



LAMAR SOFTWARE, INC.
SPECIALISTS IN MANUFACTURING AND DISTRIBUTION

Internal / External Cost Differentiation

The Info.Net standard cost system includes a full set of both internal and external costs including:

- material
- material burden
- labor
- machine
- labor overhead
- machine overhead
- setup labor
- setup overhead
- miscellaneous costs

All of the above categories are tracked for internal costs as well as external, subcontracted, costs. Both of these sets of costs, and variances when used in a production environment, are held separately throughout the cost accounting system.