Co$ta - Matrix Calculation WP1

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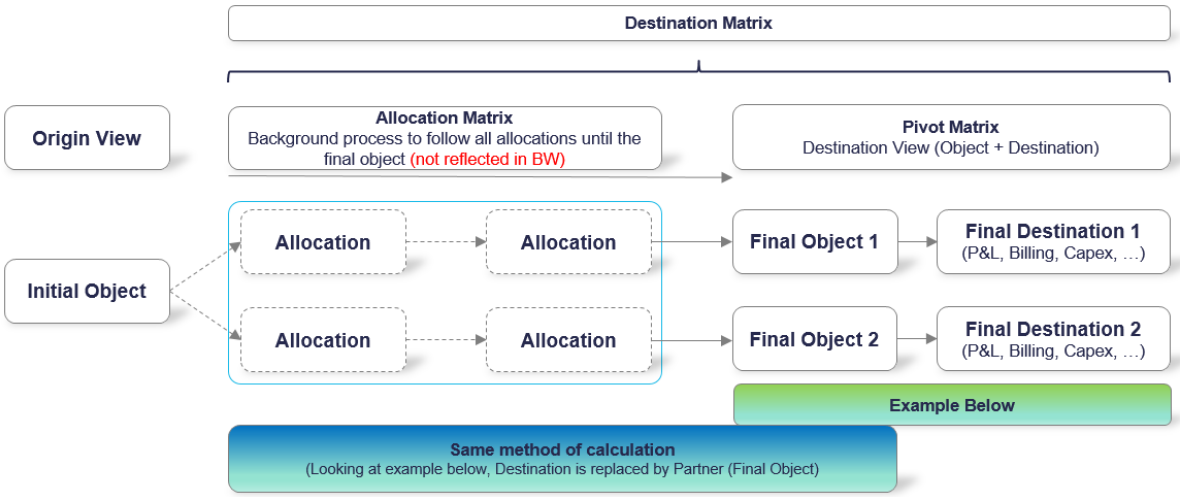
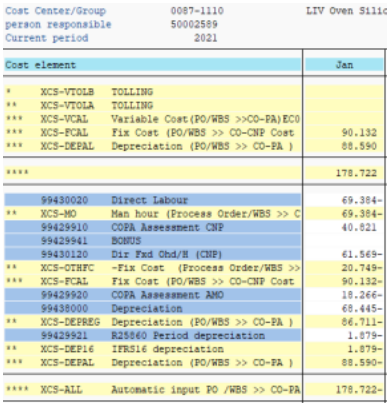
In WP1 the cost centers are fixed or variable (there are no mixed cost centers like in PF1), this allow to work with just one rule.

Check Matrix Scheme for an overview of the process.

Although the examples below are based on Pivot Matrix or Destination Matrix, meaning, final cost center (Pivot Object) to P&L (Final Destination) , the working method of the Allocation Matrix is the same for all allocations until final cost center (Pivot Object)

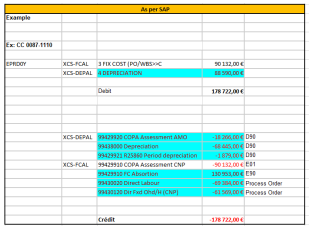


The rule works as follows:



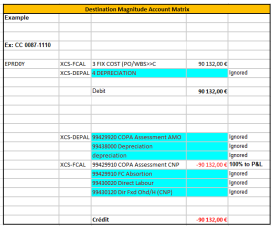
Cost Center/Group 0087-1110 LIV Oven Silic
person responsible 50002589
Current period 2021

Cost element			Jan
*	XCS-VTOLB	TOLLING	
**	XCS-VTOLA	TOLLING	
***	XCS-VCAL	Variable Cost(PO/WBS >>CO-PA)EC0	
***	XCS-FCAL	Fix Cost (PO/WBS >> CO-CNP Cost	90.132
***	XCS-DEPAL	Depreciation (PO/WBS >> CO-PA)	88.590
****			178.722
	99430020	Direct Labour	69.384-
**	XCS-MO	Man hour (Process Order/WBS >> C	69.384-
	99429910	COPA Assessment CNP	40.821
	99429941	BONUS	
	99430120	Dir Fxd Ohd/H (CNP)	61.569-
**	XCS-OTHFC	-Fix Cost (Process Order/WBS >>	20.749-
***	XCS-FCAL	Fix Cost (PO/WBS >> CO-CNP Cost	90.132-
	99429920	COPA Assessment AMO	18.266-
	99438000	Depreciation	68.445-
**	XCS-DEPREG	Depreciation (PO/WBS >> CO-PA)	86.711-
	99429921	R25860 Period depreciation	1.879-
**	XCS-DEP16	IFRS16 depreciation	1.879-
***	XCS-DEPAL	Depreciation (PO/WBS >> CO-PA)	88.590-
****	XCS-ALL	Automatic input PO /WBS >> CO-PA	178.722-



As per SAP

Example				
Ex: CC 0087.1110				
EFRIDDY	XCS-FCAL	3 FIX COST (PO/WBS>>C	90 132,00 €	
	XCS-DEPAL	8 DEPRECIATION	88 590,00 €	
		Debit	178 722,00 €	
	XCS-DEPAL	99429920 COPA Assessment AMO	-18 265,00 €	D90
		99438000 Depreciation	-68 445,00 €	D90
		99429921 R25860 Period depreciation	-1 879,00 €	D90
	XCS-FCAL	99429910 COPA Assessment CNP	-90 132,00 €	E91
		99429910 FC Absorbtion	120 955,00 €	E90
		99430020 Direct Labour	-69 384,00 €	Process Order
		99430120 Dir Fxd Ohd/H (CNP)	-61 569,00 €	Process Order
		Crédit	-178 722,00 €	



Destination Magnitude Account Matrix

Example				
Ex: CC 0087.1110				
EFRIDDY	XCS-FCAL	3 FIX COST (PO/WBS>>C	90 132,00 €	
	XCS-DEPAL	8 DEPRECIATION		Ignored
		Debit	90 132,00 €	
	XCS-DEPAL	99429920 COPA Assessment AMO		Ignored
		99438000 Depreciation		Ignored
		depreciation		Ignored
	XCS-FCAL	99429910 COPA Assessment CNP	-90 132,00 €	100% to P&L
		99429910 FC Absorbtion		Ignored
		99430020 Direct Labour		Ignored
		99430120 Dir Fxd Ohd/H (CNP)		Ignored
		Crédit	-90 132,00 €	

The system gets the amount allocated or going to Destination (P&L, Billing, Capex, etc...), ignoring everything (costs going to Process Order, depreciations (Credit (D90) and Debit) and fixed costs absorbed (E90) with exception of fixed costs of the period (Credit + Debit) and dividing Credit by Debit.

This is possible because destination type "STOCK_VC" is calculated by all cost posted on cost centers of node ECP from hierarchy ZCBS.