

Cost Element Category

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

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	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
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	More info
Cost Element	A cost element classifies the organization's valuated consumption of production factors within a controlling area	More info
XCS-ALL Group	The XCS-ALL group is a cost elements group that is used in multiple occasions	More info
ZSOLV Group	The ZSOLV group is a cost elements group that is used in multiple occasions.	More info

Variable Cost Element	Identifier of Variable costs elements based on XCS-ALL Hierarchy	More info
-----------------------	--	---------------------------