

The system gets the amount allocated or going to Destination (P&L, Billing, Capex, etc...), ignoring everything with exception of fixed costs of the period (Credit + Debit) and dividing Credit by Debit. In non mixed cost centers you can have also Depreciation, which by rule is ignored (see example for mixed cost centers below).

The specific rule for mixed cost centers (commonly Production and Utilities cost centers) works as follows:

Cost Center/Group		ST12410900	SOSA LIGERA (VRAC)
person responsible		50032885	
Current period		2021	
Cost element		Aug	
*****	XCS-VCAL 2 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01	
*****	XCS-FCAL 3 FIX COST (PO/WBS>>CO-CMP CO	2.188.592,70	
*****	XCS-DEPAL 4 DEPRECIATION	825.474,53	
*****		7.797.117,24	
*****	XCS-VCAL 2 VARIABLE COST (PO/WBS>CO-FA)	-4.783.035,43	
*****	XCS-FCAL 3 FIX COST (PO/WBS>>CO-CMP CO	-2.188.554,88	
*****	XCS-DEPAL 4 DEPRECIATION	-825.494,02	
*****	9819000101 DEPRSD Period depreciation	-77.757,52	
*****	9803300001 Per n-prop cost prod	-2.188.592,70	
*****	9803310001 Per n-prop cost aber inv	3.014.367,23	
*****	9803320001 Per n-prop depe prod	-747.717,01	
*****	9803000001 AUFVW	-32,91	
*****	XCS-REFCST REPORTING COST ELEMENTS	-32,91	
*****	XCS-REFD REPORTING COST ELEMENTS	-32,91	
*****	XCS-REFC REPORTING COST ELEMENTS	-32,91	
*****	XCS-REFB REPORTING COST ELEMENTS	-32,91	
*****	XCS-REFA REPORTING COST ELEMENTS	-32,91	
*****	XCS-ALL XCS-ALL	-7.797.417,24	

As per IAS				Destination Magnitude Account Matrix			
Example				Example			
CC CC ST12410900				CC CC ST12410900			
DP00P	XCS-VCAL	3 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01	DP00P	XCS-VCAL	3 VARIABLE COST (PO/WBS>CO-FA)	4.783.050,01
	XCS-FCAL	3 FIX COST (PO/WBS>>CO-CMP CO	2.188.592,70		XCS-FCAL	3 FIX COST (PO/WBS>>CO-CMP CO	2.188.592,70
	XCS-DEPAL	4 DEPRECIATION	825.474,53		XCS-DEPAL	4 DEPRECIATION	825.474,53
		DEPRSD	7.797.117,24			DEPRSD	7.797.117,24
	XCS-DEPAL	9803310001 Per n-prop cost aber inv	3.014.367,23		XCS-DEPAL	9803310001 Per n-prop cost aber inv	3.014.367,23
	XCS-VCAL	9803300001 Per n-prop cost prod	-2.188.592,70		XCS-VCAL	9803300001 Per n-prop cost prod	-2.188.592,70
		9803320001 Per n-prop depe prod	-747.717,01			9803320001 Per n-prop depe prod	-747.717,01
		9803000001 AUFVW	-32,91			9803000001 AUFVW	-32,91
		XCS-REFCST REPORTING COST ELEMENTS	-32,91			XCS-REFCST REPORTING COST ELEMENTS	-32,91
		XCS-REFD REPORTING COST ELEMENTS	-32,91			XCS-REFD REPORTING COST ELEMENTS	-32,91
		XCS-REFC REPORTING COST ELEMENTS	-32,91			XCS-REFC REPORTING COST ELEMENTS	-32,91
		XCS-REFB REPORTING COST ELEMENTS	-32,91			XCS-REFB REPORTING COST ELEMENTS	-32,91
		XCS-REFA REPORTING COST ELEMENTS	-32,91			XCS-REFA REPORTING COST ELEMENTS	-32,91
		XCS-ALL XCS-ALL	-7.797.417,24			XCS-ALL XCS-ALL	-7.797.417,24

For this specific case we have variable cost (1) (considered only the ones that belong to COSTA scope), which are identified and reflected on Destination type "STOCK_VC".

So the system ignores everything (costs going to cost collector (ML), depreciations (Credit (D90) and Debit), fixed costs absorbed (E90), AUFLV (G40) and variable costs (Credit (cost collector)) with exception of fixed costs of the period (Credit + Debit) and variable costs (Debit).

Variable costs are then sent directly to STOCK_VC and not considered for Debit amount, and this way is possible to get the correct amount of fixed costs going to P&L, with the same calculation dividing Credit by Debit and reflect it on COSTA.

(1) - Variable costs are all cost elements of node XCS VCAL from hierarchy XCS-ALL