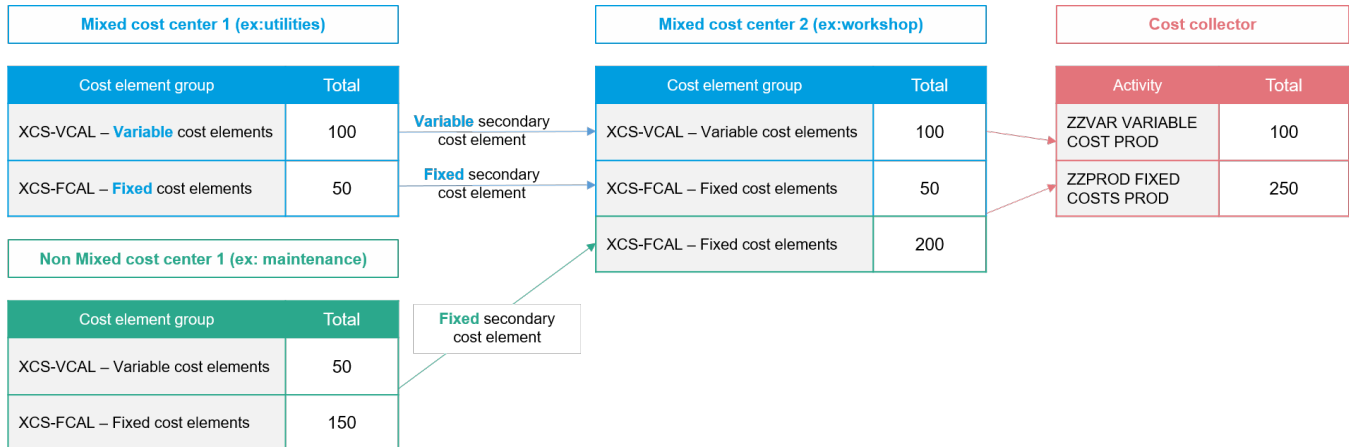


# Rules - Cost Center Mixed

## Definition of mixed cost centers

- Mixed cost centers are a particularity of **PF2** system,
- It is used when the cost center can be used for both **fixed and variable costs** then the split between fixed and variable costs is made using the **Cost element Group XCS-ALL**,
- Mixed cost centers can only be used for specific cases such as **utilities** and production **workshops**.

## Example

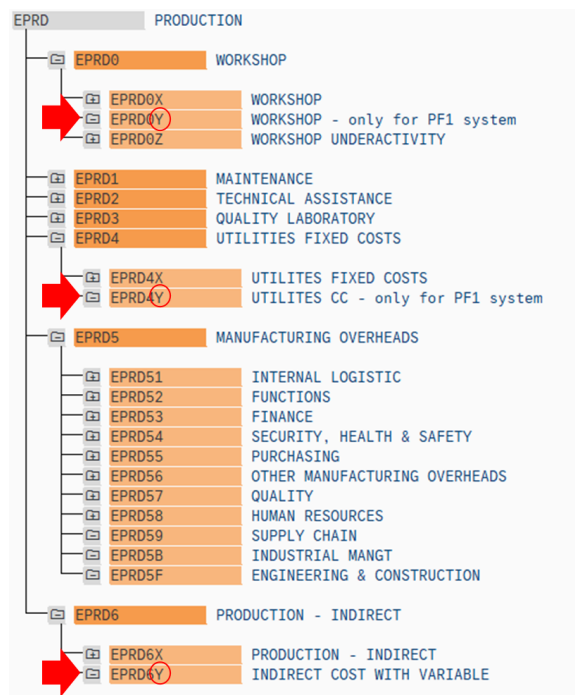


## How do we know that a cost center is mixed?

A cost center is mixed when its assessment cycle is done using the hierarchy **XCS-ALL** (mainly utilities cost centers cycle CCCUT) or when costs are absorbed in cost collectors (production workshops).

## Mixed cost centers in ZCBS hierarchy

Mixed cost centers should be included in dedicated nodes ending with Y in the **ZCBS hierarchy**



Going further - training expert session