

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:

Display View "Cost Components with Attributes": Overview

Dialog Structure	Cost Comp. Str.	Cost Co...	Name of Cost Comp.
Cost Component Structure	Z1	1	Raw materials
Cost Components with	Z1	2	Manufact.Activities
Assignment: Cost C	Z1	11	Packaging Materials
Update of Additive	Z1	12	Packaging Activities
Transfer Structure	Z1	22	Depreciation

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

Cost component group (3)

Cost Comp. Str.	Cost Comp.	Name of Cost Comp.
Z1	1	Raw materials

Restrictions

CCompGroup Name	Cost Type
FX	Fixed Costs
VB	Variable costs

Control

Cost Share

☐ Variable Costs

☒ Fixed and Variable Costs

Cost Rollup

☒ Roll up Cost Component

Cost Summarization

Cost Comp. Grp	Cost Type
Cost Comp. Grp 1	VB
Cost Comp. Grp 2	VB

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.
Z1	CA	9700000000		970007999	1	Raw materials
Z1	COCA	6000000000		6019999999	1	Raw materials
Z1	COCA	6022000000		6090999999	1	Raw materials
Z1	COCA	6091000200		6091002000	1	Raw materials
Z1	COCA	6092000000		6099999999	1	Raw materials
Z1	COCA	9325399951		9325399999	1	Raw materials
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	40	Prod. VARIABLE
ZF	50	Pack. VARIABLE
ZF	60	Prod. OTHERs
ZF	70	Pack. OTHERs
ZF	80	Utilities VAR
ZF	90	Prod: PERSONNEL
ZF	100	Prod: MAINTENANCE
ZF	110	Prod: DEPRECIATION
ZF	120	Utilities: FIX
ZF	130	Utilities: VAR
ZF	140	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	60	Packaging Variable
ZC	70	Packaging Fixed
ZC	80	Utilities Variable
ZC	90	Utilities Fixed
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	4	Packaging
ZY	5	Other variable costs
ZY	6	Other fixed costs
ZY	7	Depreciation
ZY	8	Tolling Fees
ZY	9	Acetic Acid Returns
ZY	10	Thermal Oxidizers
ZY	11	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

Costing Cockpit Set Costing Run

Material: 14422 HP 300 @BNT

Plant: ZSF SRU-DE /B40 vspapen

Valuation Type:

Sales Order Stock/Project Stock:

Period/Year: 1/1 2015 Period Status: Closing Entry Completed:

Cur./Valuation: Company code/currency: Level: Fixed: Variable:

Value: Actual Value: Level: Fixed: Variable:

View: Cost Components:

Prices and Inventory Values

Category	Value	Prod. VARIABLE	Pack. VARIABLE	Prod. OTHERS	Pack. OTHERS	UTILITIES VAR	Prod. PERSONNEL	Prod. MAINTENANCE	Prod. DEPRECIATION	UTILITIES FIX	Total PRICES	Cur.
• Beginning Inventory	716.952,40	589.892,94	0,00	198.159,27	0,00	31.120,18	0,00	0,00	37.761,13	0,00	0,00	EUR
• Changes	2.986.396,57	1.184.929,82	0,00	518.360,45	0,00	148.296,28	0,00	0,00	122.809,44	0,00	0,00	EUR
• Cumulative Inventory	3.703.348,97	2.798.822,96	0,00	716.519,72	0,00	179.416,46	0,00	0,00	160.570,57	0,00	0,00	EUR
• Conversion	2.458.753,89	1.723.876,19	0,00	458.360,23	0,00	114.775,48	0,00	0,00	102.731,72	0,00	0,00	EUR
• Ending Inventory	1.354.594,98	975.946,81	0,00	258.159,49	0,00	64.641,48	0,00	0,00	57.837,86	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