






Operation/Task:	Job Costing			Equipment:	N/A
Owner:	Accounts Receivable Manager	Date Prepared:	6/12/15	Department Responsibilities:	
		Revision History:	See last page		

ALERTS (see below): Critical Step  Quality Check  Tip  Team Safety 

**Purpose:** This SOP/work instruction documents procedures for job costing.

Step #	Alerts	Step Description - "What to Do"	"How to Do it"	"Why to Do it"
1		The process of Job Costing is to see whether the costs assigned to a job have all been captured and are correct. This is done by comparing the Work Ticket to the Billing Worksheet. Questionable items of the job costing process should be brought to the manager or lead of the department.		
2		If there is an item being charged Normal cost that should be Rework, it needs to be initialed and dated by the manager of the department. Jobs having Rework charges are reviewed by the Credit and Costing Manager.		
3		Job tickets are brought up daily in a bucket upon completion to Accounting /Job Costing Team. The job tickets are put into the "jobs to be closed" basket and are added to the bucket of jobs. Any lettershop/ mail job tickets are added to the back of the bucket.	Enter all jobs on the Daily Jobs spreadsheet under the date received. Keep Lettershop/mail tickets listed separately within the date received.	Keep track of when a job was received or if a job had to be reopened after a prebill was completed.

4		<p><b>JOB COST PROCESS</b>  Look for <b>Processes</b> being done, not at costs.  Look for changes handwritten to the Work Ticket that would affect a rerun of this job. The change also needs to be entered electronically.</p>	<p><b>MATERIAL</b>  This is the listing of material products for the job. There should be at least one of what the Work Ticket calls for when a new job.</p> <p><b>PURCHASES</b>  Includes purchases from outside vendors or outside services.  Check for Final Delivery</p> <p><b>FREIGHT FROM SHIPPING</b>  Check the column listing Ship Via. If the shipment is made by outside courier there should be a cost assigned to the job. If the job is shipped by ENPOINTE the cost would be under Materials/ENPOINTE Delivery.</p> <p><b>TOTALS COST CENTER</b>  This is the listing of the costs of the job.  Compare the Est Cost to the Act Cost.  If a Job is set up with Product Type PE (Rework) this means the job is a total Rework Job. Charge all processes, materials and PO's to Rework.</p>	
---	--	---	--	--

**Notes:**

**Definitions:**

Revision History	Description of Changes	Requested by	Date
Rev 1	Revised SOP to new format	Jan Hemmelgarn	6/12/15
Rev 2	Added Revision History table	Jan Hemmelgarn	8/1/16
Rev 3	Updated gray header bar, changed owner to Accounts Receivable Manager, changed GLS references to ENPOINTE	Cristi Oakvik	3/9/21

Rev 4	Changed Operation/Task title	Cristi Oakvik	4/29/21
-------	------------------------------	---------------	---------

CI035

Rev. Date 4/20