

Cost Element

[Business Term Status](#) | [Business Term Definition](#) | [Roles](#) | [Data Sources, Type and Classification](#) | [Data Protection and Update Frequency](#) | [Data Quality Issues and Rules](#) | [Related Business Terms](#)

Business Term Status

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

Business Term Definition

A cost element classifies the organization's valuated consumption of production factors within a controlling area.

- Primary Element - costs that originate outside the company; relate directly to the income statement in FI and must be included in the FI Chart of Accounts
- Secondary Element - costs that result from internal allocation activities; NO relation to G/L accounts in FI. These accounts are exclusively for cost accounting and are only maintained in CO

Roles

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

Data Sources, Type and Classification

Data Source	Data Type	Data Classification
SAP	Master Data	Internal Data

Data Protection and Update Frequency

Data Update Frequency
On demand

Data Quality Issues and Rules

Data Quality Issues
1. Inactive cost elements

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	More info
XCS-ALL Group	The XCS-ALL group is a cost elements group that is used in multiple occasions	More info
Cost Element Category	This field is only used in Controlling (CO) and classifies G/L accounts into different types.	More info
ZSOLV Group	The ZSOLV group is a cost elements group that is used in multiple occasions.	More info
Variable Cost Element	Identificator of Variable costs elements based on XCS-ALL Hierarchy	More info