

Co\$ta - Matrix Calculation PF1

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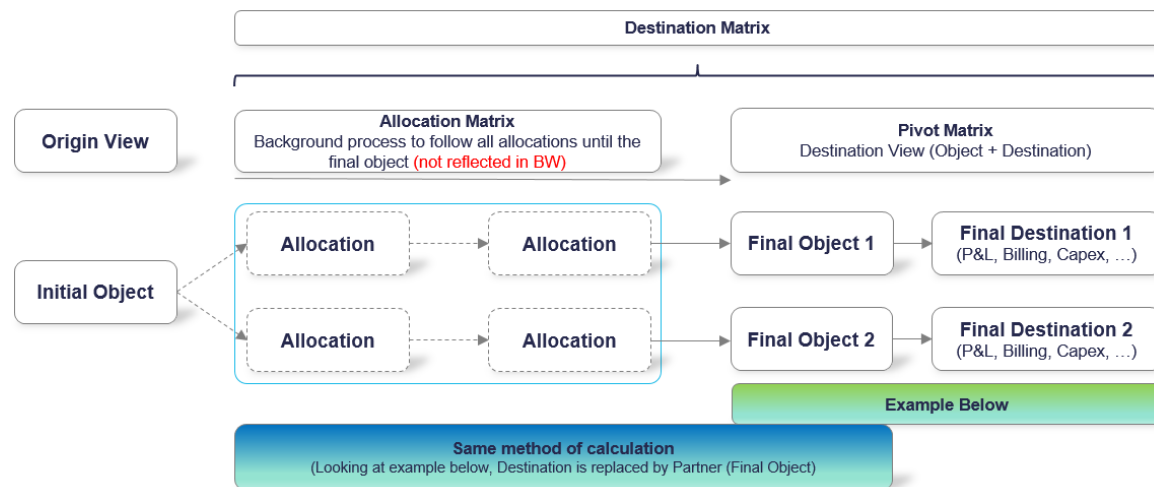


Because PF1 has the specificity of having mixed cost centers, the Matrix on COSTA works with a main rule and a specific rule.

Check [Matrix Scheme](#) for an overview of the process.

Mixed cost centers are all the cost centers which sub-nodes ends in "Y" on node EPRD from hierarchy ZCBS (check detail [here](#)).

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 main rule works for the non mixed cost centers as follows:

Cost Center/Group	DG16300000	SD-Finar
Person responsible	50050115	
Reporting period	3 to 3 2021	

Cost Elements/Partner Object	Act. Costs
*** LABOR COSTS w/o BONUS	6.628,25
*** LABOR COSTS	6.628,25
*** LABOR COSTS	6.628,25
*** LABOR COSTS	6.628,25
** 6121200000 IT SUP SERV-UN PR	19.815,50
*** Other Services	19.815,50
*** 6230040000 Training expenses	
*** Training	
*** Purchases, Services and miscel	19.815,50
*** OTHER FIXED COSTS	19.815,50
*** Fixed cost of the period	26.443,75
*** 3 FIX COST (PO/WBS)>>CO-CNP COS	26.443,75
***** Debit	26.443,75
*** REO Profit. analysis/7250//D72	26.443,75-
* 9805200001 FATA	26.443,75-
*** REPORTING COST ELEMENTS	26.443,75-
*** REPORTING COST ELEMENTS	26.443,75-
*** REPORTING COST ELEMENTS	26.443,75-
*** REPORTING COST ELEMENTS	26.443,75-
*** REPORTING COST ELEMENTS	26.443,75-
***** Credit	26.443,75-

As per SAP			
Example			
Pa CC DG16300000			
PAIDMAG	KCS-FCAL	3 FIX COST (PO/WBS)=C	26.443,75 €
		Debit	26.443,75 €
	KCS-FCAL	9805200001 Administrative costs	-26.443,75 € (25
		Credit	-26.443,75 €

Destination Magnitude Account Matrix			
Example			
Pa CC DG16300000			
PAIDMAG	KCS-FCAL	3 FIX COST (PO/WBS)=C	26.443,75 €
		Debit	26.443,75 €
	KCS-FCAL	9805200001 Administrative costs	-26.443,75 € (100% to P&L
		Credit	-26.443,75 €

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

Example					Example				
Debit and Credit					Debit and Credit				
Pa. CC 57240100					Pa. CC 57240100				
SPEND	KIS-VCL	SPENDING	0.00	0.00	SPEND	KIS-VCL	SPENDING	0.00	0.00
			1.00	0.00				1.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
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Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
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Debit			2.00	0.00	Credit			2.00	0.00
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			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
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			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
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			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS-VCL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
Debit			2.00	0.00	Credit			2.00	0.00
KIS-DPFL	SPENDING	0.00	0.00		KIS-DPFL	SPENDING	0.00	0.00	
			1.00	0.00				1.00	0.00
KIS-VCL	SPENDING	0.00	0.00		KIS				

Variable costs are than 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