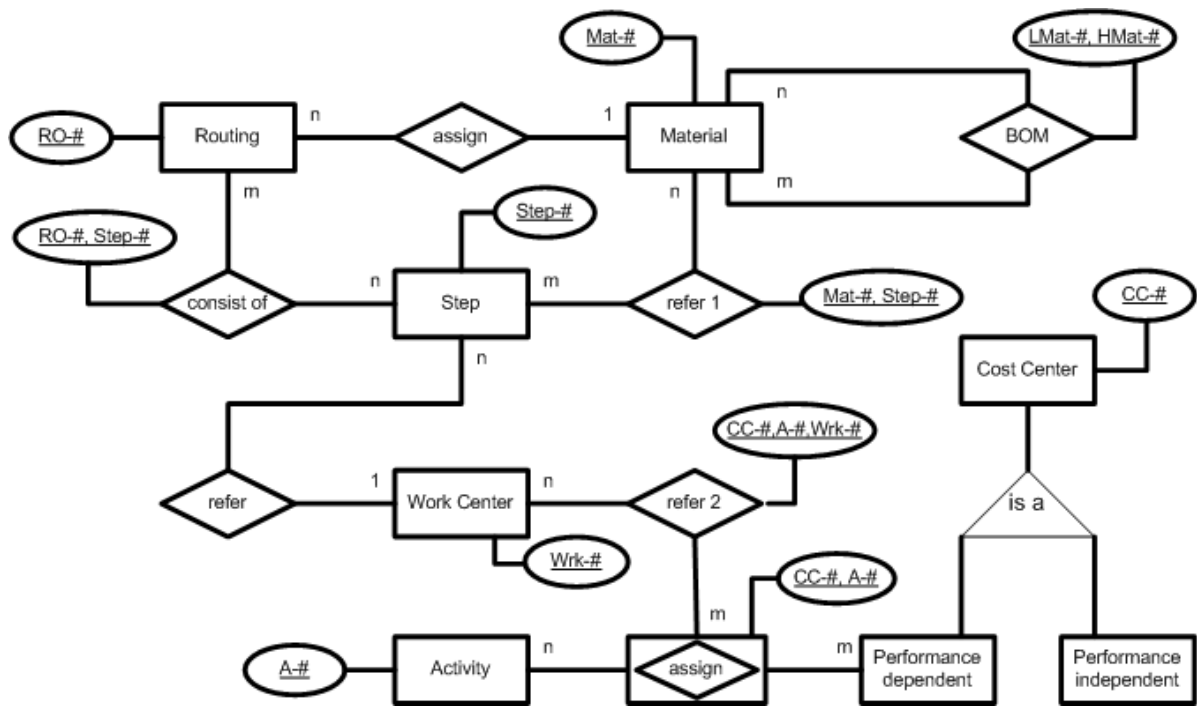


## **Material - Routings - Cost Centres - Work Centres**

Source: [Hohe99], adapted by Farid El Masri, adjusted by Gerhard Pokorny

### **Transfer the following verbal description into an ERM:**

- a) Routings (Ro-#) are uniquely assigned to the material (Mat-#) that is produced, usually the head of the bill of materials. A material can have several routings.
- b) The materials are connected by a hierarchical bill of materials structure.
- c) Cost centres (CC-#) can be classified as performance-dependent and performance-independent.
- d) Performance-dependent cost centres are assigned to one or more activities (A-#). Each combination of cost centre/activity refers to one or more work centres (Wrk-#), a work centre can also deliver several activities.
- e) A routing consists of several steps; each of them refers to a work centre, and to one or more materials.



Routing

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

assign

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

BOM

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

consist of

<u>RO-#</u>	<u>Step-#</u>	...

Step

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

refer 1

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

refer 2

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

Cost Center

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

Activity

<u>A-#</u>	...

Work Center

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

Material

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