



## Financial Management Modernization Initiative (FMMI)

FMMI 205 – FMMI Cost Management  
Overview





# Course Outline



- **Introduction Module**
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- Module 3 – Project Settlement Sub-Process
- Module 4 – Cost Assessment Sub-Process
- Module 5 – Execute Cost Management Reports
- Course Summary
- Course Evaluation



# Welcome to FMMI Cost Management Overview



The Cost Management Overview course will provide you an introduction to the process, coordination, and information needed to understand the Cost Management process in FMMI. The course introduces you to:

- End-to-End Cost Management process
- Key Terminology
- FMMI user roles and access
- Cost Management touchpoints with other areas of FMMI



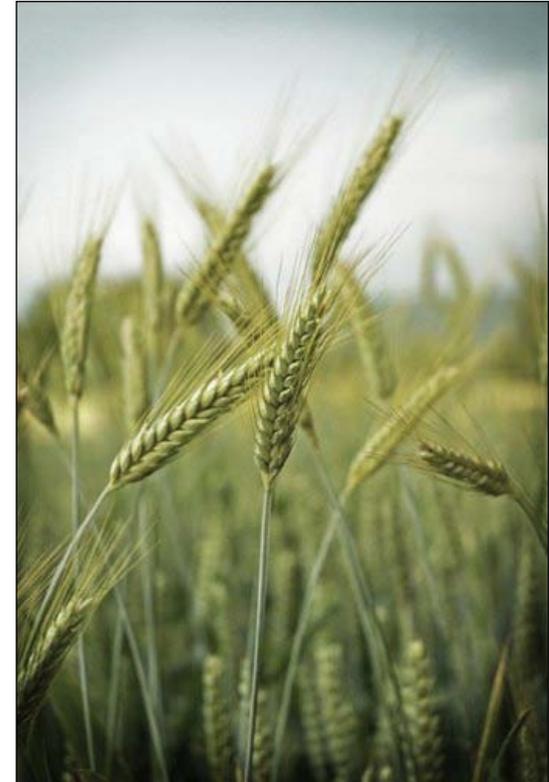


# Course Objectives



After completing this course, you will be able to:

- Explain the Cost Management end-to-end process, sub-processes, business activities, and tasks
- Explain the key Cost Management terminology
- Explain the key Cost Management process flows and business concepts
- Describe the FMMI roles associated with the Cost Management end-to-end process
- Explain the interactions between the Cost Management process area and other process areas, sub-processes, business activities and tasks within FMMI
- Provide examples of the FMMI standard reports





# Introduction Module Overview



Before you get started with the course modules, review the next slides. The next slides include:

- Business Process Flow Reference Guide
- Review of the content covered in FMMI 101 – Introduction to FMMI
- Review of the FMMI Curriculum



# Introduction to FMMI (100 Level) Review



As a prerequisite to the 200 Level courses, you participated in the FMMI 101 - Introduction to FMMI course. FMMI 101 provided a high-level overview of the FMMI project, changes and impacts of the implementation, and benefits of the new system.

After completing the 100 Level course, you learned to:

- Summarize the FMMI program objectives
- Explain the benefits and advantages FMMI provides
- Describe an Enterprise Resource Planning (ERP) solution
- Explain new business processes and concepts
- Explain the key implementation timeline and milestones
- Explain what organizations are impacted by each release of FMMI

The 200 Level Process Overview courses takes a step further and provides you a high-level overview of FMMI's new terminology and business processes.

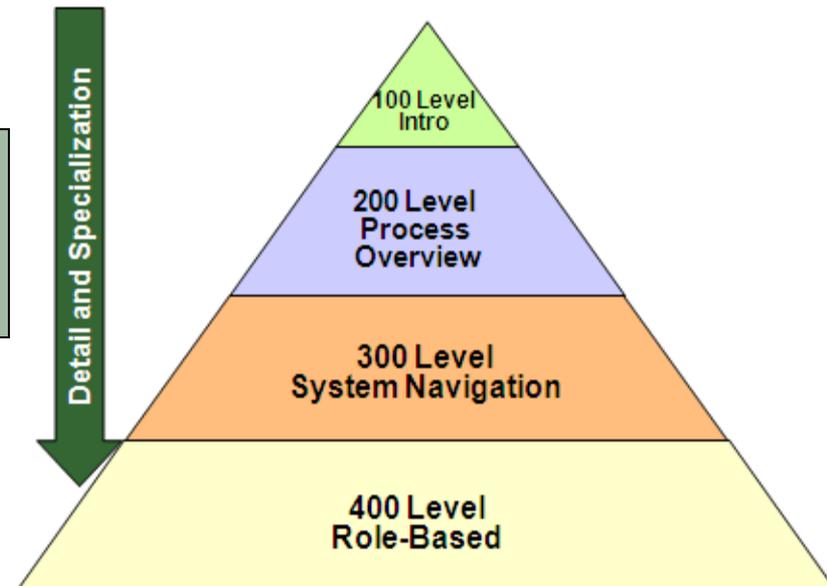


# Your Curriculum



The FMMI Training curriculum outlines the training required for FMMI User Roles. The training courses provide an understanding of the FMMI program and application(s) and the USDA financial processes.

- **Introduction to FMMI (100 Level)**
  - Overview of the FMMI project
  - Instructor-led course, delivered in an auditorium or via teleconference
- **Process Overview (200 Level)**
  - High-level view of USDA's core financial business processes
  - Web-based course, delivered via AgLearn Learning Management System
- **System Navigation (300 Level)**
  - Hands-on practice navigating the FMMI system
  - Instructor-led course, delivered in a computer-based classroom
- **Role-Based (400 Level)**
  - Hands-on training and detailed introductions on how to process transactions in the FMMI system
  - Instructor-led course, delivered in a computer-based classroom





# Introduction Module Completion



Congratulations! You have completed the Introduction module. The next few modules will provide you an overview of the Cost Management process in FMMI.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



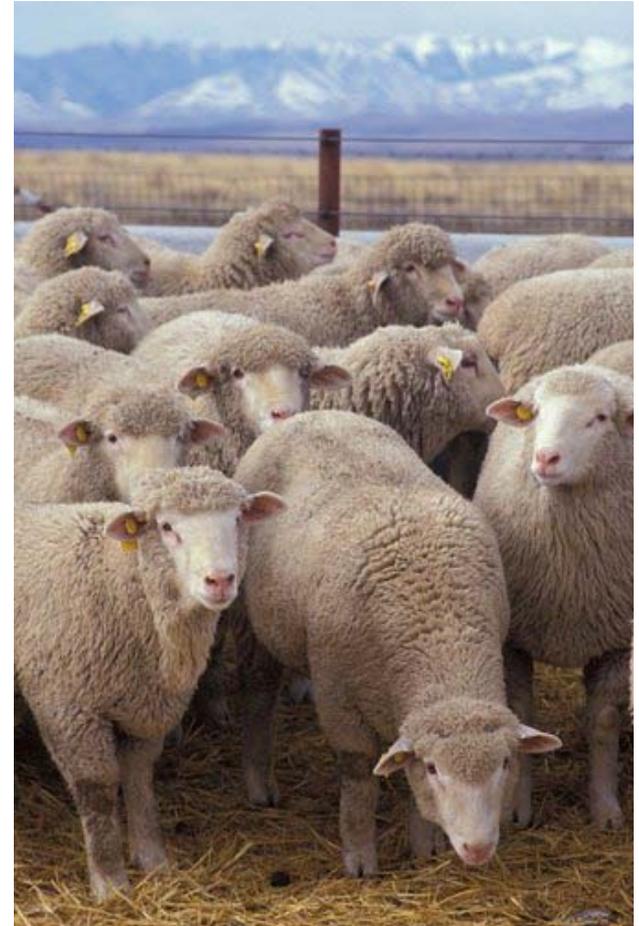
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# Welcome to Module 1: Cost Management Overview



- This module will provide you an overview of the Cost Management process
- Proceed to each new page by clicking the **Next** button when you have finished reading the content on a page
- To view a full list of the topics covered in this module, click the Menu button on the top right corner of the course
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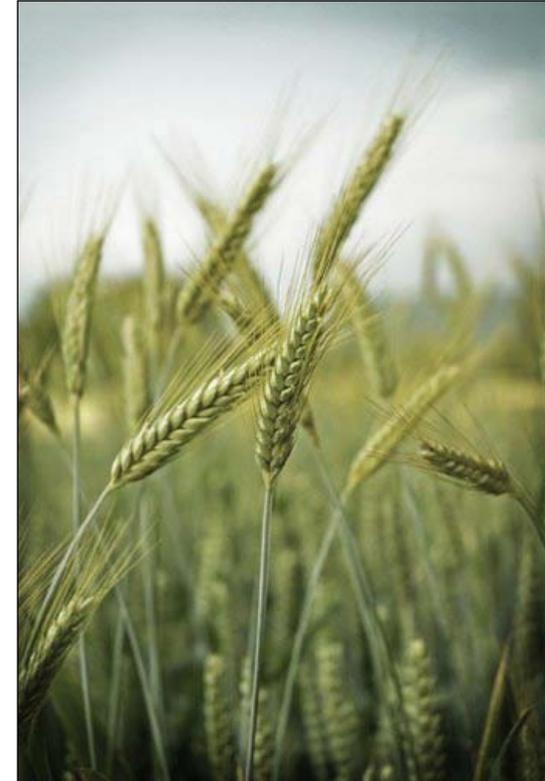


# Objectives



After completing this module, you will be able to:

- Define Cost Management
- Explain the key Cost Management terminology
- Explain the FMMI financial end-to-end process
- Explain the Cost Management end-to-end process
- Describe the FMMI roles associated with the Cost Management end-to-end process
- Explain the interactions between the CM master data sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain the key mandates that require USDA to measure cost and tie performance to resources





# Key Terminology



Review the following terms and definitions before beginning the Cost Management Overview module:

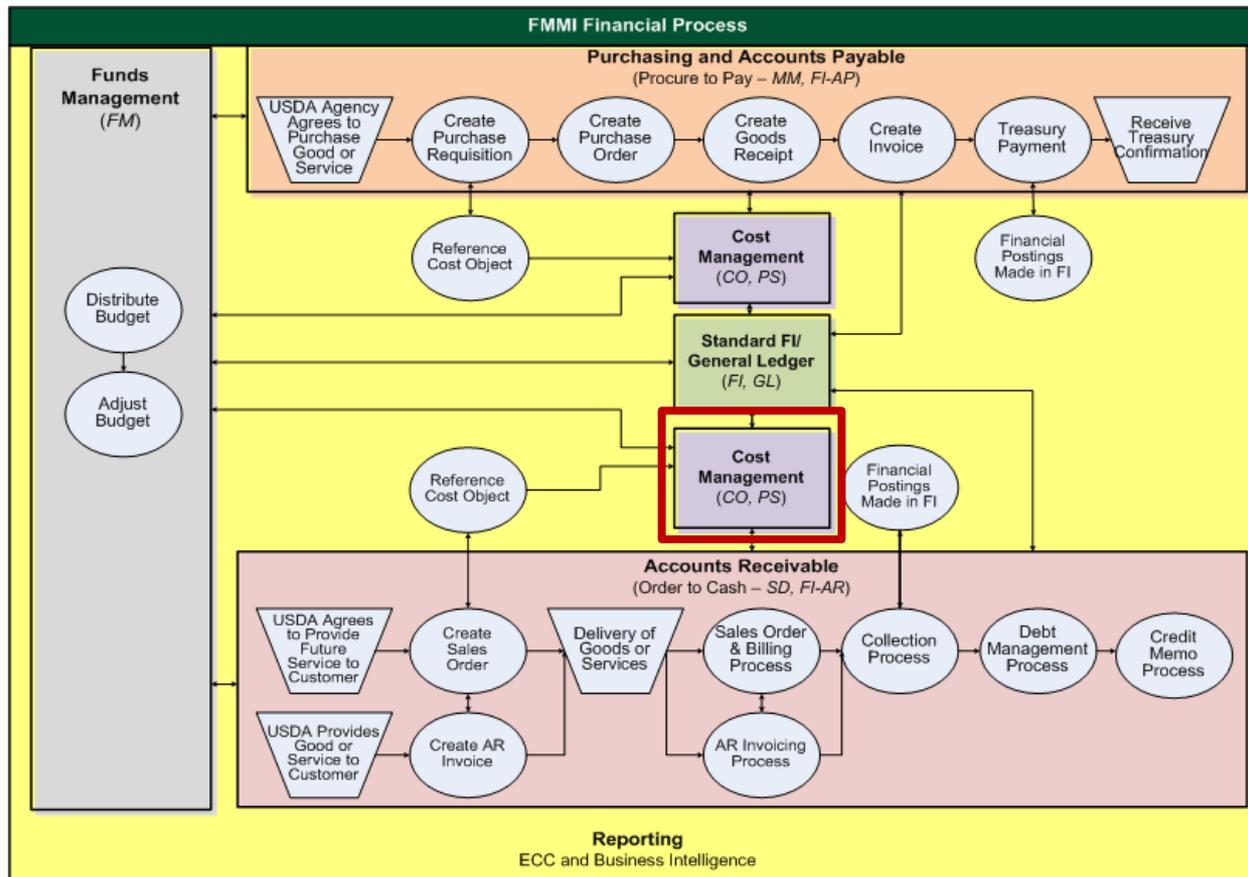
- **Cost**: Revenue and expense associated with materials and services used to produce a program or activity
- **Cost Accounting**: Part of management accounting which establishes budget and actual cost of operations, processes, departments or products and the analysis of variances, profitability or social use of funds
- **Cost Management**: The process whereby companies use cost accounting to report or control internally the various costs of doing business
- **Management Accounting**: Provides organizations with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions



# FMMI Financial Process Flow



This process flow illustrates the FMMI Financial end-to-end process. The highlighted area illustrates where Cost Management fits in the entire process.





# FMMI User Roles



- Role Alignment is the process of defining FMMI user roles required to obtain system access to perform FMMI business processes
- FMMI users are aligned to roles once they are defined
- Proper role definition and alignment:
  - Ensures that the people have access to perform the tasks needed to perform FMMI transactions
  - Ensures proper segregation of duties
  - Ensures FMMI users receive proper training
- An individual user may be assigned one or more FMMI roles based on their responsibilities
- FMMI user roles are explained further in upcoming modules





# User Roles and Transactions



The Cost Management process includes the following roles and associated business activities based on system access:

Role Name	Business Activity
Department Cost Management Master Data Maintainer	<ul style="list-style-type: none"><li>■ Create and Maintain Primary Cost Element</li><li>■ Create and Maintain Secondary Cost Element</li><li>■ Create and Maintain Primary / Secondary Cost Element Group</li><li>■ Create and Maintain Cost Center</li><li>■ Create and Maintain Cost Center Group</li><li>■ Create and Maintain Cost Center Hierarchy</li><li>■ Auto Create Funded Program</li></ul>



# User Roles and Transactions Continued



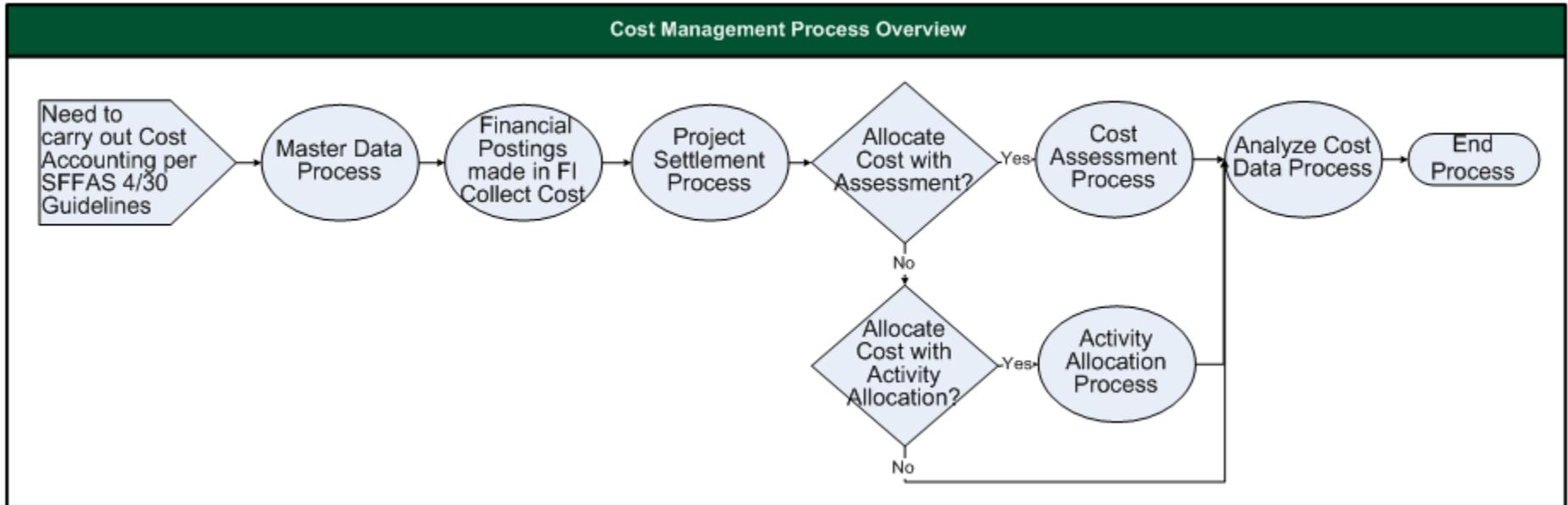
Role Name	Business Activity
Agency Cost Management Master Data Maintainer	<ul style="list-style-type: none"><li>▪ Create and Maintain Statistical Key Figure</li><li>▪ Create and Maintain Activity Type</li><li>▪ Create and Maintain Project/ WBS Element</li></ul>
Cost Management Administrator	<ul style="list-style-type: none"><li>▪ Execute Assessment Cycle</li><li>▪ Execute Project Settlement</li></ul>
Cost Management Processor	<ul style="list-style-type: none"><li>▪ Create and Maintain Assessment Cycle</li><li>▪ Create and Maintain Project Settlement Rules</li><li>▪ Manage Statistical Key Figure Data</li><li>▪ Manage Activity Type Data</li></ul>



# Business Process Flow



This process flow outlines the key activities related to the end-to-end Cost Management process:





# Key Business Concepts



The following business concepts pertain to the Cost Management process.

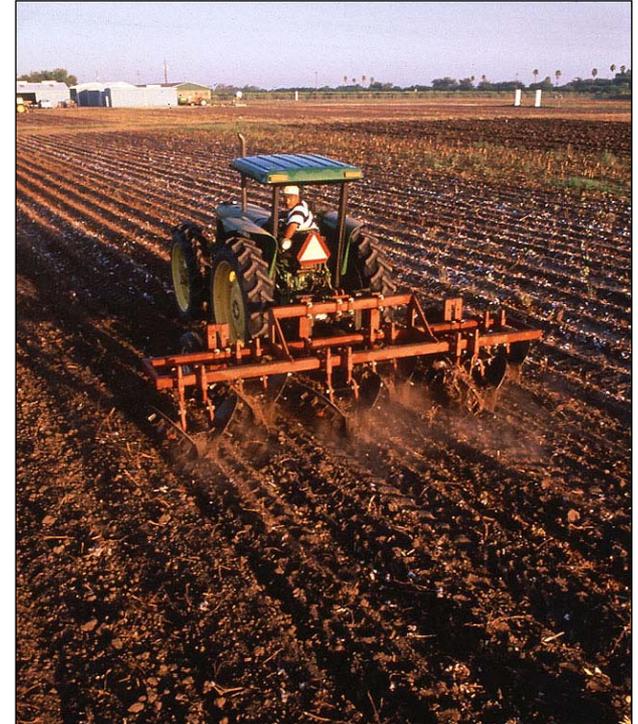
- Cost Management is the process area within FMMI that enables cost planning, analysis, measurement, and reporting to be done
- The need to carry out cost accounting per SFFAS 4/30 Guidelines triggers the Cost Management process
- Cost Management master data is aligned to budget elements to reflect the cost collected in the FI module
- The project settlement, cost assessment and activity allocation processes allow for the redistribution and reassignment of expenses associated with the unit where they are budgeted
- The analyze cost data process allows for the analysis of cost data with Enterprise Central Component (ECC) reporting and Business Intelligence (BI) reporting



# Touchpoints



- Touchpoints are those instances where one process, sub-process, business activity or task interacts with another process, sub-process, business activity or task
- Cost Management interacts with the following processes:
  - Accounts Receivable
  - Accounts Payable
  - Funds Management
  - General Ledger
  - Periodic Processing
  - Purchasing





# Cost Management



Cost Management enables USDA to execute the following activities:

- Monitor and control expenditures and revenues
- Distribute expenses collected in cost objects to other cost objects in designated organization structures that are responsible for these costs
- Supports billing of customers for all distributed costs incurred on work breakdown structure elements
- Monitor cost against billing rates
- Provide timely cost information for resource planning and analysis activities

Cost Management requires USDA employees to work together in managing and using resources to optimize performance and results. It focuses on efficient and effective Government and is driven by law, regulation, and policy, to meet the needs of the many stakeholders of USDA.



# Cost Management: Push for Effective Government



Legislation requires USDA to measure costs and tie performance to resources:

- Legislative Mandates
  - Chief Financial Officers Act (1990)
  - Government Performance Results Act (1993)
  - Federal Financial Management Improvement Act (1996)
- Other Mandates
  - Statement of Federal Financial Accounting Standards
  - The Financial Systems Integration Office (FSIO) Requirements





# Cost Management: Legislative Mandates



## The Chief Financial Officers Act (1990):

- Contains several provisions related to managerial cost accounting, one of which states that an agency's Chief Financial Officer should develop and maintain an integrated accounting and financial management system that provides for the development and reporting of cost information
- This information allows program managers to assess how well their organizations and programs are doing in meeting their strategic goals and objectives



# Cost Management: Legislative Mandates Continued



## The Government Performance Results Act (1993):

- Requires federal agencies to develop five-year strategic plans and annual performance plans beginning with fiscal year 1999
- Report annually on actual performance compared to goals
- Cost accounting information will aid agencies in evaluating and reporting planned performance measures with actual results





# Cost Management: Legislative Mandates Continued



The Federal Financial Management Improvement Act (1996):

- States that agencies must incorporate accounting standards and reporting objectives established for the federal government into their financial management systems so that all the assets, liabilities, revenues, and expenses of the programs and activities of the federal government can be consistently and accurately recorded, monitored, and uniformly reported throughout the federal government





# Cost Management: Other Requirements



## **Statement of Federal Financial Accounting Standards, *Managerial Cost Accounting Concepts and Standards for the Federal Government* :**

- Each entity's full cost should incorporate the full cost of goods and services that it receives from other entities
- The entity providing the goods or services has the responsibility to provide the receiving entity with information on the full cost of such goods or services either through billing or other advice





# Importance and Role of Cost Management



- Cost information is an essential component of any well managed, cost effective organization
- Managerial cost accounting assists federal agencies as they strive to achieve cost effective mission performance and provide full accountability for taxpayer resources
- Managerial cost accounting practices are recognized as a valuable tool in aiding federal agencies' efforts to demonstrate accountability in:
  - Financial accounting
  - Budgeting (allocating resources)
  - Managing programs
- Cost management enables the effective financial comparison of available options to reach the best possible use of limited resources



# Cost Management Today vs. Tomorrow



Historical financial practices in the Federal Government are focused primarily on managing budgets, which rarely relate expenditures to outputs:

- USDA is changing its business practices to rely on Cost Management information for all decision making
- In this new strategic environment, decision makers must ask themselves critical questions, such as:
  - What capabilities are my agency responsible for producing, and what are the costs?
  - What are of the key cost drivers?
  - What can I do to reduce direct and indirect cost?
  - How can I use cost information to make better decisions?
  - Do I have the cost information needed to make the correct decisions?



# Learning Checkpoint Question and Answer (Q&A)



- The questions on the following pages will test your understanding of key concepts in this module
- While there is no minimum passing score, ensure you have a strong understanding of each concept before continuing
- If you answer the questions incorrectly, please be sure to reference the course if you need more explanation about key concepts
- At any time you can review information from this module by clicking **Menu** and selecting a page from the **Menu** pop-up.





# Learning Checkpoint Question and Answer (Q&A)



1. **True/False:** The Cost Management process covers both cost associated with Reimbursable Agreements and the tracking of expenses used to set fee rates. *(True)*
  
2. **Multiple Choice:** The Cost Management Administrator role is associated with the following business activities
  - a. Create and maintain project
  - b. Create and maintain statistical key figure
  - c. ***Execute assessment cycle***
  - d. Create and maintain cost center(Answer: C. Execute assessment cycle)



# Learning Checkpoint Question and Answer (Q&A)



**3. Multiple Choice:** The Cost Management Processor role is associated with the following business activities

- a. Create and maintain cost center standard hierarchy
- b. Execute assessment
- c. ***Manage statistical key figure data***
- d. Execute project settlement

(Answer: C. Manage Statistical Key Figure Data)

**4. Multiple Choice:** The Agency Cost Management Master Data role is associate with four business activities including all of the following EXCEPT

- a. ***Create & maintain cost center***
- b. Create & maintain activity type
- c. Create & maintain statistical key figure
- d. Create & maintain project

(Answer: A. Create and maintain cost center)



# Learning Checkpoint Question and Answer (Q&A)



- 5. Multiple Choice:** The Cost Management process interacts with which of the following process areas.
- a. Funds Management and Purchasing
  - b. General Ledger and Accounts Payable
  - c. General Ledger and Periodic Processing
  - d. *All of the above***

(Answer: D. All the above)



# Module Summary



In this module, you have learned to:

- Define Cost Management
- Explain the key Cost Management terminology
- Explain the FMMI financial end-to-end process
- Explain the Cost Management end-to-end process
- Describe the FMMI roles associated with the Cost Management end-to-end process
- Explain the interactions between the CM master data sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain the key mandates that require USDA to measure cost and tie performance to resources





# Cost Management Process Overview Module Completion



Congratulations! You have completed Module 1 - Cost Management Process Overview module. The next module provides you an overview of the Cost Management master data sub-process.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



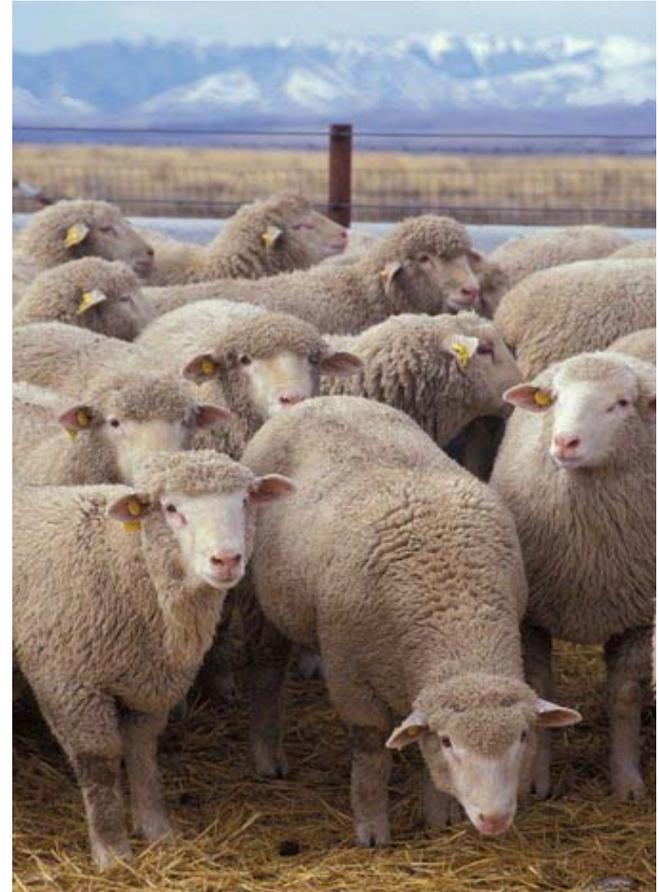
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## Welcome to Module 2: Cost Management Master Data Sub-Process



- This module will provide an overview of Cost Management master data sub-process
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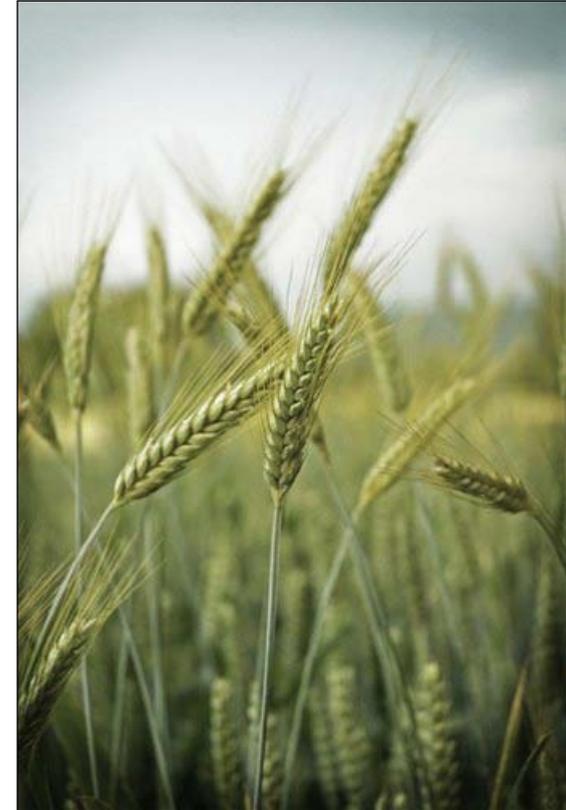


# Objectives



After completing this module, you will be able to:

- Define the Cost Management master data sub-process, business activities, and tasks
- Explain the key Cost Management master data terminology
- Explain how the Cost Management master data sub-process fits in the entire CM process
- Describe the FMMI roles associated with the Cost Management master data sub-process
- Explain the interactions between the CM master data sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Differentiate between master data and transaction data





# Key Terminology



Review the following terms and definitions before beginning the Cost Management master data sub-process module:

- **Activity Type**: A form of productive output by a cost center
- **Assessment Cycle**: A cycle that describes to FMMI how the costs incurred for the sender cost object are allocated to receiver cost objects
- **Capital Project Type**: Type of project used to collect costs associated with the construction and development of assets
- **Cost Center**: An organizational cost object that consumes collects, allocates, controls, reports, and plans costs
- **Cost Center Group**: A collection of cost centers according to various criteria into groups. Use cost centers to depict the structure of the organization in FMMI.
- **Cost Center Standard Hierarchy**: A mandatory tool for reporting operating costs in FMMI for USDA. When creating cost objects, users are automatically prompted to create the hierarchy through parent and child objects



## Key Terminology Continued

- **Expense Project Type**: Type of project used to collect or track expenses for all other projects other than reimbursable or capital projects
- **Expense to Reimbursable Project Type**: Type of project used to facilitate the financial transactions of leases where one agency pays a landlord for shared space, and is then reimbursed by the other agencies for their portion(s) of that space
- **Group**: A tool that enables users to set up alternative hierarchies. Groups roll up costs for reporting purposes and allow certain transactions to be performed on an entire group of cost objects at once
- **Master Data**: Data that describes the information about the people, places, things and organizational units that are involved in running the business
- **Primary Cost Element**: Cost item in CO that originates as a General Ledger account in FI
- **Reimbursable Project Type**: Type of project based on interagency agreements. Reimbursable by agencies receiving the services or for whom the services are performed



## Key Terminology Continued

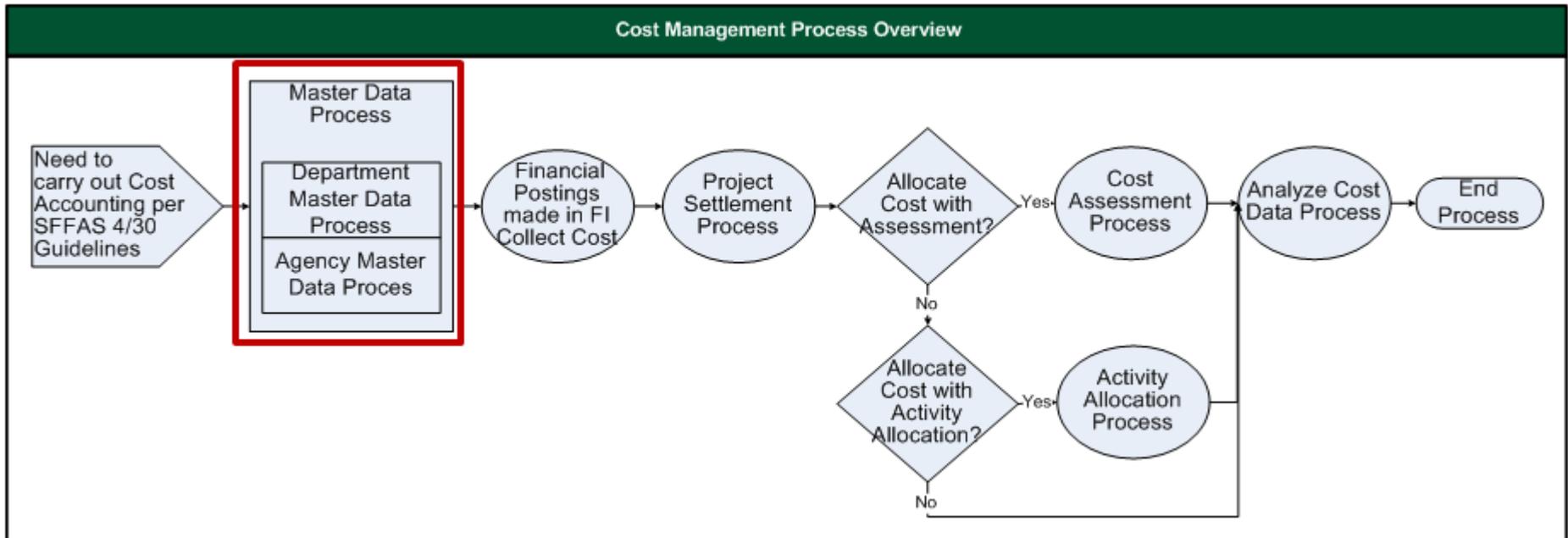
- **Secondary Cost Element**: A cost element used for internal activities within the Cost Management process area, such as allocations
- **Statistical Key Figure**: A measurable value applicable to cost centers or work breakdown structures
- **Transaction Data**: Data that is processed through a system rather than the structure of the system itself. A single business event such as a purchase requisition or a request for payment creates transactional data
- **Project**: A summary of certain business processes within an organization with a defined beginning and ending point
- **Project Settlement Rule**: A rule that describes to FMMI how the costs incurred for the cost object (project or work breakdown structure) are charged to other cost objects and/or General Ledger accounts
- **Work Breakdown Structure (WBS) Element**: A cost object with a one-to-one relationship with a funded program leveraged to support direct charge and cost allocation for financial, procurement, and reimbursable processes; a WBS Element is always part of a project



# Business Process Flow



This process flow outlines the key activities related to the end-to-end Cost Management process. The highlighted area illustrates where the Cost Management master data sub-process fits in the entire process





# FMMI User Roles



The FMMI Cost Management master data sub-process includes the following roles:

Role Name	Definition
Department Cost Management Master Data Maintainer	<ul style="list-style-type: none"><li>■ Create and Maintain Primary Cost Element</li><li>■ Create and Maintain Secondary Cost Element</li><li>■ Create and Maintain Primary / Secondary Cost Element Group</li><li>■ Create and Maintain Cost Center</li><li>■ Create and Maintain Cost Center Group</li><li>■ Create and Maintain Cost Center Hierarchy</li><li>■ Auto Create Funded Program</li></ul>





# FMMI User Roles Continued

Role Name	Definition
Agency Cost Management Master Data Maintainer	<ul style="list-style-type: none"><li>■ Create and Maintain Statistical Key Figure</li><li>■ Create and Maintain Activity Type</li><li>■ Create and Maintain Project/ WBS Element</li></ul>



# Touchpoints



The following table outlines the key touchpoints between the Cost Management master data sub-process and other business areas within FMMI

Process Area	Touchpoint
Accounts Receivable	<ul style="list-style-type: none"><li>When the Sale Order Processor creates a sales order, a reimbursable project and billing WBS element is needed</li><li>When the Sales Order Processor creates a user fee sales order, statistical key figure master data to reflect service hours is needed</li><li>When the Accounts Receivable Processor creates an accounts receivable invoice, a reimbursable project and WBS element is needed</li></ul>
Accounts Payable	<ul style="list-style-type: none"><li>When the Invoice Processor creates a FI invoice, a cost center or WBS element is needed</li></ul>



# Touchpoints Continued



Process Area	Touchpoint
Funds Management	<ul style="list-style-type: none"><li>■ When a cost center is created or maintained, the Funds Management Master Data Maintainer is notified of the new or maintained record</li><li>■ When a Funded Program is created or maintained automatically or by the Department Cost Management Master Data Maintainer, the Funds Management Master Data Maintainer enters the derivation rules</li></ul>
General Ledger	<ul style="list-style-type: none"><li>■ When a General Ledger account is created or maintained by the General Ledger Master Data Maintainer, a corresponding primary cost element will be created or maintained automatically or by the Department Cost Management Master Data Maintainer</li></ul>



# Touchpoints Continued



Process Area	Touchpoint
Purchasing	<ul style="list-style-type: none"><li>■ When a purchase order is created by the Purchase Order Processor for direct procured assets and accountable/ sensitive properties, a WBS element or cost center is needed</li><li>■ When a purchase requisition is created by the Purchase Requisition Processor for direct procured assets and accountable/ sensitive properties, a WBS element or cost center is needed</li><li>■ When a good receipt is created by the Goods Receipt Processor for direct procured assets and accountable/ sensitive properties, a WBS element or cost center is needed</li></ul>



## What is Master Data?



Master data is a set of fairly static, centrally-stored data records. Master data is the foundation for all transactions performed in the FMMI system. Without master data, it is impossible to conduct business.

- Maintain master data to ensure that information is correct and that the transactions performed in the system are posting correctly





# Cost Management Master Data



Cost Management master data describes information about the people, places, things and organizational units involved in running an organization.

- Includes various cost objects to support the collection and measurement of cost for products, services, and organizations across USDA
- Acts as the structure around all transactions performed in the FMMI system - it would be impossible to operate FMMI without master data
- Ensures that costs are correct and will be recorded to the right place
- Created and maintained at the Department and Agency level



# Cost Management Transactional Data



Cost Management does not generate any new transactional data, rather it reflects a collection of costs and expenses from transactions executed in other modules. Once the costs are collected through the various Cost Management master data elements, users can distribute, measure, and report on these costs according to the business requirements.

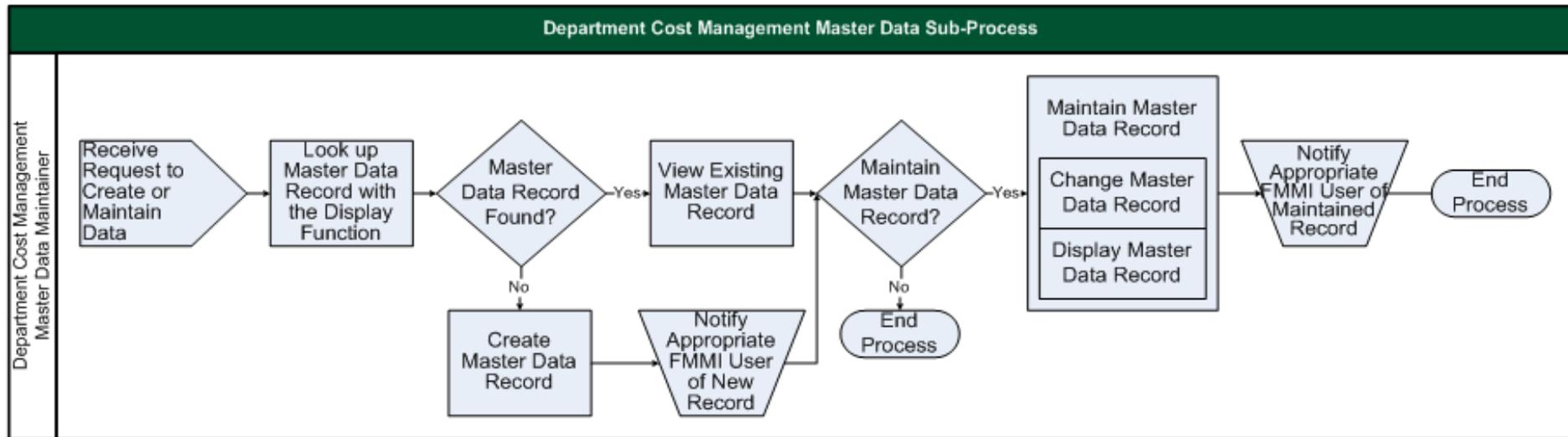
- Execute the distribution of the cost based upon elements and models created through master data
- Measure the costs for accurate representation of expenses incurred
- Report on these costs according to business requirements



# Business Process Flow



This process flow outlines the key activities related to the Department Cost Management master data sub-process:





# Business Concepts



The following business concepts pertain to the department Cost Management master data sub-process:

- The Department Cost Management Master Data Maintainer creates and maintains master data records and notifies the appropriate FMMI user of new or maintained records
  - Creates and maintains primary cost elements and notifies General Ledger Master Data Maintainer
  - Creates and maintains secondary cost elements
  - Creates and maintains cost element groups
  - Creates and maintains cost centers and notifies the Funds Management Master Data Maintainer
  - Creates and maintains cost center groups
  - Creates and maintains cost center hierarchy and notifies the Funds Management Master Data Maintainer
  - Creates funded programs and notifies the Fund Management Master Data Maintainer
  - Notifies requestor of the creation and maintenance of Department level master data



# Cost Elements



There are two types of cost elements in FMMI; primary cost elements and secondary cost elements.

Primary Cost Element	Secondary Cost Element
<ul style="list-style-type: none"><li>Primary cost elements are elements within Cost Management linked to expense and revenue accounts in General Ledger</li></ul>	<ul style="list-style-type: none"><li>Secondary cost elements are elements within Cost Management with no corresponding General Ledger account</li></ul>
<ul style="list-style-type: none"><li>Costs post directly to primary cost elements</li></ul>	<ul style="list-style-type: none"><li>Secondary cost elements track the internal movement of cost within Cost Management</li></ul>
<ul style="list-style-type: none"><li>FMMI automatically creates primary cost elements from expense General Ledger accounts</li></ul>	<ul style="list-style-type: none"><li>FMMI users manually create secondary cost elements</li></ul>



## Cost Element Group



Collect cost elements with similar characteristics in cost element groups.

- Use the cost element group structure to define the row structure of reports. Totals are calculated in the report for each node
- Also use cost element groups whenever you want to process several cost elements in one transaction. For example, in cost center planning, distribution or assessment

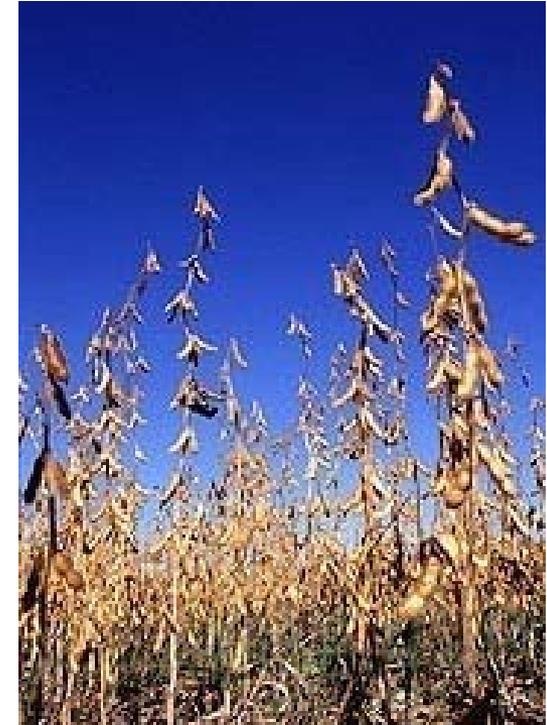


## Cost Center



Cost centers are organizational cost objects that consume, collect, allocate, control, report, and plan cost.

- Cost centers are organizational units in a controlling area (USDA) representing a clearly delimited location where costs occur
- Cost centers reflect the organizational structure
- Cost centers meet unique cost information requirements such as tracking cost for an agency office or section
  - Example: division or branch within an agency of USDA





## Cost Center Group



Collect cost centers according to various criteria into groups. Cost center groups enable evaluations for each decision-making, responsibility, or control area. They also support the processes during planning and internal allocations. Use cost centers to depict the structure of USDA in FMFI.

- Use the groups to build cost center hierarchies, which summarize the decision-making, responsibility, and control areas according to the particular requirements of the organization
- The individual cost centers form the lowest hierarchical level
- There must be at least one group that contains all cost centers and represents the entire business organization. This cost center group is described as the standard hierarchy
- Create any number of alternative groups and structure these according to organizational and/or functional viewpoints



# Cost Center Hierarchy



The cost center hierarchy represents an agency's organization or division structure where cost centers are collected and grouped together for reporting purposes and to create a relationship between the various cost centers that exist within a controlling area.



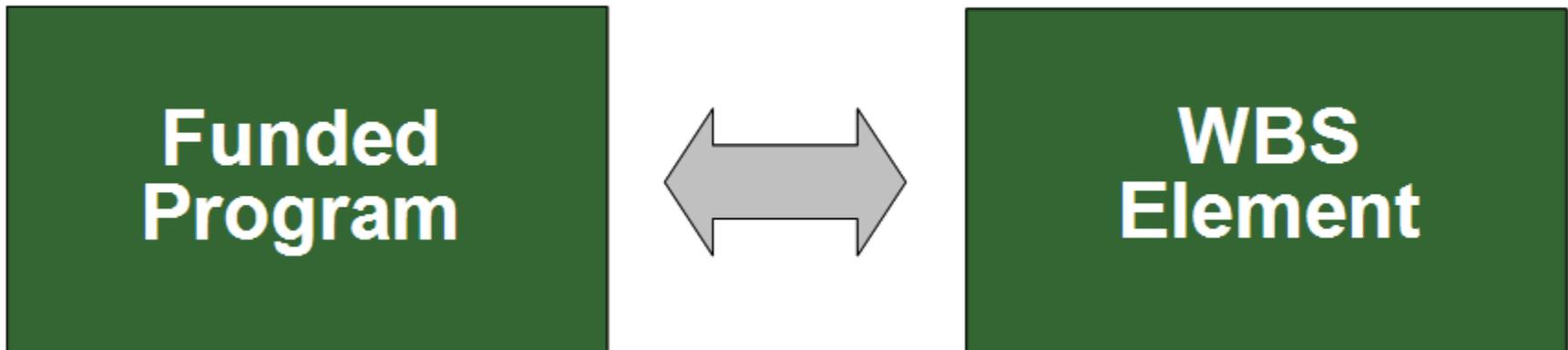


## Funded Program



Funded programs are a Funds Management master data element with a defined operational purpose and time frame for which budget has been appropriated. Funded programs can vary from simple activities to complex projects, and can cross an organization's fiscal years.

- Funded programs enable agencies to record budget, control postings, and monitor performance at the project or program level
- There is a one-to-one relationship between a Funded Program and WBS Element

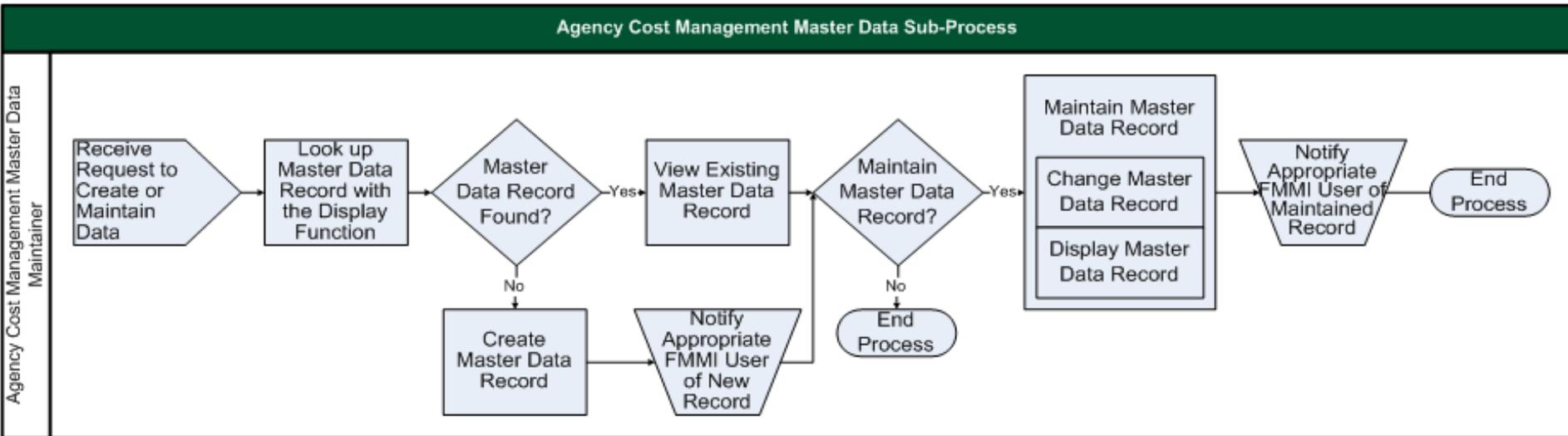




# Business Process Flow



This process flow outlines the key activities related to the Agency Cost Management master data sub-process:





# Business Concepts



The following business concepts pertain to the Agency Cost Management master data sub-process:

- The Agency Cost Management Master Data Maintainer creates and maintains master data records and notifies the appropriate FMMI user of the new or maintained records
  - Creates and maintains projects and subordinate WBS elements and notifies the Department Cost Management Master Data Maintainer
  - Creates and maintains statistical key figures
  - Creates and maintains activity types
  - Creates and maintained activity type prices
  - Notifies requestor of the creation and maintenance of agency level master data



# Project and Subordinate WBS Element



A project is a framework for a business undertaking with a fixed goal to achieve with given resources. Distinguish a project by the uniqueness of its conditions such as dates and organizational information.

- Project characteristics:
  - Has a clear goal
  - Is restricted by time due to a defined beginning and a defined ending
  - Is characterized by its uniqueness and newness
  - Is complex and cannot be carried out without a structural outline
  - Has defined costs and a defined budget based on the tasks involved
  - Is carried out within a project-related organization





# Project Types



There are eight projects types in FMMI:

Project Types	Description
Capital Personal Property Under Construction (EP)	Used to collect costs associated with the construction and development of personal property under construction
Expense with Reimbursable Settlement (ER)	Used to facilitate the financial transactions of leases where one agency pays a landlord for shared space, and other agencies sharing the space reimburse the first agency for their portion of the expense
USDA – Expense Projects (EX)	Used to collect or track expenses for all other projects other than reimbursable or capital projects
Capital real property – land and land rights (L1)	Used to collect costs associated with the construction and development of personal property under construction



# Project Types Continued

Project Types	Description
Capital real property – improvements to land (L2)	Used to collect costs associated with the construction and development of real property
USDA – Resource Related Billing Projects (RA)	Based on interagency agreements Examples: <ul style="list-style-type: none"> <li>■ Reimbursable agreement (RA)</li> <li>■ Greenbook (GB)</li> <li>■ Department reimbursable (DR)</li> </ul>
Capital Internal Use Software (SD)	Used to collect costs associated with the construction and development of internal use software
Real property – building, facilities, site (WP)	Used to collect costs associated with the construction and development of real property – bldg., facilities, site



# Work Breakdown Structure (WBS)



A work breakdown structure (WBS) models the work to be performed in a project. It is organized in a hierarchical structure.

- WBS characteristics:
  - Chargeable object (account assignment is possible)
  - Specific beginning and ending dates
  - Serves as a primary building block for project structure





# Statistical Key Figure (SKF)



Statistical key figures (SKF) represent some form of productive output by a cost center or WBS element.

- Use as the basis for internal allocations, such as assessments. Use SKFs to allocate cost from a pool of costs to individual area(s) of costs
- Use SKFs to reflect service hours in a user fee sales order
- SKFs represent amounts or quantities
  - Example:
    - Number of employees
    - Telephones in an agency
    - Computers in an agency
    - Number of square feet in a building



## Activity Type



Activity types represent some form of productive output by a cost center. Activity types are used to determine the quantity-based output of a cost center.

- Describes the activity carried out by a cost center and are measured in units of time or quantity
- Defined to collect activities performed in a cost center with respect to work center
- However, administrative cost centers cannot usually measure their portion of the activity process in the same way as the production cost centers
  - For example, the personnel cost center hires new employees for production, carries out payroll accounting, and conducts appraisals. Many administrative activities are performed on this cost center that cannot be quantified directly in terms of end products (= cost objects) sold to the external market



# Statistical Key Figure vs. Activity Type



Statistical Key Figure	Activity Type
<b>Features</b>	
Non financial amounts or quantity	Type of service or maintenance values at a specific rate
<b>Examples</b>	
<ul style="list-style-type: none"> <li>– Pounds produced</li> <li>– Number of employees</li> <li>– Square feet</li> </ul>	<ul style="list-style-type: none"> <li>– Maintenance labor</li> <li>– Engineering labor</li> <li>– Yard labor</li> </ul>
<b>Use</b>	
<ul style="list-style-type: none"> <li>– May be used as the basis for an assessment</li> <li>– A value must be assigned to each receiver cost center</li> </ul>	<ul style="list-style-type: none"> <li>– Used as a basis for activity allocation</li> <li>– A rate must be assigned to the activity performed by the sender cost center</li> </ul>



# Learning Checkpoint Question and Answer (Q&A)



- The questions on the following pages will test your understanding of key concepts in this module
- While there is no minimum passing score, ensure you have a strong understanding of each concept before continuing
- If you answer the questions incorrectly, please be sure to reference the course if you need more explanation about key concepts
- At anytime you can review information from this module by clicking **Menu** and selecting a page from the **Menu** pop-up.





# Learning Checkpoint Question and Answer (Q&A)



1. **True/False:** Cost Centers, objects that consume, collect, allocate, control, report and plan costs are created at the Agency level.  
*(False)*
  
2. **Multiple Choice:** Which of the following is NOT a touchpoint of the Cost Management master data sub-process?
  - a. Create and maintain expense and revenue General Ledger accounts
  - b. Create & maintain funds management master data
  - c. ***Create & maintain customer master data***
  - d. Create & maintain purchase order

(Answer: C. Create & maintain customer master data)



# Learning Checkpoint Question and Answer (Q&A)



- 3. Multiple Choice:** The following are project types used in FMMI:
- a. Reimbursable Project
  - b. Capital Project
  - c. Expense Project
  - d. ***Billing Project***
- (Answer: D. Billing Project)
- 4. True/ False:** When using statistical key figures for allocation, a rate must be assigned to the activity performed by the sender cost center. ***(False)***
- 5. True/ False:** Secondary cost elements track the internal movement of cost within Cost Management. ***(True)***



# Module Summary



In this module, you have learned to:

- Define the Cost Management master data sub-process, business activities, and tasks
- Explain the key Cost Management master data terminology
- Explain how the Cost Management master data sub-process fits in the entire CM process
- Describe the FMMI associated with the Cost Management master data sub-process
- Explain the interactions between the CM master data sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Differentiate between master data and transaction data





## Cost Management Master Data Sub-Process Module Completion



Congratulations! You have completed Module 3 - Cost Management Master Data Sub-Process. The next module provides you an overview of the project settlement sub-process.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



- Introduction Module
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- **Module 3 – Project Settlement Sub-Process**
- Module 4 – Cost Assessment Sub-Process
- Module 5 – Execute Cost Management Reports
- Course Summary
- Course Evaluation



# Welcome to Module 3: Project Settlement Sub-Process



- This module will provide an overview of the project settlement sub-process
- Proceed to each new page by clicking the **Next** button when you have finished reading the content on a page
- To view a full list of the topics covered in this module, click the Menu button on the top right corner of the course
- When you are finished with the Module, click **Exit** to mark the module complete and return to AgLearn



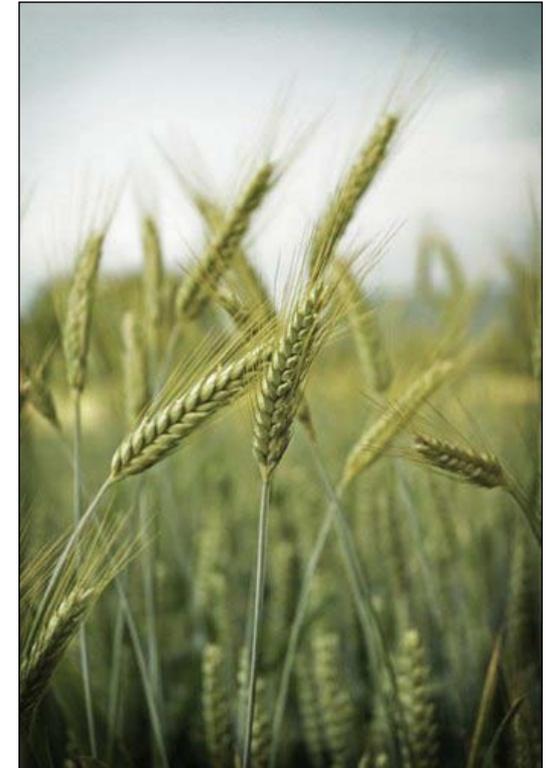


# Objectives



After completing this module, you will be able to:

- Define the project settlement sub-process, business activities, and tasks
- Explain the key project settlement terminology
- Explain how the project settlement sub-process fits in the entire Cost Management process
- Describe the FMMI roles associated with the project settlement sub-process
- Explain the interactions between the project settlement sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain how project type affects the project settlement sub-process





# Key Terminology



Review the following terms and definitions before beginning the Project Settlement Sub-Process module:

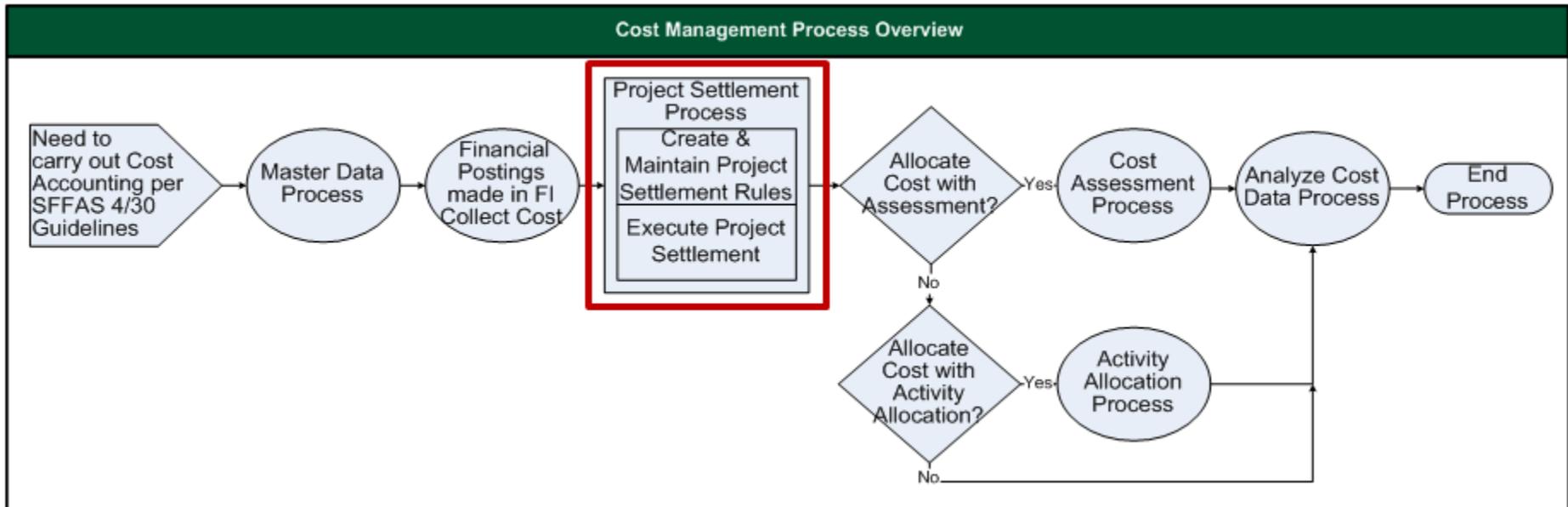
- **Project Settlement**: The process of settling costs posted on projects' WBS elements to other WBS elements, cost centers, or General Ledger accounts based on specific settlement rules



# Business Process Flow



This process flow outlines the key activities related to the end-to-end Cost Management process. The highlighted area illustrates where the project settlement sub-process fits in the entire process:





# FMMI User Roles



The FMMI project settlement sub-process includes the following roles:

Role Name	Definition
Cost Management Processor	<ul style="list-style-type: none"><li>■ Create and Maintain Project Settlement Rules</li></ul>
Cost Management Administrator	<ul style="list-style-type: none"><li>■ Execute Project Settlement</li></ul>





# Touchpoints



The following table outlines the key touchpoints between the project settlement sub-process and other business areas within FMMI.

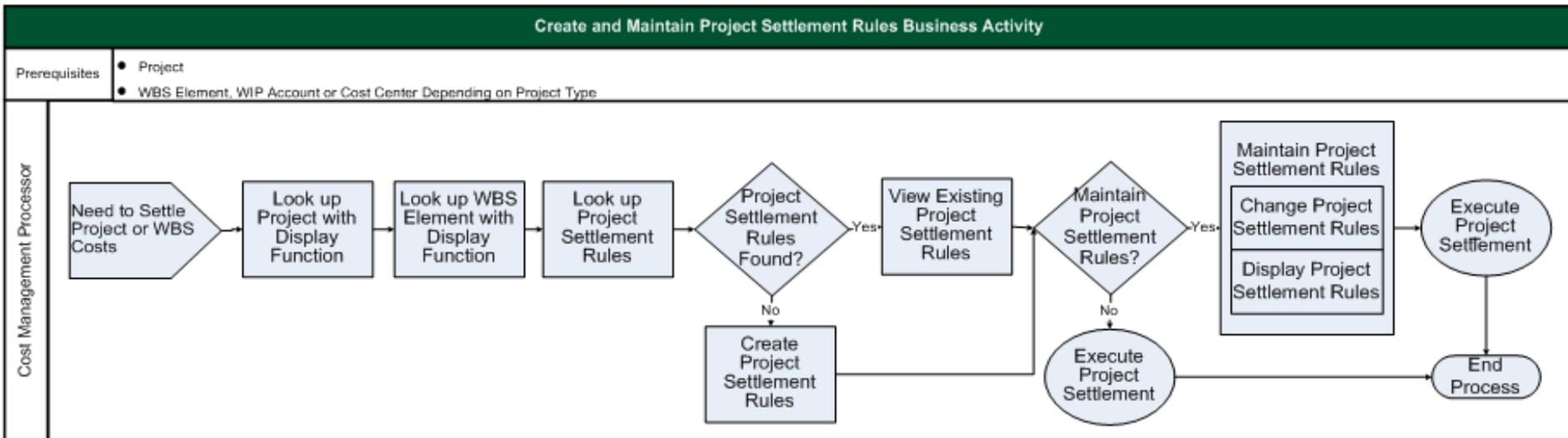
Process Area	Touchpoint
Interface Table Maintenance	<ul style="list-style-type: none"><li>When a capital project is created and maintained, project settlement rules are automatically generated or manually created and maintained by the Property Accounting Table Maintainer</li></ul>



# Business Process Flow



This process flow outlines the key activities related to the create and maintain project settlement rules business activity:





# Key Business Concepts

The following business concepts pertain to the create and maintain project settlement rules business activity:

- Project settlement rules describe to FMMI how the costs incurred for a project or work breakdown structure are charged to other cost objects and/or General Ledger accounts
- Establish settlement rules on the WBS elements prior to the execution of settlement
- Project settlement rule creation differs depending on project type

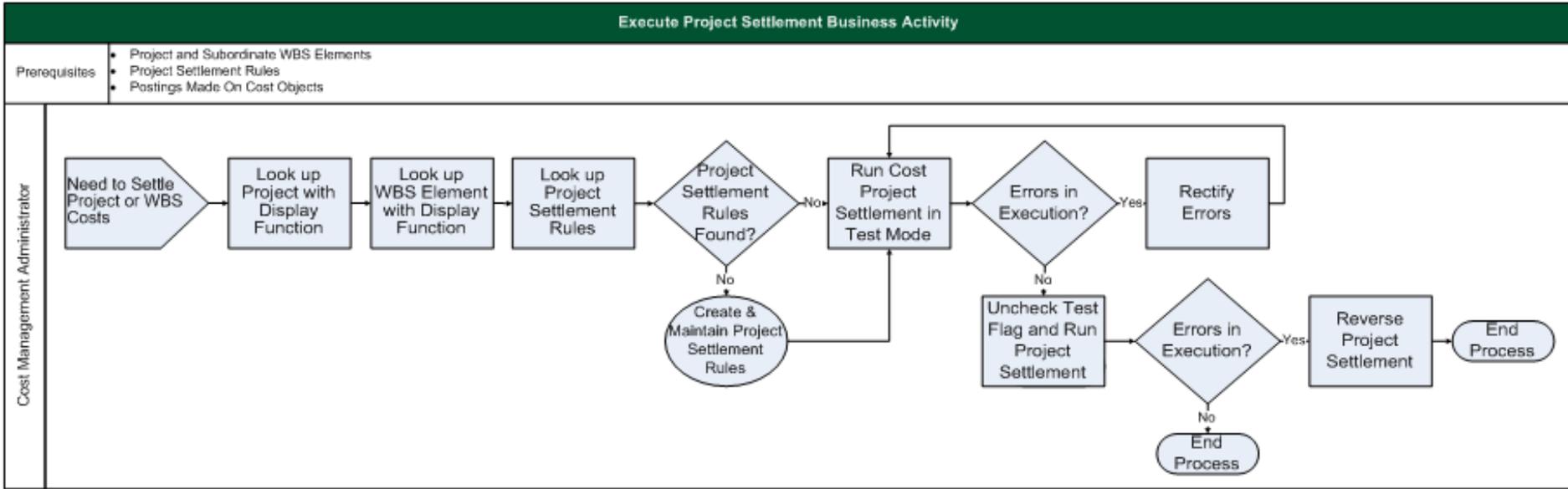
Create & Maintain Capital Project Settlement Rules	Create & Maintain Expense Project Settlement Rules	Create & Maintain Expense to Reimbursable Settlement Rules	Create & Maintain Reimbursable Project Settlement Rules
<ul style="list-style-type: none"> <li>▪ Settle to General Ledger WIP accounts</li> <li>▪ FMMI automatically generates settlement rules</li> </ul>	<ul style="list-style-type: none"> <li>▪ Settle to cost centers</li> </ul>	<ul style="list-style-type: none"> <li>▪ Settle to reimbursable billing WBS elements</li> </ul>	<ul style="list-style-type: none"> <li>▪ Settle to subordinate or billing WBS elements</li> </ul>



# Business Process Flow



This process flow outlines the key activities related to the execute project settlement business activity:





# Key Business Concepts



The following business concepts pertain to the execute project settlement business activity:

- Settle costs posted on a project’s WBS elements to other WBS elements, cost centers, or General Ledger accounts based on specific settlement rules
- Project settlement execution differs depending on project type

Execute Capital Project Settlement	Execute Expense Project Settlement	Execute Expense to Reimbursable Project Settlement	Execute Reimbursable Project Settlement
▪ Settle automatically through a nightly batch job	▪ Settle prior to reporting deadlines (monthly)	▪ Settle before billing can occur	▪ Settle before billing can occur



# Learning Checkpoint Question and Answer (Q&A)



- The questions on the following pages will test your understanding of key concepts in this module
- While there is no minimum passing score, ensure you have a strong understanding of each concept before continuing
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- At anytime you can review information from this module by clicking **Menu** and selecting a page from the **Menu** pop-up.





# Learning Checkpoint Question and Answer (Q&A)



1. **True/False:** Project settlement settles costs posted on projects, work breakdown structure elements, and cost centers based on specific settlement rules **(False)**
  
2. **Multiple Choice:** Prior the execution of project settlement the following are required:
  - a. Settlement rules
  - b. Project
  - c. WBS
  - d. **(Cost Center)**(Answer: D. Cost Center)



# Module Summary



In this module, you have learned to:

- Define the project settlement sub-process, business activities, and tasks
- Explain the key project settlement terminology
- Explain how the project settlement sub-process fits in the entire Cost Management process
- Describe the FMMI roles associated with the project settlement sub-process
- Explain the interactions between the project settlement sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain how project type affects the project settlement sub-process





# Project Settlement Sub-Process Module Completion



Congratulations! You have completed Module 3 - Project Settlement Sub-Process module. The next module provides you an overview of the of the cost assessment sub-process.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



- Introduction Module
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- Module 3 – Project Settlement Sub-Process
- **Module 4 – Cost Assessment Sub-Process**
- Module 5 – Execute Cost Management Reports
- Course Summary
- Course Evaluation



## Welcome to Module 4: Cost Assessment Sub-Process



- This module will provide an overview of cost assessment sub-process
- Proceed to each new page by clicking the **Next** button after reading the content on a page
- To view a full list of the topics covered in this module, click the **Menu** button on the top right corner of the course
- After finishing with the Module, click the **Exit** button to mark the module complete and return to AgLearn



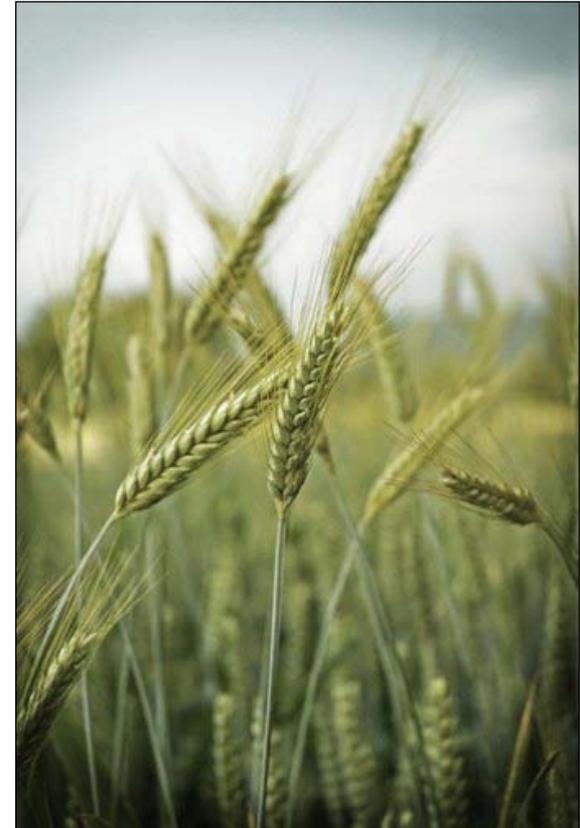


# Objectives



After completing this module, you will be able to:

- Define the cost assessment sub-process, business activities, and tasks
- Explain the key cost assessment terminology
- Explain how the cost assessment sub-process fits in the entire Cost Management process
- Describe the FMMI roles associated with the cost assessment sub-process
- Explain the interactions between the cost assessment sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Differentiate between assessment and activity allocation





# Key Terminology



Review the following terms and definitions before beginning the assessment cycle sub-process module:

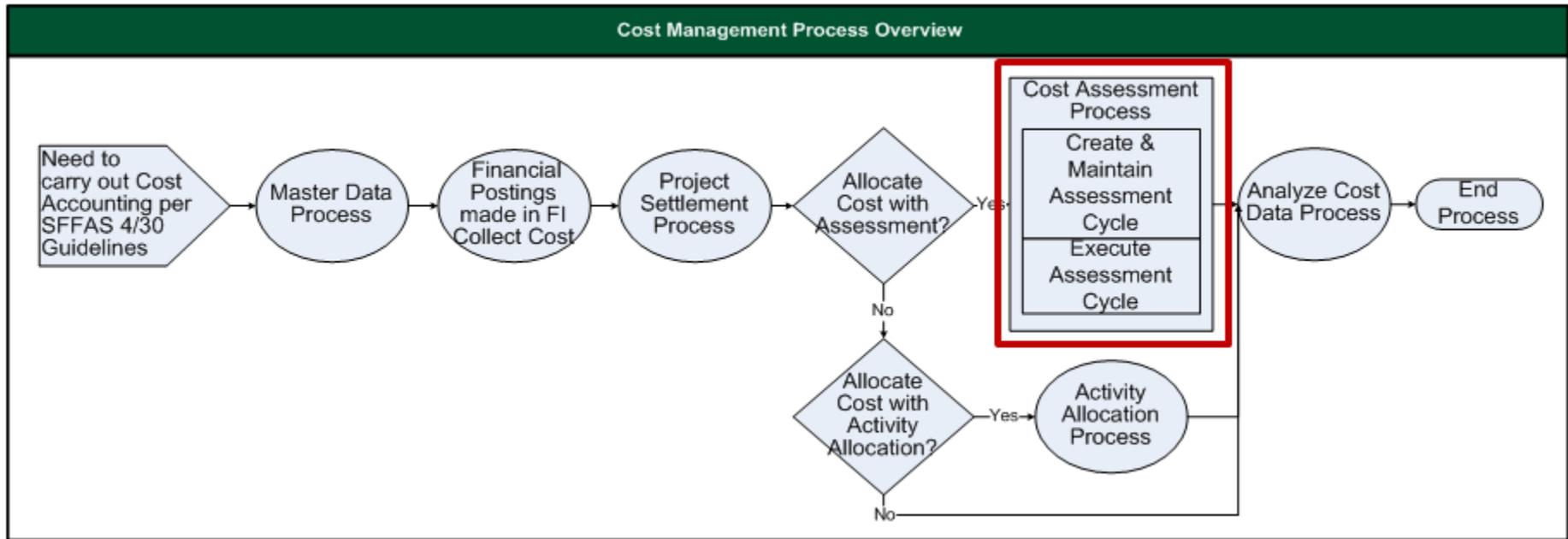
- **Assessment**: Method of internal cost allocation in which costs from sender cost centers are allocated to a cost object (i.e. receiver cost center) via a secondary cost element. Used when the composition of the cost is irrelevant for management reporting
- **Assessment Cycle**: A cycle that describes to FMMI how the costs incurred for the sender cost object are allocated to receiver cost objects
- **Cost Allocation**: The process of assessing or distributing amounts from sender cost objects to receiver objects



# Business Process Flow



This process flow outlines the key activities related to the end-to-end Cost Management process. The highlighted area illustrates where cost assessment sub-process fits in the entire process





# FMMI User Roles



The FMMI cost assessment sub-process includes the following roles:

Role Name	Definition
Cost Management Processor	■ Execute Assessment Cycle
Cost Management Administrator	■ Execute Assessment Cycle





# Touchpoints



The following table outlines the key touchpoints between the cost assessment sub-process and other business areas within FMMI.

Process Area	Touchpoint
Accounts Receivable	<ul style="list-style-type: none"><li>■ The Sales Order Billing Processor creates a bill based on the results of the cost assessment process to a WBS</li><li>■ When the Cost Management Processor enters statistical key figure data the Billing Processor runs the billing process to collect the potential revenue recorded through the enter statistical key figure task and create open receivables against the customer</li></ul>
Accounts Payable	<ul style="list-style-type: none"><li>■ The Invoice Processor creates a FI invoice based on the results of the cost assessment process</li></ul>



# Cost Allocation



The primary purpose of cost allocation is to distribute the expenses collected in cost objects to other cost objects in designated organizational structures that are responsible for these costs.

- For example, distribute costs from one cost center to multiple cost centers
- From a Federal government perspective, cost allocations are made to derive an equitable distribution of costs among authorized purposes
- Laws and regulations require the identification and assignment of all costs incurred for the services and functions of each agency or office





# Cost Allocation in FMMI

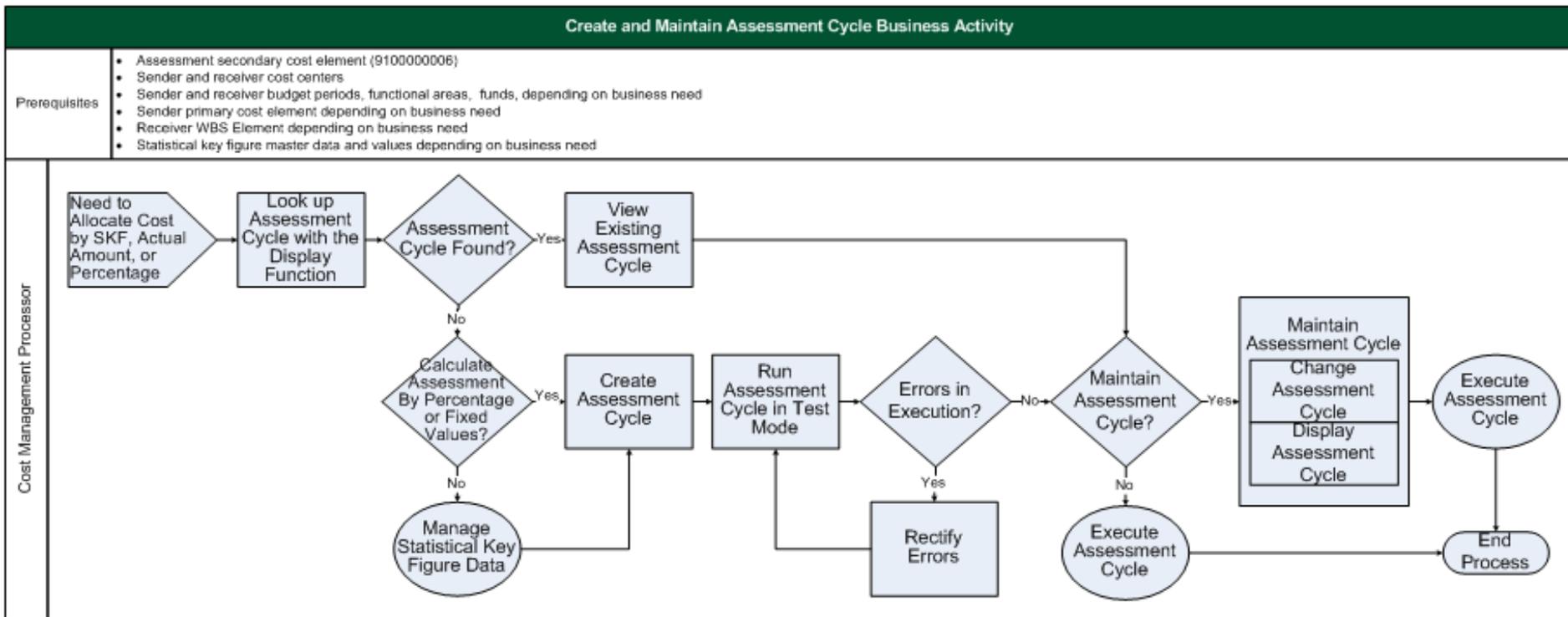


There are two types of cost allocation in FMMI:

1. Assessment Cycle
  - A periodic process that allocates costs from sender cost objects to receiver cost objects
2. Activity Allocation
  - A periodic process that determines the input of activity indirectly allocated from sender cost objects to receiver cost objects

Assessment	Activity Allocation
FMMI calculates the allocation to each receiver based on:	
Statistical key figure, percentage or fixed amount	Activity type
Define allocation amounts on the receiver by:	
Secondary cost element	Secondary cost element

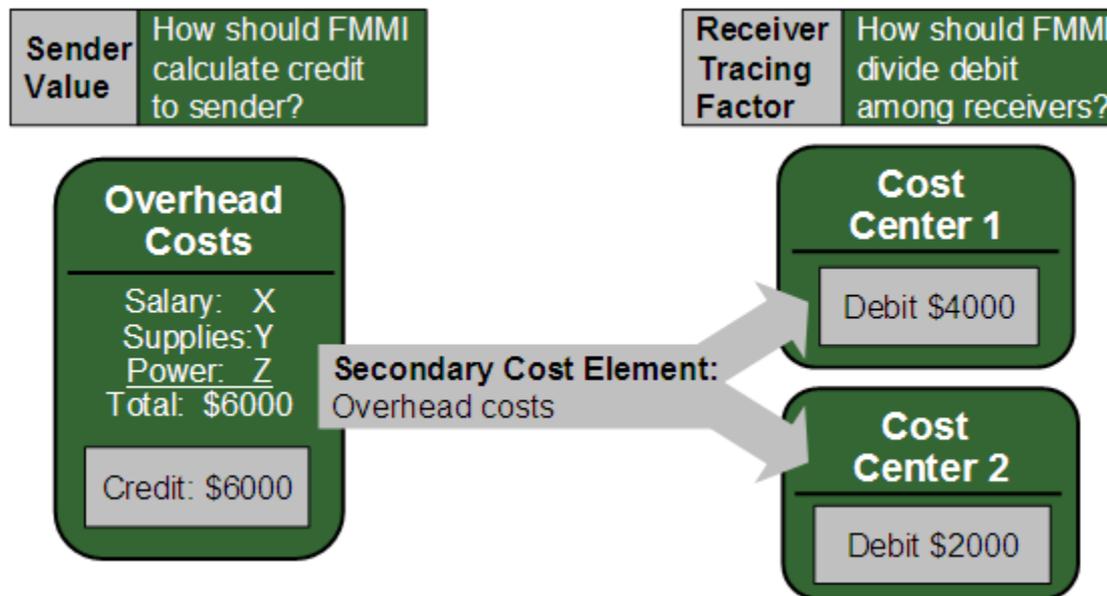
This process flow outlines the key activities related to the create and maintain cost assessment cycle business activity:



# Key Business Concepts

The following business concepts pertain to the create and maintain assessment cycle business activity:

- Assessment is an internal cost allocation method in which actual costs from sender cost centers are allocated to receiver cost objects through secondary cost elements
- The Cost Management Processor defines sender and receiver objects via Assessment Cycles
- The purpose is to “move” costs to the receiver cost object where both fixed/variable costs can be reflected in the production of the finished good

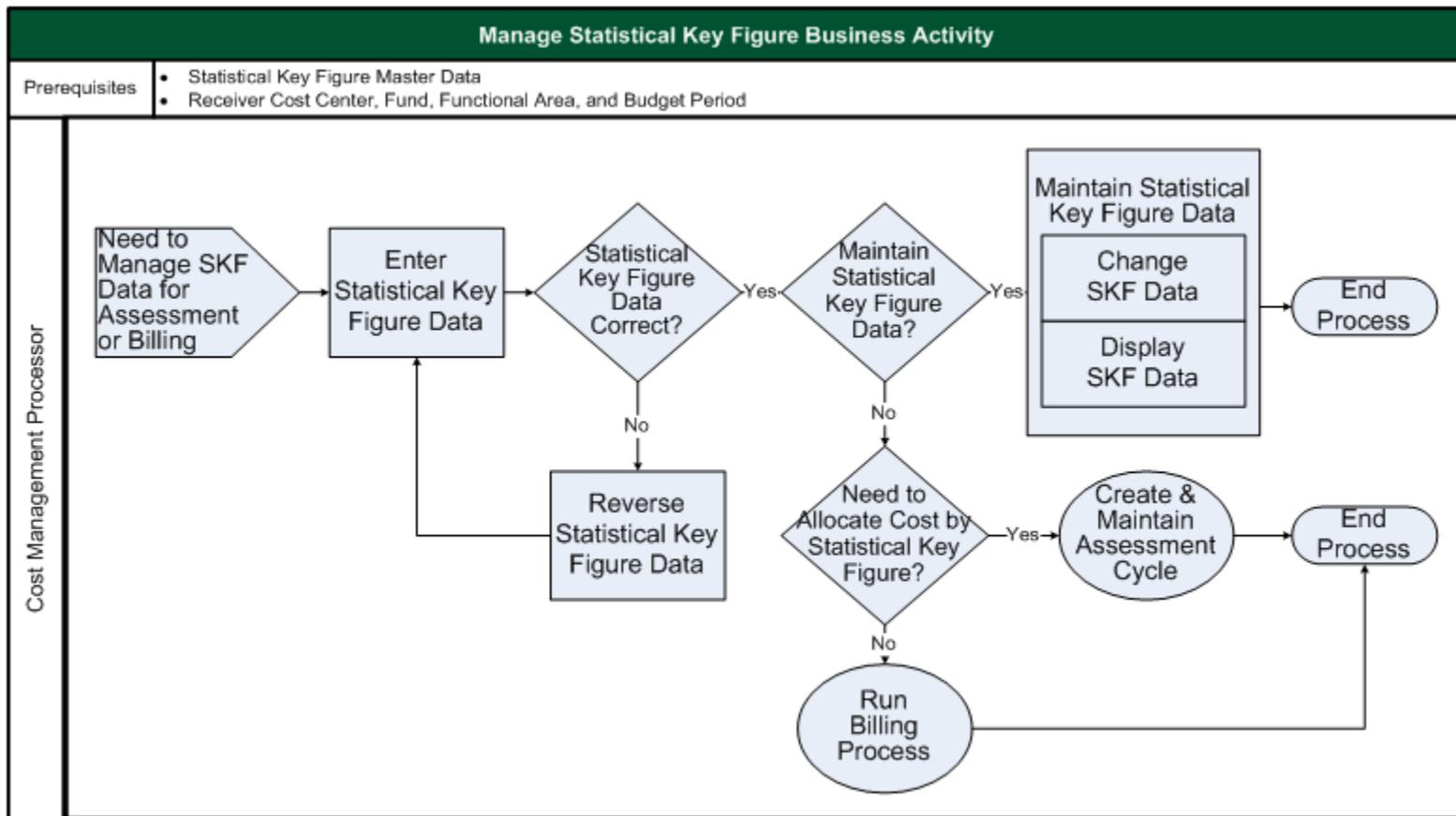




# Business Process Flow



This process flow outlines the key activities related to the manage statistical key figure data business activity:





# Key Business Concepts



The following business concepts pertain to the manage statistical key figure business activity:

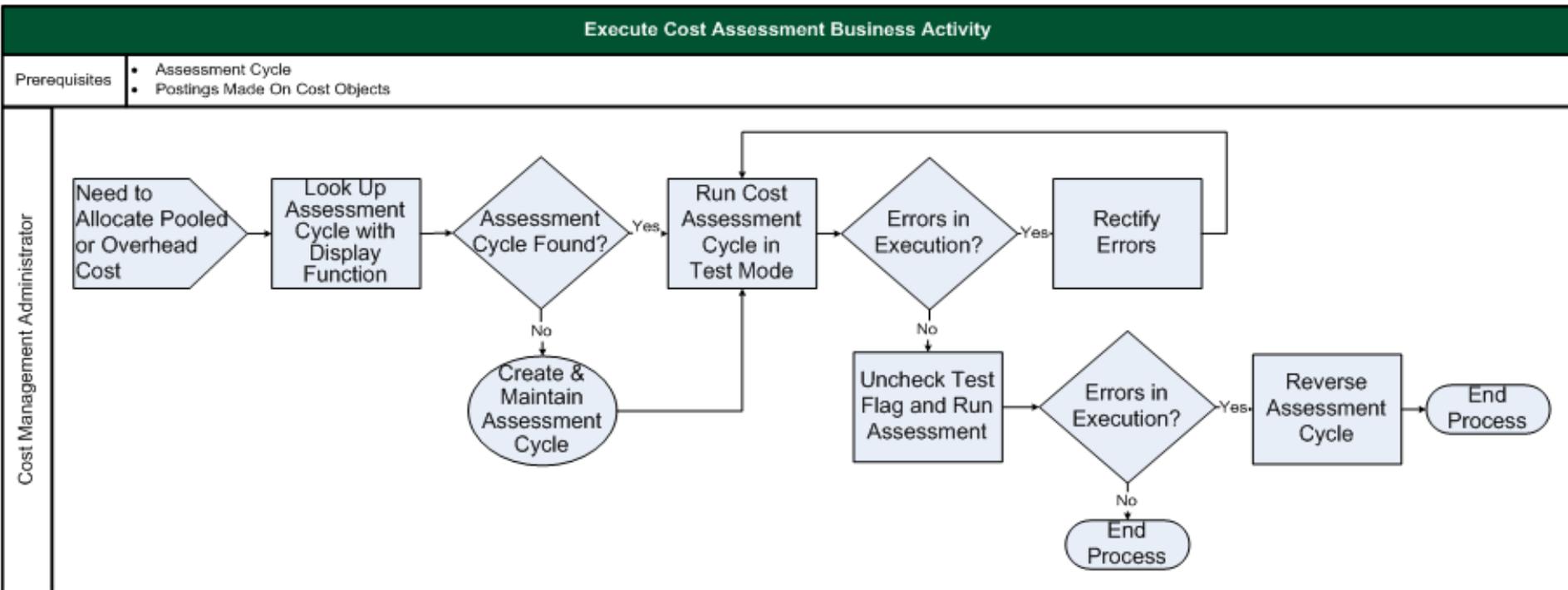
- A statistical key figure is a tool that can be used as the basis for internal allocations, such as cost assessments. Additionally, use SKFs to reflect billable service hours in a user fee sales order
- The Agency Cost Management Master Data Maintainer creates and maintains statistical key figures as master data
- The Cost Management Processor manages statistical key figure records
- The management of statistical key figure records involves populating the statistical key figure master data with actual values
  - For example:
    - 500 employees for an agency
    - 1700 telephones in an agency
    - 4300 computers in an agency
    - 14000 square feet in a building



# Business Process Flow



This process flow outlines the key activities related to the execute assessment cycle business activity:





# Key Business Concepts



The following business concepts pertain to the execute assessment cycle business activity:

- Execute the assessment cycle to allocate planned primary or secondary costs to a receiver cost center
  - Primary costs correspond to General Ledger accounts
  - Secondary only reside in CO module
- Costs are apportioned to the different lines (receiver cost objects)
- In the process, the primary cost element is not retained in the receiver cost object and costs are now reflected in the secondary cost element



# Learning Checkpoint Question and Answer (Q&A)



- The questions on the following pages will test your understanding of key concepts in this module
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# Learning Checkpoint Question and Answer (Q&A)



1. **True/False:** A statistical key figure is a tool that can be used to reflect billable service hours in a user fee sales order (*True*)
  
2. **Multiple Choice:** \_\_\_\_\_ is a periodic process that allocates costs from sender cost objects to receiver cost objects using statistical key figure, fixed amount or percentage.
  - a. **Assessment Cycle**
  - b. Activity Allocation
  - c. Distribution
  - d. A and C(Answer: A. Assessment Cycle)



# Module Summary



In this module, you have learned to:

- Define the cost assessment sub-process, business activities, and tasks
- Explain the key cost assessment terminology
- Explain how the cost assessment sub-process fits in the entire Cost Management process
- Describe the FMMI roles associated with the cost assessment sub-process
- Explain the interactions between the cost assessment sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Differentiate between assessment and activity allocation





# Cost Assessment Sub-Process Module Completion



Congratulations! You have completed Module 4 - Cost Assessment Sub-Process. The next module will provide you an overview of Cost Management reports.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



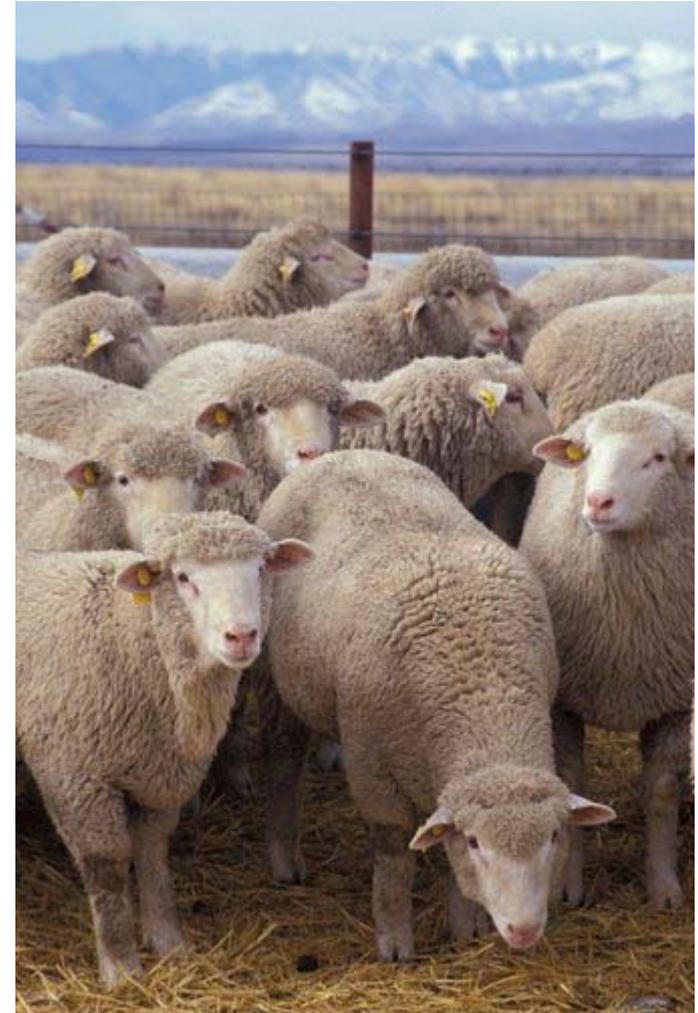
- Introduction Module
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- Module 3 – Project Settlement Sub-Process
- Module 4 – Cost Assessment Sub-Process
- **Module 5 – Execute Cost Management Reports**
- Course Summary
- Course Evaluation



## Welcome to Module 5: Execute Cost Management Reports



- This module will provide you an overview of the Cost Management reporting process
- Proceed to each new page by clicking the **Next** button when you have finished reading the content on a page
- To view a full list of the topics covered in this module, click the Menu button on the top right corner of the course
- When you are finished with the Module, click **Exit** to mark the module complete and return to AgLearn



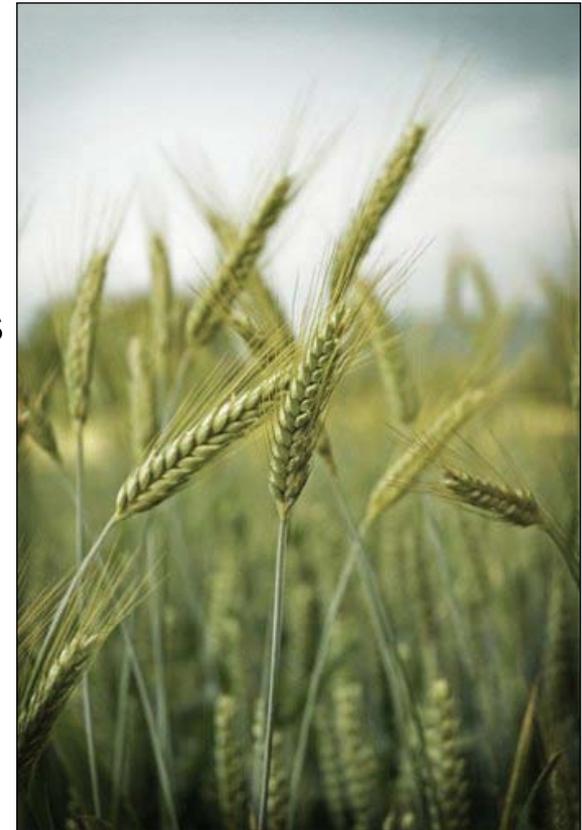


# Objectives



After completing this module, you will be able to:

- Define the Cost Management reports sub-process, business activities and tasks
- Explain the key Cost Management reports terminology
- Explain how the Cost Management reports sub-process fits in the entire Cost Management process
- Describe the FMMI associated with the Cost Management reports sub-process
- Explain the interactions between the Cost Management reports sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain the purpose of the Cost Management reports





# Key Terminology



Review the following terms and definitions before beginning the Execute Cost Management Reports module:

- **Activity Type**: A form of productive output by a cost center
- **Cost Center**: An organizational cost object that consumes collects, allocates, controls, reports, and plans costs
- **Cost Center Standard Hierarchy**: A mandatory tool for reporting operating costs in FMMI for USDA. When creating cost objects, users are automatically prompted to create the hierarchy through parent and child objects
- **Master Data**: Data that describes the information about the people, places, things and organizational units that are involved in running the business
- **Primary Cost Element**: Cost item in CO that originates as a General Ledger account in FI



## Key Terminology Continued

- **Secondary Cost Element**: A cost element used for internal activities within the Cost Management process area, such as allocations
- **Statistical Key Figure**: A measurable value applicable to cost centers or work breakdown structures
- **Project**: A summary of certain business processes within an organization with a defined beginning and ending point
- **Work Breakdown Structure (WBS) Element**: A cost object with a one-to-one relationship with a funded program leveraged to support direct charge and cost allocation for financial, procurement, and reimbursable processes



## Key Terminology Continued

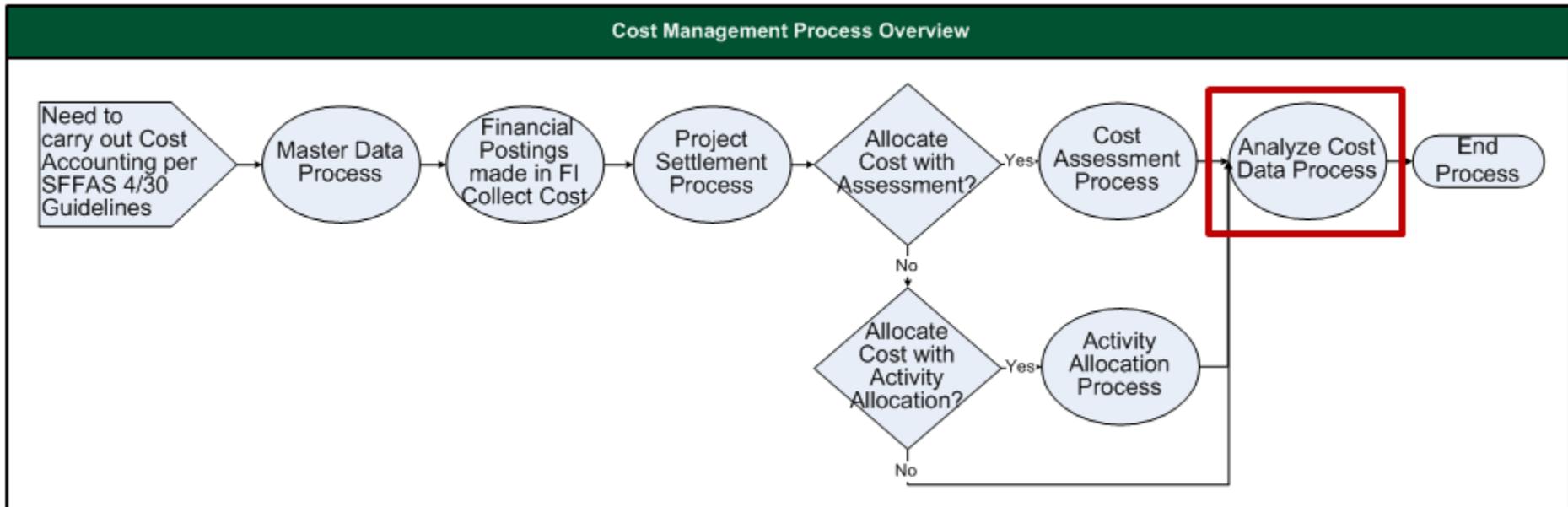
- **Fund**: A Funds Management master data element within FMMI for recognition of obligation (budget) authority. A fund is referenced whenever spending occurs
- **Functional Area**: A Funds Management Master Data element used in mission critical programs without an end date. These programs are core to the operations of USDA agencies and staff offices. A program may be defined as an OMB recognized category B program, an OMB recognized program reporting category, agency specific programs, or a department wide program
- **Funds Center**: A Funds Management Master Data element within FMMI that encompasses organizational entities used to distribute budget and funding. It is linked to Cost Centers. Funds Centers are used to track and manage budget



# Business Process Flow



This process flow outlines the key activities related to the end-to-end Cost Management process. The highlighted area illustrates where Cost Management reports sub-process fits in the entire process





# FMMI User Roles



The FMMI Cost Management reports sub-process includes the following roles:

Role Name	Definition
Cost Management Reporter	<ul style="list-style-type: none"><li data-bbox="672 606 1284 706">■ Execute Cost Management Reports</li><li data-bbox="672 721 1217 821">■ Execute Project System Reports</li></ul>



This section outlines the reports in the Cost Management process area.

- **Cost Element Master Data Report:** Displays cost element master data elements and their features
- **Cost Center Master Data Report:** Displays cost center master data elements and their features
- **Display Actual Cost Documents Report:** Displays the underlying Controlling document and the underlying Controlling entries that are posted when a FI document is created
- **Cost by Cost Center – Actual/Plan/Variance Report:** Compares period-to-date actual costs to a pre-set cost center plan
- **Cost Element Range Report:** Displays financial results across a range of cost objects, such as a range of cost centers or WBS elements



# FMMI Cost Management Reports Continued



This section outlines the reports in the Cost Management process area.

- **Cost Element Range**: Displays financial results across a range of cost objects, such as a range of cost centers or WBS elements
- **Activity Type Range**: Displays financial results across a range of activity types
- **Statistical Key Figure Range**: Displays financial results across a range of statistical key figures
- **Cost Center: Periodic Breakdown Actual/ Plan**: Displays monthly cost and related plan data for a cost center(s) across specified fiscal periods
- **Structure Overview**: Displays the structure of a project according to different criteria



# FMMI Cost Management Reports Continued



This section outlines the reports in the Cost Management process area.

- **Project Structure Overview:** Displays the structure of a project and subordinate WBS elements according to different criteria
- **WBS Master Data :** Displays project and subordinate WBS elements and their features
- **Line Items – Actual Costs/ Revenue:** Displays the detailed financial postings for a given project or its related WBS elements or review detailed project activities at the financial document level
- **Cost Hierarchical Plan-based – Plan/Actual/Variance:** Compares period-to-date actual project costs to a pre-set cost plan
- **Cost Element Plan-based- Actual/Commitment/Total/Plan:** Displays cost information for a project, a selected group of projects, or projects spending summary at General Ledger account level



# FMMI Cost Management Reports Continued



This section outlines the reports in the Cost Management process area.

- **Actual Project Cost Per Month, Current Fiscal Year:** Perform this procedure when an agency needs to report on costs posted for a project in the current fiscal year, analyze projects trend spending per month. From this report, users can drill down to project/WBS master data and detailed financial document.



# Learning Checkpoint Question and Answer (Q&A)



- The questions on the following pages will test your understanding of key concepts in this module
- While there is no minimum passing score, ensure you have a strong understanding of each concept before continuing
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# Learning Checkpoint Question and Answer (Q&A)



1. **True/False:** The Project Structure Overview Report displays project and subordinate WBS elements and their features (*True*)
  
2. **Multiple Choice:** \_\_\_\_\_ Displays monthly cost and related plan data for a cost center(s) across specified fiscal periods
  - a. ***Cost Center: Periodic Breakdown Actual/ Plan***
  - b. Project Structure Overview
  - c. Cost by Cost Center – Actual/Plan/Variance Report
  - d. Cost Element Plan-based – Actual/ Commitment /Total/ Plan(Answer: A. Cost Center: Periodic Breakdown Actual/Plan)



# Module Summary



In this module, you have learned to:

- Define the Cost Management reports sub-process, business activities and tasks
- Explain the key Cost Management reports terminology
- Explain how the Cost Management reports sub-process fits in the entire Cost Management process
- Describe the FMMI associated with the Cost Management reports sub-process
- Explain the interactions between the Cost Management reports sub-process and other process areas, sub-processes, business activities and tasks within FMMI
- Explain the purpose of the Cost Management reports





# Execute Cost Management Reports Module Completion



Congratulations! You have completed Module 5 - Execute Cost Management Reports. The next module provides a summary of the course.

Select the **Exit** button to leave this module and return to the course menu.





# Course Outline



- Introduction Module
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- Module 3 – Cost Allocation Preparation Sub-Process
- Module 4 – Assessment Cycle Sub-Process
- Module 5 – Execute Cost Management Reports
- **Course Summary**
- Course Evaluation



# Course Summary



In this course, you have learned to:

- Explain the Cost Management end-to-end process, sub-processes, business activities, and tasks
- Explain the key Cost Management terminology
- Explain the key Cost Management process flows and business concepts
- Describe the FMMI roles required to perform the Cost Management end-to-end process
- Explain the interactions between the Cost Management process area and other process areas, sub-processes, business activities and tasks within FMMI
- Provide examples of the FMMI standard reports



# Course Outline



- Introduction Module
- Module 1 – Cost Management Process Overview
- Module 2 – Cost Management Master Data Sub-Process
- Module 3 – Cost Allocation Preparation Sub-Process
- Module 4 – Assessment Cycle Sub-Process
- Module 5 – Execute Cost Management Reports
- Course Summary
- **Course Evaluation**



# Course Evaluation



- In our efforts to continuously improve FMMI Training, please complete the course evaluation
- The FMMI team uses the results of evaluations to determine the overall effectiveness of the training program and to identify improvements for future sessions
  - Your answers will remain confidential but you may also provide your name if desired
- The evaluation can be accessed at the following link:

[Course Survey](#)

