

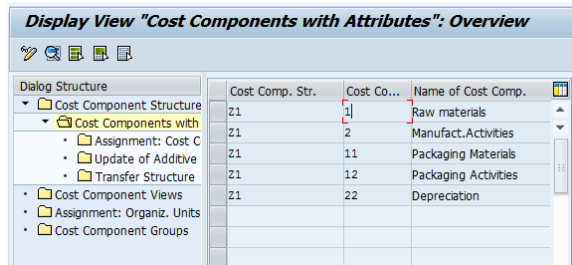
Cost Component Structures - PF1

- Cost Component structure are used to classify within the cost collector which cost elements are fixed, variable or Depreciation. But not only this. The level of granularity depends on the GBU election (election of Cost Component), but it has to be coherent with activity types. It links them to material ledger classification.
- It is customized at Company level.
- The level of detail provided and its complexity is determined by the different types of activity types used in production CC.
- The right design of the Splitting structure / Activity Types is a preliminary step to have the Cost Component structure as detailed or simple as we want.

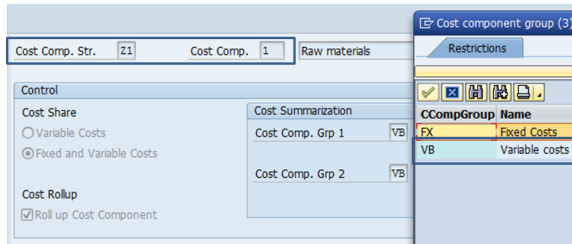
There are currently 12 different Cost Component Structures. The most popular one is Z1 that is a very basic one; its main purpose is to be able to split cost in VC-Fc-Depr as requested by BFC

- It can be displayed with [OKTZ - Display cost component structure](#)

Each Cost component Structure can have different Cost Components elements:



Cost component Element is categorized as Fix or Variable / this is the base for interface to BFC



Each Cost Component element is compounded by the amount posted in the Cost collector in a given set of Cost elements

Dialog Structure	Co...	Chart...	From cost el.	Origin group	To cost elem.	Cost Co...	Name of Cost Comp.
Cost Component Structure	Z1	CA	970000000		970007999	1	Raw materials
Cost Components with Attributes	Z1	COCA	600000000		601999999	1	Raw materials
Assignment: Cost Component - Cost Ele	Z1	COCA	602200000		609099999	1	Raw materials
Update of Additive Costs	Z1	COCA	6091000200		609100200	1	Raw materials
Transfer Structure	Z1	COCA	609200000		609999999	1	Raw materials
Cost Component Views	Z1	COCA	9325399951		932539999	1	Raw materials
Assignment: Organiz. Units - Cost Component S	Z1	COCA	9327310002		9327310002	1	Raw materials
Cost Component Groups	Z1	COCA	9327310002		9327310002	1	Raw materials

There are other cost components structure

ZF used by Special Chem (Not always)

Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZF	1	Prod. VARIABLE
ZF	40	Pack. VARIABLE
ZF	50	Prod. OTHERS
ZF	60	Pack. OTHERS
ZF	90	Utilities VAR
ZF	110	Prod: PERSONNEL
ZF	120	Prod: MAINTENANCE
ZF	130	Prod: DEPRECIATION
ZF	190	Utilities: FIX
ZF	200	Pack: PERSONNEL

ZC used by Soda Ash US

Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZC	10	Materials Variable
ZC	20	Production:Personnel
ZC	30	Production:Oth Fixed
ZC	40	Production: Deprec
ZC	50	Maintenance
ZC	70	Packaging Variable
ZC	80	Packaging Fixed
ZC	90	Utilities Variable
ZC	100	Other Variable Costs

ZY used by Specialty Polymer (not always)

Cost Comp. Str.	Cost Co...	Name of Cost Comp.
ZY	1	Raw Materials
ZY	2	Catalysts/Chemicals
ZY	3	Utilities
ZY	8	Packaging
ZY	9	Other variable costs
ZY	10	Other fixed costs
ZY	12	Depreciation
ZY	13	Tolling Fees
ZY	15	Acetic Acid Returns
ZY	16	Thermal Oxidizers
ZY	17	Solid Waste



The cost components structure must be consistent with the splitting structure

- The Cost Components Structure can be very detailed,

but if it is not consistent with the activity type and the Splitting structure, the result won't be as detailed as expected.

- In this example, Fixed Costs in the production CC are only used in one activity type: ZZPROD. So we can not get more detail.

Material Price Analysis

Material: 14422 HF 300 @BVT
Plant: ZFF SRU/DE JACO WAREHO

Valuation Type: Sales Order Stock/Project Stock

Period: 11/2011 | Period Status: Opening Entry Completed

Cur./Valuation: Company code/currency | Level: Lower Level | Fixed + Variable

View: Cost Components

Category	Value	Prod. VARIABLE	Prod. OTHER	Prod. PERSONNEL	Prod. MAINTEN.	Prod. DEPRECI.	Utilities FIX	Utilities VAR	Pack. PERSONNEL	Pack. OTHER	Pack. VARIABLE	Cost
• Opening Inventory	776.052,40	509.892,04	0,00	198.159,27	0,00	31.120,11	0,00	0,00	37.761,13	0,00	0,00	0,00 EUR
• Receipts	2.088.396,57	2.188.929,02	0,00	218.369,65	0,00	248.296,28	0,00	122.898,44	0,00	0,00	0,00	0,00 EUR
• Cumulative Inventory	2.765.248,97	2.798.821,06	0,00	716.519,01	0,00	379.416,39	0,00	160.599,57	0,00	0,00	0,00	0,00 EUR
• Consumption	2.408.733,89	1.725.876,11	0,00	458.369,21	0,00	124.776,48	0,00	182.731,21	0,00	0,00	0,00	0,00 EUR
• Ending Inventory	1.356.594,98	972.944,95	0,00	258.150,00	0,00	94.641,00	0,00	37.857,86	0,00	0,00	0,00	0,00 EUR

ZF			Prod. VARIABLE
ZF	1	40	Pack. VARIABLE
ZF		50	Prod. OTHERS
ZF		60	Pack. OTHERS
ZF		90	Utilities VAR
ZF	3	110	Prod: PERSONNEL
ZF		120	Prod: MAINTENANCE
ZF		130	Prod: DEPRECIATION
ZF	5	190	Utilities: FIX
ZF		200	Pack: PERSONNEL