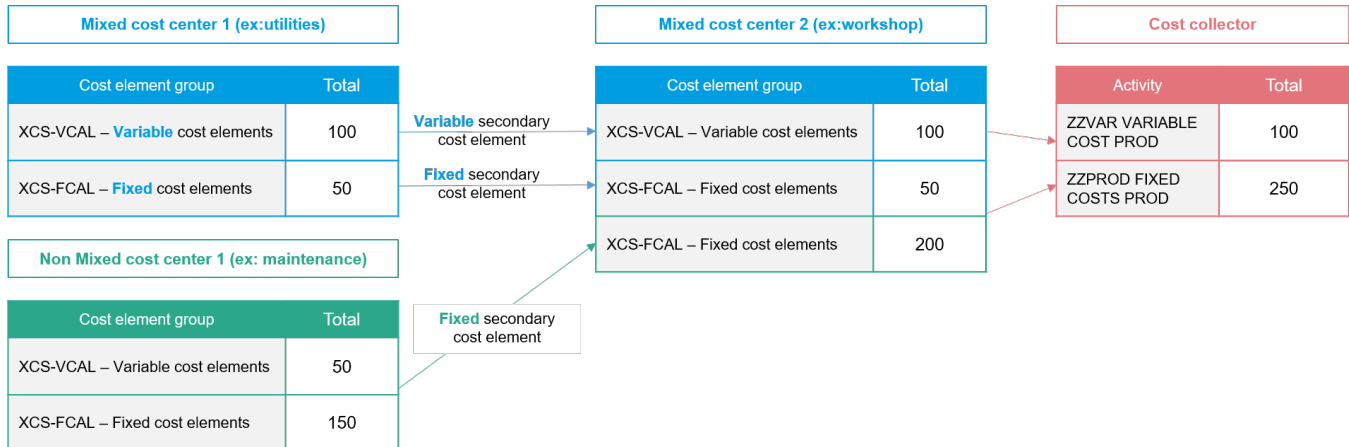


Rules - Cost Center Mixed

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

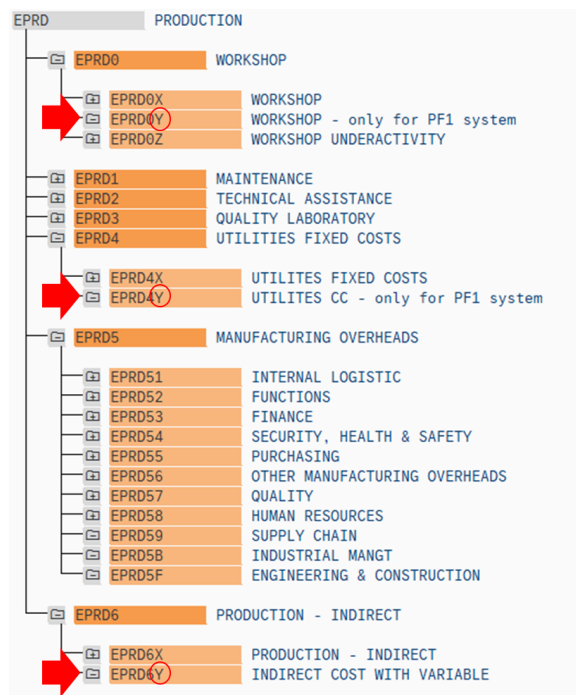


How do we know that a cost center is mixed?

A cost center is mixed when its assesement cycle is done using the hierarchy **XCS-ALL** (mainly utilities cost centers cycle CCCCUT) 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