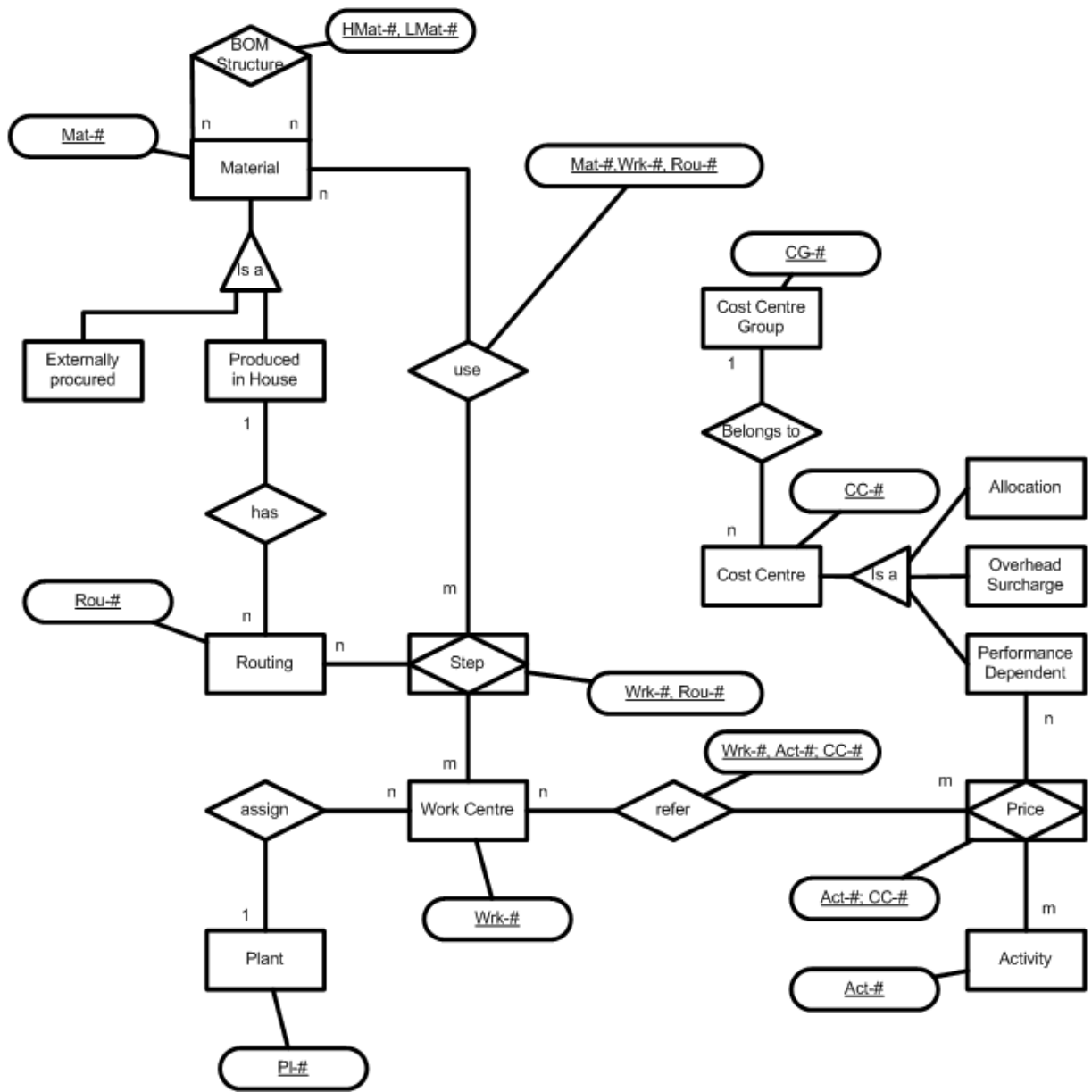


Cost Centre / Work Centre

Source: [PrTW01, p. 66, 114], adapted by Farid El Masri, adjusted by Gerhard Pokorny

Transfer the following verbal description into an ERM:

- a) Cost centres (CC-#) belong to a cost centre group (CG-#). A cost centre group can contain several cost centres. A cost centre can be performance dependent, but it also can be indirect with allocation or indirect with overhead surcharge.
- b) Performance dependent cost centres have a price for each activity (Act-#) they perform. Such cost centres can perform several activities.
- c) A material (Mat-#) can either be procured externally or produced in house. The latter has a hierarchical bill of materials structure and a routing (Rou-#). Several routings can be assigned to one material.
- d) A routing consists of one or more steps performed at a work centre (Wrk-#). Each material may be used at one or more steps. The work centre is uniquely assigned to a plant (Pl-#); a plant can have several work centres.
- e) Work centres refer to the price of each activity they perform.



Material

<u>Mat-#</u>	<u>Mat-Type</u>	<u>..</u>

BOM

<u>HMat-#</u>	<u>LMat-#</u>

Routing

<u>Rou-#</u>	<u>Mat-#</u>	<u>..</u>

Work Centre

<u>Wrk-#</u>	<u>Pl-#</u>	<u>..</u>

Step

<u>Wrk-#</u>	<u>Rou-#</u>	<u>..</u>

Plant

<u>Pl-#</u>	<u>..</u>

use

<u>Mat-#</u>	<u>Wrk-#</u>	<u>Rou-#</u>	<u>..</u>

Cost Centre Group

<u>CG-#</u>	<u>..</u>

Cost Centre

<u>CC-#</u>	<u>CG-#</u>	<u>CC-Type</u>	<u>..</u>

Activity

<u>Act-#</u>	<u>..</u>

Price

<u>Act-#</u>	<u>CC-#</u>	<u>..</u>

Refer

<u>Wrk-#</u>	<u>Act-#</u>	<u>CC-#</u>	<u>..</u>