challenges of transformation and digitalization, as well as the new business models that are necessary for the survival of the business, processes, and process costs are *always* in focus.

At every ICV Controller Congress in Munich, the big bosses of SAP, Siemens, Lufthansa etc. always talk about the importance of process management and process costs. Companies with new business sales models, but with the "autonomous self-management", are the ones that tend to draw the greatest amount of attention.

The magic words today are flexibility combined with fast simulation methods.

Design your control rationally. Manage to visualize the target, allowing you to gain valuable information, and thus make substantial important decisions in the direction of new business models.

Your employees will set higher and higher demands on controlling in the future. Only with a controlling system that is tailored to the needs of your organization will valuable employees stay, and new talent be attracted to work with you.

Step 3. Planning price tags

Determination of cost rates

The planning of cost centers starts with the above-mentioned structural data. These costs are then charged in the form of cost rates = price tags by means of performance volume to the recipients (cost objects).

If there is already a supposed cost accounting, which "only" represents a cost collection with allocations, you need to take this data as a basis for planning of the cost centers.

If no account assignment of the cost types to cost centers and cost units has been carried out in the financial accounting, then you will need to

use the balance list to compile an operational analysis sheet (OAS).

A nice side effect of developing the OAS operational analysis sheet is that the responsible employees get to know the cost structure of the company and, of course, see their own department in a new light.

If you have the accounting journal lines accounted by cost centers available from the financial accounting, you should transfer them to the master planning of the cost center accounting. After that is done it is possible to create the cost center planning of the primary costs.

All media reports on the benefits of modern leadership and autonomous self-management, but this requires the necessary foundation for implementation in order to function properly.

The Greko method, after appropriate preparation, delivers the price tags, and provides the basis for each employee to transparently present their performance. The executives and employees have the opportunity to inspect their performance, to check the target achievements, and this allows them to set up the feedback system. Praise, recognition, and appreciation continue to motivate the employees.

The existing clearing systems create dubious overheads, which are distributed like a watering

can and thus do not guarantee a meaningful calculation.

Determination of cost rates for meaningful calculations.

By actively offsetting the internal services processes one receives completely different cost rates. In terms of resource planning, it is very exciting for all cost center managers to plan these as a precautionary measure - so that all sender and receiver are responsible ...

cost center: **120** Bookkeeping activity units: **5** Debit dunning: **1,200.0** # **1,200.0**
 Work: **1** Eyeware Factory Ltd. responsibility: **LEH** Martin Lehner

planning sheets

LI	CTY	description	VT	W	CC	AU	ORD	QU	quantity	price	total	variables	fixed	
0000	00001	# process planning	>					Std.	213,3	0,000	0	0	0	
0110	62000	Salaries	>					Std.	277,2	17,333	4,806	4,806	0	
0111	90550	Salaries Related Costs (SRC)	>	A	1		500500	%	4,805,6	0,610	2,931	2,931	0	
0114	78000	Employee Training	>						0,2	2,103,751	473	473	0	
0260	76000	office supplies	>					EUR	0,0	0,000	56	56	0	
0270	77550	Legal and consulting fees	>					EUR	0,0	0,000	338	0	338	
0280	73900	Postage and postal costs	>					EUR	0,0	0,000	51	51	0	
0301	92001	AU Building costs	>	K	1	200	1	m²	1,1	18,982	21	0	21	
0310	92101	AU Electricity costs	>	K	1	210	E	KWh	11,3	0,054	1	1	0	
0320	92201	AU IT process costs	>	K	1	220	A	ESid	28,2	29,719	837	422	415	
0330	92301	AU Communication	>	K	1	230	1	ENH	2,254,0	0,151	339	270	69	
0900	90900	calc. depreciation	>					EUR	0,0	0,000	124	0	124	
1999	99990	Secondary fixed costs	>	K	1	230	1	ENH	2,254,0	0,024	55	0	55	
1999	99990	Secondary fixed costs	>	K	1	200	1	m²	1,1	25,627	29	0	29	
1999	99990	Secondary fixed costs	>	K	1	210	E	KWh	11,3	0,027	0	0	0	
1999	99990	Secondary fixed costs	>	K	1	220	A	ESid	28,2	5,461	154	0	154	
0100			>						0,0	0,000	0	0	0	
											planned costs	10,216	9,010	1,206
											planned cost rates	8,513	7,508	1,005

Figure 2 Planning sheet Cost Centre

How does the activity-based costing work?

In the activity-based costing, main processes (cost centers) are broken down into sub-processes. And then, these sub-processes are broken down again into activities. The activities are assigned objectively across cost centers.

Example:

- **Main process:** Accountancy
- **Sub-prices:** Management of receivables
- **Activities:** Credit check, new customers, invoicing, dunning, debt collection

In the next step, the activities are recorded in reference quantities, e.g. number of hours for maintenance of the customer base, number of

bookings of outgoing invoices, number of checks on deductions, discounts, number of credit checks, number of reminders.

Knowing the recipient (of the service) is crucial information in activity-based costing. To whom have we provided the above-mentioned services for? Do not worry, ladies and gentlemen, the data for the performance recording is usually in all databases of your company. If you build a modern system in the sense of Industry 4.0, then there must be no "tally charts"!

The planning of activities is the prerequisite for specifications - as well as in production. And it is the basis for productivity measurement. Thus, each cost center manager gets a tool in their hand to lead their own area.

What does the activity-based costing bring?

The previously unallocated administrative cost centers or the structural costs (effort costs - fixed costs) are dissolved. Now, these cost centers can be accounted as "productive" cost centers for individual products and services.

The costs of the individual processes and the performance volume create transparency that everyone understands. The responsible teams recognize opportunities for rationalization and increased productivity.

The teams can autonomously organize all processes better *and* more efficiently.

Your advantages

- Each activity gets a price tag attached
- The teams develop standard time for activities themselves
- Cost awareness arises
- Unproductiveness and inefficiencies are recognized
- Transparency greatly improves decisions
- Productivity increases
- Deviations are detected quickly
- Monthly measurements make improvements easier
- Success rating of overhead cost centers
- Resources become available for innovation projects
- Transfer prices internal cost allocation - OECD compliant

Step 4. Internal cost allocation

Cost centers which provide for others

The activity-based internal cost allocation are costs of a cost center, which bill their performance x price tag (cost rate) to another cost center.

This allocation represents one of the most important cost information of a good activity-based costing to get the true cost of a cost center. Experience has shown that the cost share of a cost center often exceeds the 50% mark.

We assume that as far as possible all cost centers / performance, as well as the administrative and distribution cost centers, will be “charged” to cost objects, orders and projects.

This brings a new approach for employees to see themselves as autonomous team leaders with cost and performance figures.

Firstly, with this new technology, the elements of modern leadership emerge, the *target achievement*, as the highest level of motivation according to Herzberg - in the sense of working out, and on autonomous goals.

Secondly, it creates a fair, fact-based *feedback system*, or in other words, the *recognition and appreciation* that people need.

So far, no one has spoken with the financial accounting performance measures and because of this fact, it did not come to the above-

mentioned feedback, and that is because the costs of the financial accounting were simply split with a key factor!

Of course, the financial accounting provides performance which is enormously important for the further processing information, but extra special care must be taken in the introduction of activity-based costing in all administrative areas.

One cost center is the "sender" and the other the "recipient". In the normal planning, the sender starts to plan the costs and performance and to charge x price tag to the recipient by means of performance volume.

In order to determine the required capacities from the sender, the latter announces their need

for required performance of a cost center /
reference quantity.

This creates a commercial contract between the sender and the recipient. Firstly, the price (performance price list) and secondly, the planned decrease in the performance.

Employees want to display their work performance and, more importantly, they want to be awarded for it. When was the last time you rewarded your employees in financial accounting, quality assurance, building services, etc.? Figure 10 shows the cost center financial accounting, which is usually set as an overhead rate in the administration.

As you can see, you make all unproductive cost centers billable now! (Performance of Bookkeeping)

1	120	Financial accounting	1	bookings	book	30.000,0
1	120	Financial accounting	2	Debtors bookings	invi	6.000,0
1	120	Financial accounting	3	Debit customer base	Num	2.000,0
1	120	Financial accounting	4	Debit credit check	Num	250,0
1	120	Financial accounting	5	Debit dunning	warn	1.200,0
1	120	Financial accounting	6	Edit debit outages	Aski	20,0
1	120	Financial accounting	7	Debit letters write	Mail	210,0

Each employee provides performance that contributes to the overall success. We no longer distinguish between productive and unproductive cost centers!

And only in this way, the basis for the "autonomous self-management" arises.

What do you think, how do employees feel when the performance is transparent and is presented to colleagues for the first time?

Many employees work voluntarily, without salary, at associations, or are even world champions in triathlons because they do not feel promoted and needed at work. They will find a different way to spend their time, and a different place to excel, displaying their skills.

Employees know their performance potential!

Step 5. Structure of the calculations

Cost objects - calculation

In order to make the calculation transparent, we recommend the application of an accounting contribution.

This way, all employees see their performance in the calculation and it creates a communication between the employees and their processors.

Only if you measure process steps in such a way and present it accordingly, you can sustainably improve them.

The structure of cost units always depends on the width and depth of the assortment. How

detailed should you go at the beginning, depends on the available data and the data preparation.

In some cases, you have already achieved a great amount by creating a first calculation on product groups.

This time, the sender is the cost center and the recipient is a product group, cost object, or project.

The friend of the boss company VIP Optik messes up the entire production. The orders must be brought forward, the orders are processed in overtime and change requests to the models bring enormous challenges. More turnover, but less contribution margin!

comparison plan- actual order

W order no.	description	responsibility	OG	OT	OCL	OCA1	BU
1	000010 prod. 111.101 classic glasses	Fritz Flaßig	30	PA		PR0D	03
relative numbers		quantity	pcs	OU	Plan	actual	variance
No <input checked="" type="radio"/> Yes <input type="radio"/>		24.000,0	29.360,0	24.000,0	29.360,0	5.360,0	22.3%

The deviation of the quantities is very positive at 22.3% cumulative

Plan		actual		var.		CTY		description		Plan		actual		variance	
Plan	actual	65.4	65.4	91201	93001	AU Bookkeeping	AU purchasing	1801	1802	BEST	BEST	8,00	25,913	207,30	10,0
64,8	103,7	60,0%	60,0%	No. of purchases	No. of purchases	1801	1802	180228	BEST	4,00	25,913	103,65	103,65	103,65	140,0%
sums		12,00		310,95											
+	70.425,0	55.139,9	-21,7%	operation performance	140.850,0	156.865,9	16.015,9	11,4%							
+	39.359,5	49.616,0	26,1%	use of goods	78.719,1	99.232,0	63,3%	20.512,9	26,1%						
+	116,7	143,0	22,6%	external capacity	233,3	286,0	0,2%	52,7	22,6%						
-	30.948,8	5.380,9	-82,6%	gross profit	61.897,6	57.347,9	36,6%	-4.549,7	-7,4%						
-	23.284,1	27.388,6	17,6%	activity costs	46.568,1	66.411,7	42,3%	19.843,5	42,6%						
	7.664,7	-22.007,7	-387,1%	Contribution margin II	15.329,5	-9.063,8	-5,8%	-24.393,2	-159,1%						
	7.212,2	9.752,9	35,2%	fixed costs	14.424,4	22.994,6	14,7%	8.570,3	59,4%						
+	452,6	-31.780,6	-7.118,0%	result of performance	905,1	-32.058,4	-20,4%	-32.963,5	-3.641,9%						
+	400,0	480,0	20,0%	93101	AU raw material storage	798,9	1.439,9	639,9	80,0%						
+	1.291,6	3.099,8	140,0%	94001	AU production line	2.583,2	9.299,5	6.716,3	260,0%						
+	136,4	272,8	100,0%	94101	AU work preparation	272,8	545,6	272,8	100,0%						
+	1.755,7	2.174,1	23,8%	95001	AU metalworking	3.511,4	4.348,2	836,9	23,8%						
+	2.581,2	1.651,9	-36,0%	96001	AU plastic injection molding	5.162,3	4.542,8	-619,5	-12,0%						
+	4.575,1	5.665,5	23,8%	96002	AU spraying plastic splashes	9.150,2	11.331,0	2.180,8	23,8%						

The deviation in the use of goods and the processes must be analyzed and consequences drawn from it ...! The production management was only able to fulfill customer requirements with overtime. See the variances in the processes of cost center 400 Production Management.

Figure 3 Plan / Actual Article Glasse Classic

Step 6. Plausibility

Coordination & reasonability of
planning

In this phase, we speak of the kneading of planning. We try everything! Are all performances actually charged? Has everyone checked their revenues, costs, processes, and performance?

Has the entire performance high volume potential been charged?

How do you test whether it is even possible to achieve the planned sales figures with your company image, sales, products, or the services of your company?

Customers value analysis

We use the customer value analysis of Schauenburg for this verification.

Schauenburg has developed a system for competition comparison, he set up a criteria structure according to a scheme and then evaluates the used criteria.

The customer value arises from the market position and the product value. This, in turn, consists of the technical, commercial, and operational value, etc.

Please, take a look at the figure below, where a review of a criteria structure of a Business plan Indicator is shown.



Figure 4 Customer value analysis Schauenburg

The value which the customers actually take advantage of, become the **key to the market success**.

Your advantages

- You should regulate and systematize the **customer information** (e.g. from competition studies, customer surveys or market observations)
- You should determine the **customer expectations** and make them transparent
- You should develop a better **customer understanding**
- You should make more accurate **customer orientation**

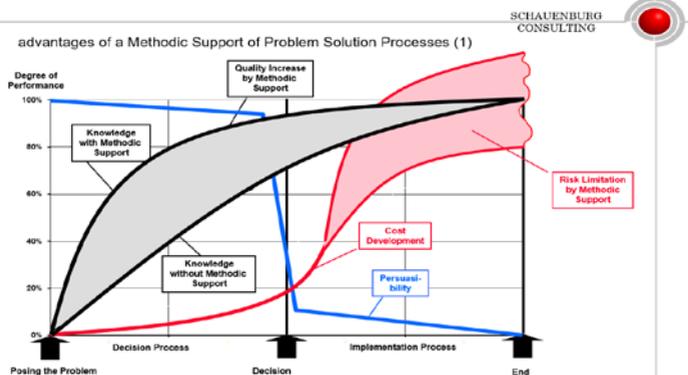


Figure 5 Decision maker Source Schauenburg

All results (quantity x price tag) are split to cost centers or on cost objects as performance processes. See also Illustration 14 "Performance totals". The check shows: everything is charged.

W	CC	AU	description	QU	allocated services		alloc. quantity	plan quantity	alloc. diff.
					cost centers	processes			
					1	120			
1	120	2	LE Debtors bookings	Invi		6.000,0	6.000,0	6.000,0	
1	120	3	LE Debit customer base	No.		2.000,0	2.000,0	2.000,0	
1	120	4	LE Debit credit check	No.		250,0	250,0	250,0	
1	120	5	LE Debit dunning	No.		1.200,0	1.200,0	1.200,0	
1	120	6	LE Edit debit outages	No.		20,0	20,0	20,0	
1	120	7	LE Debit letters write	Mail		210,0	210,0	210,0	
1	120	9	LE Debit Team Leading	Hour		10,0	10,0	10,0	

Figure 14 Performance Management

- Does the employee know the goals of the contribution margins?
- Are the capacities of the strategic projects planned?
- Where is the customer in relation to the margins?

In this phase the inefficiencies that have been dragged along for years come to light! The analytical planning means some effort, but this is worthwhile not only now and also in the future.

Step 7. Account of actual cost

Actual activity recording

Our claim to the account of actual cost is quality and speed. The account of actual cost and, importantly, the performance recording, is already considered in the planning. Planning without actual data is pointless!

The costs and revenues should not cause any problems. The import is regulated and the data records are stored accordingly from the financial accounting. A concept of an account assignment is created and the data is checked for plausibility during the import.

Corresponding error messages are immediately displayed in a separate column. In order to get a quick grip on the errors, there is a possibility to make relevant transfers, but it is also possible to allocate cost centers, cost types or cost objects. Of course, the assignment should also be changed by the sender.

data Source



Figure 15 data source

It needs to be clearly stated that "tally charts" are not a suitable performance recording tool.

Therefore, from the beginning, it is advisable to introduce a recording tool.

This database must be able to record the results as a minimum requirement, at least in Excel, and be able to transfer the data automatically. As a result, we always find a way which everyone involved can live with!

Your advantages

- Detect incorrect account assignments during import
- Plausibility check program controlled at the push of a button in all data areas
- Simple, uncomplicated re-accountability options
- Access and evaluation options for those responsible for self-regulation
- Basis for building a scorecard

Step 8. Analyzes & Evaluations

Detection – improvement - avoidance

Who has sown, can now begin the harvest!

Next to the surprises of the inefficiencies from the planning - see metaphor "dripping faucet" – now comes to the most beautiful part. Each responsible person evaluates their data according to the principle of "autonomous self-management".

The target / actual data comparison, in contrast to the plan / actual data comparison, shows the true, economic statement of a cost center.

This way, the excuses of employees will be severely limited in the future.

The stepwise contribution accounting shows the performance quantity allocation of the sender (cost centers / reference quantities) to the cost object.

This way the person in charge can see very clearly who has exceeded their performance according to the planning.

The improvements will be closely followed in the next months.

Thus, all employees recognize how the costs are related to the performance volume.

This transparency helps with all improvements to initiate the correct improvement measures.

Your advantages

- Visualization of the performance – scorecard
- Improvements become measurable
- Tops / flops price tag / cost objects / customers
- Deviations in the cost centers due to the "real" target / actual comparisons
- Performance cost transparency
- Customer CM account

On our behalf

advanced profit control

The apc is an independent business consulting company that was established as a unyielding network of self-employed experts.

My company is called advanced profit control. First of all, I would like to clarify that this does not mean "cost cutting". My goal is to uncover inefficiencies in order to increase capacity and pinpoint the time for innovation.

In doing the following, we want to ensure that transparency is created, so that team leaders and owners, as well as the management, and the employees themselves, can see how diligent the employees are within the company.

apc offers consulting services for corporate governance & management with the main focuses:

Comprehensive corporate management

- Strategic & operational business planning
- Implementation support

Cost and performance management

- Product / article process calculation
- Target costing
- Stepwise contribution accounting
- Sales controlling
- Division accounting and much more

Team leader information

- Transparency of performance and costs
- Structure of the company-individual scorecard

The key difference to other "advisors" is that we, in addition to the analytical advice, also engage in active implementation and install a methodology that allows us to measure, manage, and control performance in a long-term perspective.

By combining team leadership skills and business process modeling with a software tool, apc differs substantially from our valued competitors.

In the following, apc develops and distributes database-based software for process compliant Resource Consumption Accounting as a decision-making tool for executives.

In this context, apc and its cooperation partners provide consulting services and provide methodological know-how for the implementation, integration, and deployment optimization of this software among their customers.

apc cooperates with network partners in Austria, Hungary, Germany and Switzerland. Our customers come from all over the world.

