

# Cost Element Category

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## Business Term Status

The Business Term is currently **validated** by the Data Governance Committee.

## Business Term Definition

This field is only used in Controlling (CO) and classifies G/L accounts into different types. This classification of the G/L account determines the transactions with which you can use the cost element, such as internal settlements or allocations.

The cost element category determines whether a G/L account (cost element) can be posted directly or indirectly:

- Direct posting: You post a fixed amount to an account by specifying the account number. You can post directly to all primary cost elements.
- Indirect posting: The account is determined automatically at the time of posting. Indirect posting is only possible for secondary cost elements.

## Roles

### Data Owner

The content of this macro can only be viewed by users who have logged in.

### Data Steward

The content of this macro can only be viewed by users who have logged in.

## Data Sources, Type and Classification

### Data Source

SAP

### Data Type

Master Data

### Data Classification

Internal Data

## Data Protection and Update Frequency

### Data Update Frequency

Never

## Related Business Terms

| Data Attribute            | Description  | Link                      |
|---------------------------|--|---------------------------|
| Cost Components Structure | A cost component structure is used to classify within the cost collector which cost elements are Fixed, Variable or Depreciation | <a href="#">More info</a> |
| Cost Element              | A cost element classifies the organization's valued consumption of production factors within a controlling area                  | <a href="#">More info</a> |
| XCS-ALL Group             | The XCS-ALL group is a cost elements group that is used in multiple occasions  | <a href="#">More info</a> |
| ZSOLV Group               | The ZSOLV group is a cost elements group that is used in multiple occasions.   | <a href="#">More info</a> |

|                       |  |                           |
|-----------------------|--|---------------------------|
| Variable Cost Element | Identifier of Variable costs elements based on XCS-ALL Hierarchy | <a href="#">More info</a> |
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