

# I maintain a cost center hierarchy

Domain: Finance Data & Reporting

Responsibility area: Maintain Costing Master Data

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### Scope



WW

### ERP



PF2



WP2

### Frequency



On  
Demand

### References

[KSH2 - Change Cost Center Group](#)

### Forms

### Attachments

[Rules - Cost center Standard hierarchy](#)

[Rules - Cost Center ZCBS hierarchy](#)

I maintain a cost center hierarchy >>  
[I update/block a cost center](#)

## 1. Objective and Scope

### 1.1. Objective of this Operation

There are 2 main cost centers hierarchies to be maintained in SAP:

- The [Standard hierarchy](#)
- The [ZCBS hierarchy](#)

The aim of this procedure is to explain how to create/update a group in a cost centers hierarchy

### 1.2. Scope

All entities in WP2 & PF2

## 2. Definitions

See [Finance - Glossary](#)

## 3. Tasks description

### 3.1. I receive the request to create/update a cost center hierarchy

I am informed that a cost center hierarchy must be amended. It can happen when:

- There is a new cost center and its standard group doesn't exist: *for instance in WP2, in each legal entity, SG&A cost centers are included in a group that is dedicated to the GBU and may be used in assessment cycles. When there is a new GBU in a legal entity, a group needs to be created for the GBU,*
- A new type of cost centers is created in a legal entity: *for instance when it is the first a cost center is created for restructuring costs in a legal entity,*
- When there is a new organization: *for instance a new GBU is created, a new department is created,*
- In the frame of a project: *for instance SAP roll-out, carve-out...*
- ...

The request can be done through the [PRS workflow](#), Service one or in the frame of a project.

### 3.2. I confirm that the request is made by an authorized requester

- **For the standard hierarchy:** As long as the request is standard and follows the rules describe in the following section, the new group can be created without prior validation.
- **For the ZCBS hierarchy:** the request should be done or approved by the dedicated controller: CBS controller (for all groups created in SCBS-CORPO, SCBS-FUNCT, SCBS-ICO, SCBS-PROJ), GBU controller (for all groups created in RDD, EMSV, EADM), SU MAC for all other groups

### 3.3. I analyze and validate the information provided in the request

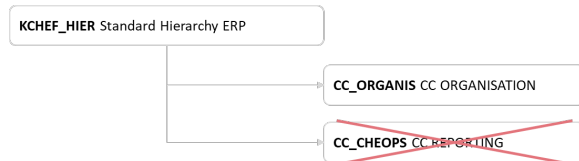
When a group is created in the standard hierarchy, it must be consistent with the standard rules in WP2 or PF2:

The code of the standard hierarchy in PF2 is KCHEF\_HIER and it is structured in 2 main sub-groups:

- CC\_ORGANIS
- CC\_CHEOPS

! The group CC\_CHEOPS was used for **reporting cost centers**. These cost centers are not used anymore.

In other words the group CC\_CHEOPS should not be used anymore and all active cost centers should now be included in the group CC\_ORGANIS.



The group CC\_ORGANIS is only harmonized until the plant level, afterwards it is free for every site.

#### CC\_ORGANIS

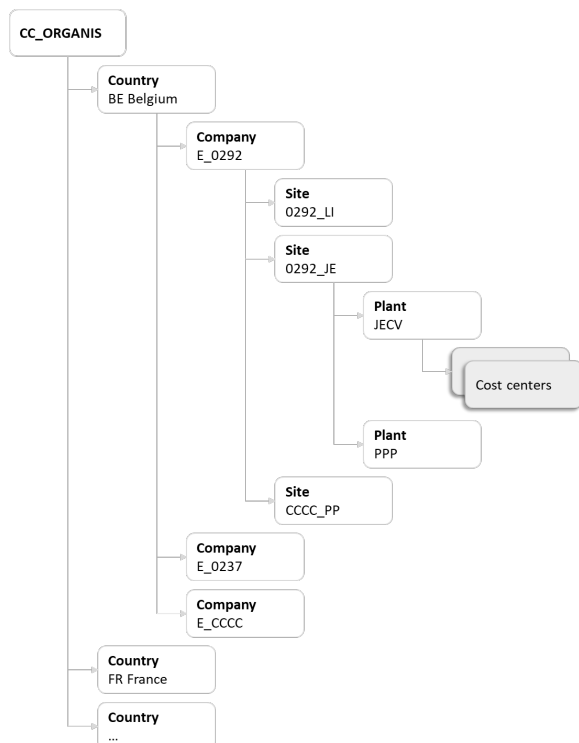
- XX - Country
  - E\_CCCC - Company
    - CCCC\_PP - Site
      - PPP - Plant
        - Cost center 1
        - Cost center 2

XX = Country code

CCCC = Company code

PPP = plant code

PP = First 2 digits of the plant code



In WP2, there is one standard hierarchy per [Controlling Area](#)

The structure must follow the standard rule:

Zxxx = [Controlling Area](#)

PPPP = [Plant](#) code

CCCC = Company code

GB = [GBU](#) code

- CB - Corporate Business Services
- CM - Composite Materials
- CS - Novacare
- OG - Oil & Gas
- PA - Aroma Performance
- SP - Specialty Polymers
- TS - Technology Solutions



The group PPPP-FUNCT is only used by the GBU Novacare

| Zxxx       | Controlling Area Name               |
|------------|-------------------------------------|
| CCCC       | Company name                        |
| PPPP       | Plant name - Plant                  |
| PPPP-MGT   | Plant name - Management             |
| PPPP-CP    | Plant name - Variable Costs         |
| PPPP-CPO   | Plant name - Other Variable Costs   |
| PPPP-CNP   | Plant name - Production Fixed Costs |
| PPPP-1     | Plant name - Direct Production      |
| PPPP-2     | Plant name - Indirect Production    |
| PPPP-FUNCT | Plant name - Function               |
| PPPP-CNPO  | Plant name - CNP others             |
| CCCC       | Company name                        |
| CCCC-MGT   | Company name - Management           |
| CCCC-VSE   | Company name - VSE                  |
| CCCC-VS-GB | GB VSE - GBU name                   |
| ...        |                                     |
| CCCC-SALE  | Company name - Sales Others         |
| CCCC-SA-GB | GB Sales Others - GBU name          |
| ...        |                                     |
| CCCC-CNP   | Company name - CNP Others           |
| CCCC-CN-GB | GB CNPO Others - GBU name           |
| ...        |                                     |
| CCCC-FAC   | STOT - R330 SG&A                    |
| CCCC-FUNCT | R33400 - Shared services            |
| CCCC-CO    | Function - Communication            |
| CCCC-FA    | Function - Facilities               |
| CCCC-FI    | Function - Finance                  |
| CCCC-FXX   | Function - Not allocated            |
| CCCC-GM    | Function - General Management       |
| CCCC-HR    | Function - Human Ressources         |
| CCCC-ICO   | Function - Interco                  |
| CCCC-IND   | Function - Industrial               |
| CCCC-JUR   | Function - Legal                    |
| CCCC-PIV   | Function - Pivot                    |
| CCCC-PUR   | Function - Purchasing               |
| CCCC-SBS   | Function - Solvay Business Services |
| CCCC-FACA  | R33310 - Administrative costs       |
| CCCC-FA-XC | ALL Management fees - All GBUs      |
| CCCC-FA-GB | GB Administrative costs - GBU name  |
| ...        |                                     |
| CCCC-FACC  | R33320 - Commercial costs           |
| CCCC-FC-GB | GB Commercial costs - GBU name      |
| ...        |                                     |
| CCCC-RD    | STOT - R360 R&D                     |
| CCCC-RD-GB | GB R&D - GBU name                   |
| ...        |                                     |
| CCCC-RSTR  | Company name- Restructuring         |
| CCCC-RS-GB | GB Restructuring - GBU name         |
| ...        |                                     |
| CCCC-ACAR  | STOT - R480 APCO                    |
| CCCC-AC-GB | GB Other costs ante ROP - GBU name  |
| ...        |                                     |
| CCCC-PSRO  | Company name - Post ROP             |
| CCCC-NA    | Company name - Non actives          |
| CCCC-UNL   | Company name - Non allocated        |

When a group is created in the ZCBS hierarchy, it must be consistent with the standard rules:

ZCBS is the code of the alternative cost centers hierarchy that is mainly used for reporting purposes (ex: [Co\\$ta - Reports](#) , [Fixed costs](#) ).

You can display the ZCBS hierarchy:

- in SAP using the transaction [KSH3 - Display cost center hierarchy](#)

You can also use the report [FC - Cost centers master data](#) to display all cost centers with their assignment in the hierarchy ZCBS.



All active must be assigned to the lowest level in the hierarchy so that the full ZCBS levels are properly shown for the related cost center.

A cost center is included in ZCBS according to the following principles:

- 1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1
- 2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L
- 3. There is a direct link between the lowest level of the ZCBS hierarchy and a BSA

## 1. There is a direct link between the first level of the ZCBS hierarchy and the Activity 1

### CBS cost centers

- All cost centers included in the groups **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are assigned to the **Activity 1** CBSS in WP2 (=IECRA00569) and PF2 (=DIV 50 or =BA 8500).
- Cost centers included in the group **SCBS-ICO** INTERCOMPANIES are assigned to the **Activity 1** CBSS in WP2 (=IECRA01148) and PF2.

|                           |                                         |
|---------------------------|-----------------------------------------|
| ZCBS 2006 - CBS STRUCTURE |                                         |
| SCBS-CORPO                | Corporate Function (Soc)                |
| SCBS-COI                  | Climate Impulse (Soc)                   |
| SCBS-COI1                 | Diversity, Equity & Inclusion (Soc)     |
| SCBS-CFI                  | Finance (Soc)                           |
| SCBS-CR                   | Human Resources Corporate (Soc)         |
| SCBS-CRM                  | General Management (Soc)                |
| SCBS-CSE                  | Sustainability & Energy (Soc)           |
| SCBS-CSC                  | Supply Chain Corporate (Soc)            |
| SCBS-CIA                  | Internal Audit (Soc)                    |
| SCBS-CIND                 | Industrial Corporate (Soc)              |
| SCBS-CIS                  | General Counsel Corporate (Soc)         |
| SCBS-CPROC                | Procurement corpo (Soc)                 |
| SCBS-CST                  | Strategy (Soc)                          |
| SCBS-CDS                  | Communication (Soc)                     |
| SCBS-CGA                  | Government Affairs (Soc)                |
| SCBS-CGIC                 | GC Corporate (Soc)                      |
| SCBS-FUNCT                | Function Services (Soc)                 |
| SCBS-FINAI                | Synagap AI (Soc)                        |
| SCBS-FITP                 | Information Technology Projects - Build |
| SCBS-FIM                  | GBS - Management                        |
| SCBS-FIT1                 | GBS - SL FIN                            |
| SCBS-FICM                 | GBS - SL CM                             |
| SCBS-FIPRO                | GBS - SL PROC                           |
| SCBS-FIMR                 | GBS - SL HR                             |
| SCBS-FIR                  | Human Resources Shared (Soc)            |
| SCBS-FICD                 | Communication (Soc)                     |
| SCBS-FITIT                | Information Technology                  |
| SCBS-FIC                  | IT Shared (Soc)                         |
| SCBS-FIFAC                | Facilities & group security (Soc)       |
| SCBS-FIT                  | Finance (Soc)                           |
| SCBS-FIC                  | Supply Chain Shared (Soc)               |
| SCBS-FIND                 | Industrial Shared (Soc)                 |
| SCBS-FIC                  | General Counsel (Soc)                   |
| SCBS-FIR                  | Strategic Channel Partner (Soc)         |
| SCBS-FPROC                | Procurement shared (Soc)                |
| SCBS-FITIA                | TIA & Rebilling (Soc)                   |
| SCBS-FIRB                 | Rebuild ERP (Soc)                       |
| SCBS-FIC                  | Information Technology Projects - Build |
| SCBS-ICO                  | INTERCOMPANIES (Soc)                    |
| SCBS-ICM                  | INTERCOMPANIES                          |

Activity 1

CBSS  
Division 50

### Non allocated cost centers

- All cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS are assigned to the **Activity 1** CBNR in WP2 (=IECRA00450) and PF2 (=DIV 59 or =BA 8590).

|                           |                                  |
|---------------------------|----------------------------------|
| ZCBS 2006 - CBS STRUCTURE |                                  |
| SCBS-CORPO                | Corporate Function (Soc)         |
| SCBS-FUNCT                | Function Services (Soc)          |
| SCBS-ICO                  | INTERCOMPANIES (Soc)             |
| SCBS-PROJ                 | Services project (Soc)           |
| SCBS-OTH                  | CBS NON FUNCTION COSTS (Soc)     |
| SCBS-OTRSP                | CBS NON FUNCTION - Separation P  |
| SCBS-OTRPO                | Day 3 Program                    |
| SCBS-OTRDR                | GBS Double run - Management      |
| SCBS-OTDIR                | GBS Double run - SL FIN          |
| SCBS-OTDR                 | GBS double run - SL CM           |
| SCBS-OTPRD                | GBS double run - SL PROC         |
| SCBS-OTRDR                | GBS double run - SL HR           |
| SCBS-OTRDI                | Double Run IT                    |
| SCBS-OTRER                | Rebuild ERP                      |
| SCBS-OTRFC                | Facilities Double run - GBS      |
| SCBS-OTRNE                | NEW ERP PROJECT                  |
| SCBS-OTRS                 | CBS NON FUNCTION COSTS - Scope 1 |
| SCBS-OTRX                 | CBS NON FUNCTION COSTS           |

Activity 1

CBNR  
Division 59

### GBU cost centers

- All cost centers included in the group **ENTRP** ENTERPRISE are assigned to a GBU.



There can not be cost centers allocated to CBS included in the group ENTRP.

|                           |                                   |
|---------------------------|-----------------------------------|
| ZCBS 2006 - CBS STRUCTURE |                                   |
| SCBS-CORPO                | Corporate Function (Soc)          |
| SCBS-FUNCT                | Function Services (Soc)           |
| SCBS-ICO                  | INTERCOMPANIES (Soc)              |
| SCBS-PROJ                 | Services project (Soc)            |
| SCBS-OTH                  | CBS NON FUNCTION COSTS (Soc)      |
| ENTRP                     | ENTERPRISE FIXED COSTS FOLLOW UP  |
| ENTM                      | ADMINISTRATION                    |
| ENTV                      | MARKETING & SALES                 |
| ENTP                      | PRODUCTION                        |
| ENTSC                     | MISCELLANEOUS PRODUCTION          |
| ENTCO                     | GBU INTERCOMPANY                  |
| ENTRV                     | OTHER REVENUES                    |
| ENTSR                     | RESTRUCTURING                     |
| ENTCAR                    | OTHER OPERATIONAL COSTS           |
| ENTRGL                    | NON RECURRING GAINS & LOSSES      |
| ENTRSD                    | POST OPERATING RESULT             |
| ENTP                      | VARIABLE COSTS                    |
| ENTPSE                    | VARIABLE SELLING EXPENSES         |
| ENTLIO                    | Storage and Loading               |
| ENTLOC                    | Logistic Cost NP (off-production) |
| ENTDIN                    | WRITE-DOWNS ON INVENTORIES        |
| ENTOTR                    | IMPAIRMENT ON TRADE RECEIVABLES   |
| ENTRDO                    | R&I ROYALTIES                     |
| ENTD                      | R&D                               |
| ENTPL                     | R&D - Platforms                   |

Activity 1

GBU

Other groups

- The group **RHXXX TECHNICAL COST CENTERS** is used for technical cost centers (not reported in fixed costs report)
- The group **DISC DISCONTINUED** is used for cost centers that are blocked
- The group **ZNS-FUNCT NON SOLVAY - FUNCTION SERVICES** can be used for entities sold when they want to keep working with a fixed costs report with their own groups



Group ZNS-FUNCT

Currently, the group ZNS-FUNCT does not exist in WP2 or PF2 because it doesn't need to be maintained.

| ZCBS 2006 - CBS STRUCTURE |                                  |
|---------------------------|----------------------------------|
| SCBS-CORPO                | Corporate Function (Soo)         |
| SCBS-FUNCT                | Function Services (Soo)          |
| SCBS-ICO                  | INTERCOMPANIES (Soo)             |
| SCBS-FROJ                 | Services project (Soo)           |
| SCBS-OTH                  | CBS NON FUNCTION COSTS (Soo)     |
| ENTRP                     | ENTERPRISE FIXED COSTS FOLLOW UP |
| RHXXX                     | RHODIA TECHNICAL COST CENTERS    |
| DISC                      | DISCONTINUED                     |
| ZNS-FUNCT                 | NON SOLVAY - FUNCTION SERVICES   |

Activity 1

Not allocated

2. There is a direct link between the first (or second) level of the ZCBS hierarchy and the P&L

CBS cost centers

- All cost centers included in the group **SCBS-CORPO** Corporate Function & **SCBS-FUNCT** FUNCTION SERVICES are allocated to **R33400 Shared service function expenses (origin)**
- All cost centers included in the group **SCBS-ICO** INTERCOMPANIES are allocated to **R33200 Shared services function costs invoiced**

| ZCBS 2006 - CBS STRUCTURE |                                         |
|---------------------------|-----------------------------------------|
| SCBS-CORPO                | Corporate Function (Soo)                |
| SCBS-CCI                  | Climate Impulse (Soo)                   |
| SCBS-CDEI                 | Diversity, Equity & Inclusion (Soo)     |
| SCBS-CFI                  | Finance (Soo)                           |
| SCBS-CGR                  | Human Resources Corporate (Soo)         |
| SCBS-CGM                  | General Management (Soo)                |
| SCBS-CSE                  | Sustainability & Energy (Soo)           |
| SCBS-CSCC                 | Supply Chain Corporate (Soo)            |
| SCBS-CIA                  | Internal Audit (Soo)                    |
| SCBS-CIS                  | Industrial Corporate (Soo)              |
| SCBS-CICD                 | General Counsel Corporate (Soo)         |
| SCBS-CFROC                | Procurement corpo (Soo)                 |
| SCBS-CST                  | Strategy (Soo)                          |
| SCBS-COB                  | Communication (Soo)                     |
| SCBS-CGBA                 | Government Affairs (Soo)                |
| SCBS-CGEC                 | CC Corporate (Soo)                      |
| SCBS-FUNCT                | Function Services (Soo)                 |
| SCBS-FMFI                 | Synergis AI (Soo)                       |
| SCBS-FMFP                 | Information Technology Projects - Build |
| SCBS-FM                   | GBS - Management                        |
| SCBS-FMFI                 | GBS - SL FIN                            |
| SCBS-FMCM                 | GBS - SL CM                             |
| SCBS-FMFR                 | GBS - SL PROC                           |
| SCBS-FMHR                 | GBS - SL HR                             |
| SCBS-FM                   | Human Resources Shared (Soo)            |
| SCBS-FCD                  | Communication (Soo)                     |
| SCBS-FMFI                 | Information Technology                  |
| SCBS-FCC                  | CC Shared (Soo)                         |
| SCBS-FFAC                 | Facilities & group security (Soo)       |
| SCBS-FFI                  | Finance (Soo)                           |
| SCBS-FSC                  | Supply Chain Shared (Soo)               |
| SCBS-FIND                 | Industrial Shared (Soo)                 |
| SCBS-FGC                  | General Counsel (Soo)                   |
| SCBS-FMB                  | Strategic Channel Partner (Soo)         |
| SCBS-FFROC                | Procurement shared (Soo)                |
| SCBS-FMHA                 | TIA & Rebilling (Soo)                   |
| SCBS-FMHR                 | Rebuild ERP (Soo)                       |
| SCBS-FMFC                 | Information Technology Projects - Build |
| SCBS-ICO                  | INTERCOMPANIES (Soo)                    |
| SCBS-ICOM                 | INTERCOMPANIES                          |

BFC account

R33400 Shared Service function expenses (origin)

R33200 Shared Service function costs invoiced

Non allocated cost centers

- Cost centers included in the group **SCBS-OTH** CBS NON FUNCTION COSTS : they will be allocated to corresponding BFC headings depending on its destination (ie: Administrative or Commercial expenses, Other recurring operating income/expenses, etc)

| ZCBS 2006 - CBS STRUCTURE |                                  |
|---------------------------|----------------------------------|
| SCBS-CORPO                | Corporate Function (Soo)         |
| SCBS-FUNCT                | Function Services (Soo)          |
| SCBS-ICO                  | INTERCOMPANIES (Soo)             |
| SCBS-FROJ                 | Services project (Soo)           |
| SCBS-OTH                  | CBS NON FUNCTION COSTS (Soo)     |
| SCBS-OTRSP                | CBS NON FUNCTION - Separation P  |
| SCBS-OTRPO                | Day 3 Program                    |
| SCBS-OTRDR                | GBS Double run - Management      |
| SCBS-STDR                 | GBS double run - SL FIN          |
| SCBS-STDR                 | GBS double run - SL CM           |
| SCBS-SFDR                 | GBS double run - SL PROC         |
| SCBS-SRDR                 | GBS double run - SL HR           |
| SCBS-OTRDI                | Double Run IT                    |
| SCBS-OTRPS                | Rebuild ERP                      |
| SCBS-OTRFC                | Facilities Double run - GBS      |
| SCBS-OTRNE                | NEW ERP PROJECT                  |
| SCBS-OTRHS                | CBS NON FUNCTION COSTS - Scope 1 |
| SCBS-OTRHX                | CBS NON FUNCTION COSTS           |

BFC account

Depends on the destination

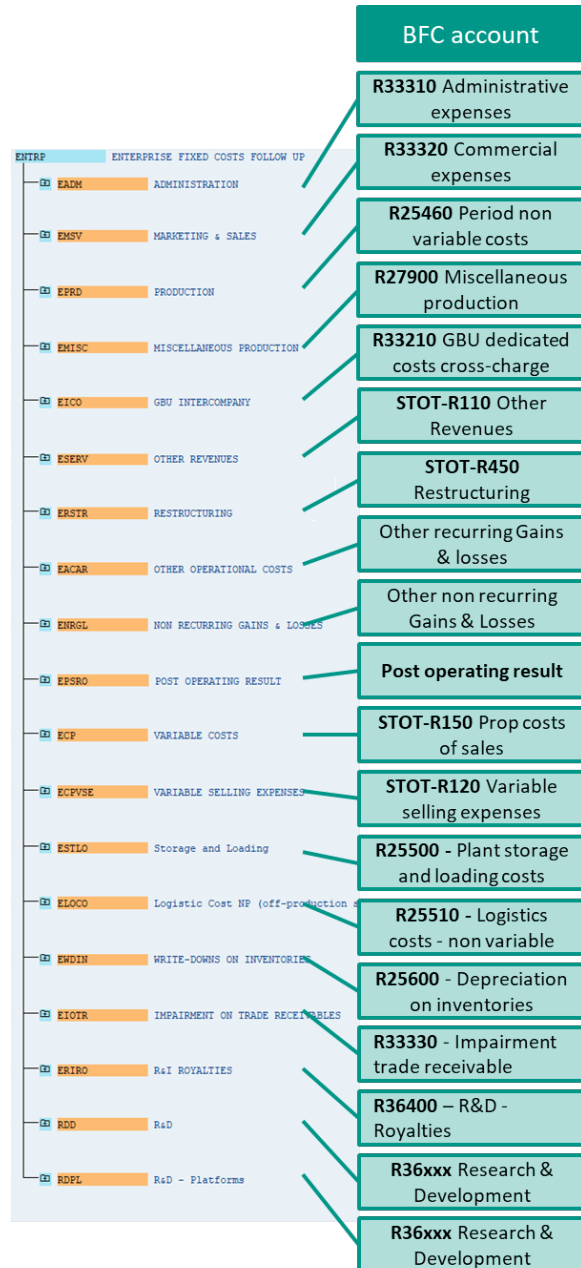
GBU cost centers

- The allocation of cost centers included in the group **ENTRP** ENTERPRISE depends on the type of costs:

| ZCBS group | Definition |
|------------|------------|
|------------|------------|

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EPRD | <p>All production cost centers should be included in the group EPRD:</p> <ul style="list-style-type: none"> <li>Indirect production cost centers (PPPP-2 in WP2) should be included in a group EPRD1=&gt;EPRD6. <ul style="list-style-type: none"> <li>Utilities cost centers should be included in the group EPRD4Y in PF2 only. In WP2 they are included in the group ECP)</li> </ul> </li> <li>Direct production cost centers (PPPP-1 in WP2, EE32xxxxxx in PF2) should be included in the EPRD0: <ul style="list-style-type: none"> <li>EPRD0X when the production cost center is not <b>mixed</b> (all cost centers in WP2 and some cost centers in PF2)</li> <li>EPRD0Y when the production cost center is <b>mixed</b> (only in PF2)</li> <li>EPRD0Z can be used to manage underactivity (only in very specific cases)</li> </ul> </li> </ul> <p>=&gt; Definition of <b>Period non-proportional costs of production (R25460)</b></p> |
| EADM | <p>This group is used for cost centers allocated to the BFC account <b>Administrative expenses (R33310)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| EMSV | <p>This group is used for cost centers allocated to the BFC account <b>Commercial expenses (R33320)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| RDD  | <p>This group is used for cost centers allocated to the BFC account <b>Research and Development (R360)</b></p> <ul style="list-style-type: none"> <li>A GBU can request the creation of sub-groups to detail its own organization.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

For other groups you can look at the file by ERP in [Assessment cycles Rules](#)



**Technical cost centers** are not allocated to BFC

### 3. There is a direct link between the lowest level of the ZCBS hierarchy and a **BSA**

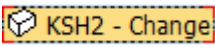
The ZCBS hierarchy is used for the allocation of cost centers to a **BSA** using.

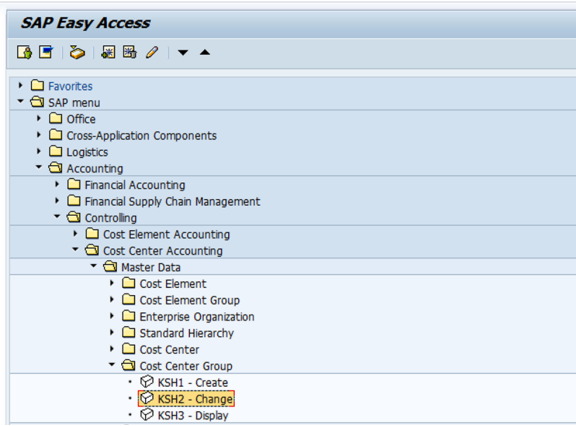
The assignment of cost centers to a BSA is done with the cost center hierarchy = **ZCBS\_BSA** which is built using the last level of the ZCBS hierarchy

### 3.4. I create/update the cost center hierarchy

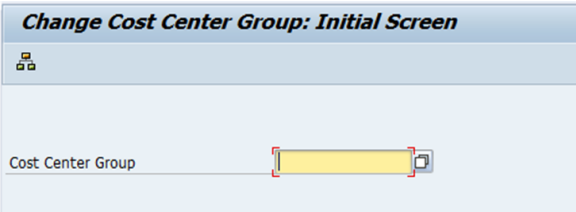
STEP 1

Start the transaction using the menu path or transaction code KSH2

Double-click 



 Change Cost Center Group : Initial Screen

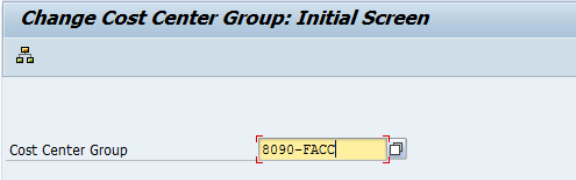


STEP 2

Enter the group in which you want to include a new group.

In our example, we create a group to include commercial cost centers or the GBU Novocare in WP2 - Legal entity

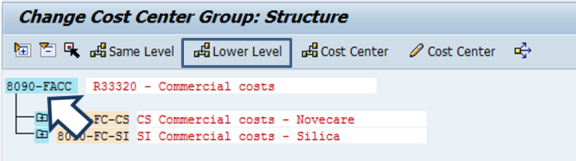
and 



STEP 3

Click on the group you want to include a new group. and click

 Lower Level



STEP 4

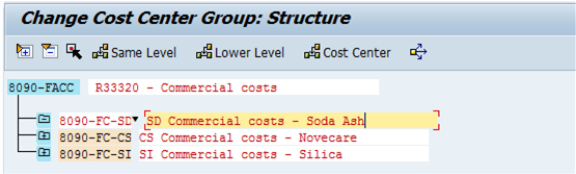
Enter the code & description of the new group in the blank raw that

appeared and click . The group is created. Save 

There is a message at the bottom of the page

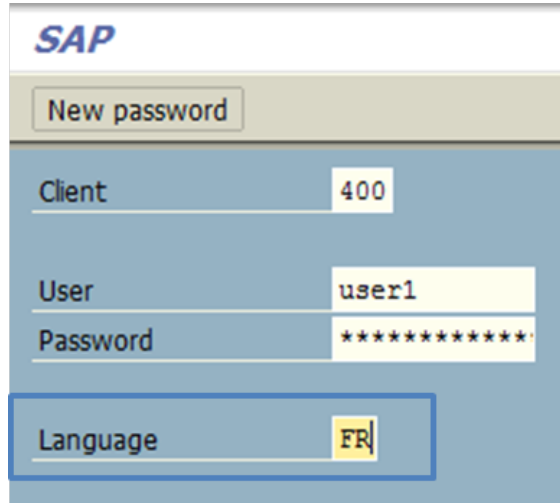
 The changes have been saved

You can leave the transaction 



STEP 5

If you want to update the description in another language, you must log in the language requested



The image shows the SAP login interface. At the top is the SAP logo. Below it is a section titled "New password". The main login area contains four input fields: "Client" with the value "400", "User" with the value "user1", "Password" with masked characters "\*\*\*\*\*", and "Language" with the value "FR". The "Language" field is highlighted with a blue border.

| Field    | Value |
|----------|-------|
| Client   | 400   |
| User     | user1 |
| Password | ***** |
| Language | FR    |

### 3.5. I communicate that the cost center hierarchy has been created/updated

I inform the requester that the standard hierarchy is updated.