

## COST CENTER APPROACH

Actual Costs

**Cost items**

- license
- maintenance
- hardware
- ...

**Cost keys**

**Projects**

**Depreciation**

- default
- rule-based
- case-based

**COSTS**

- planned
- actual

**CHARGING APPROACH**

- traceable
- consumption driven

e.g. users, devices, license ownership, usage, installation

**ERP**

## PROFIT CENTER APPROACH

Fixed Prices

**PRICES**

- Internal Charging Prices
- External Product Prices

**Group**

**Companies**

**Business units**

**Cost centers**