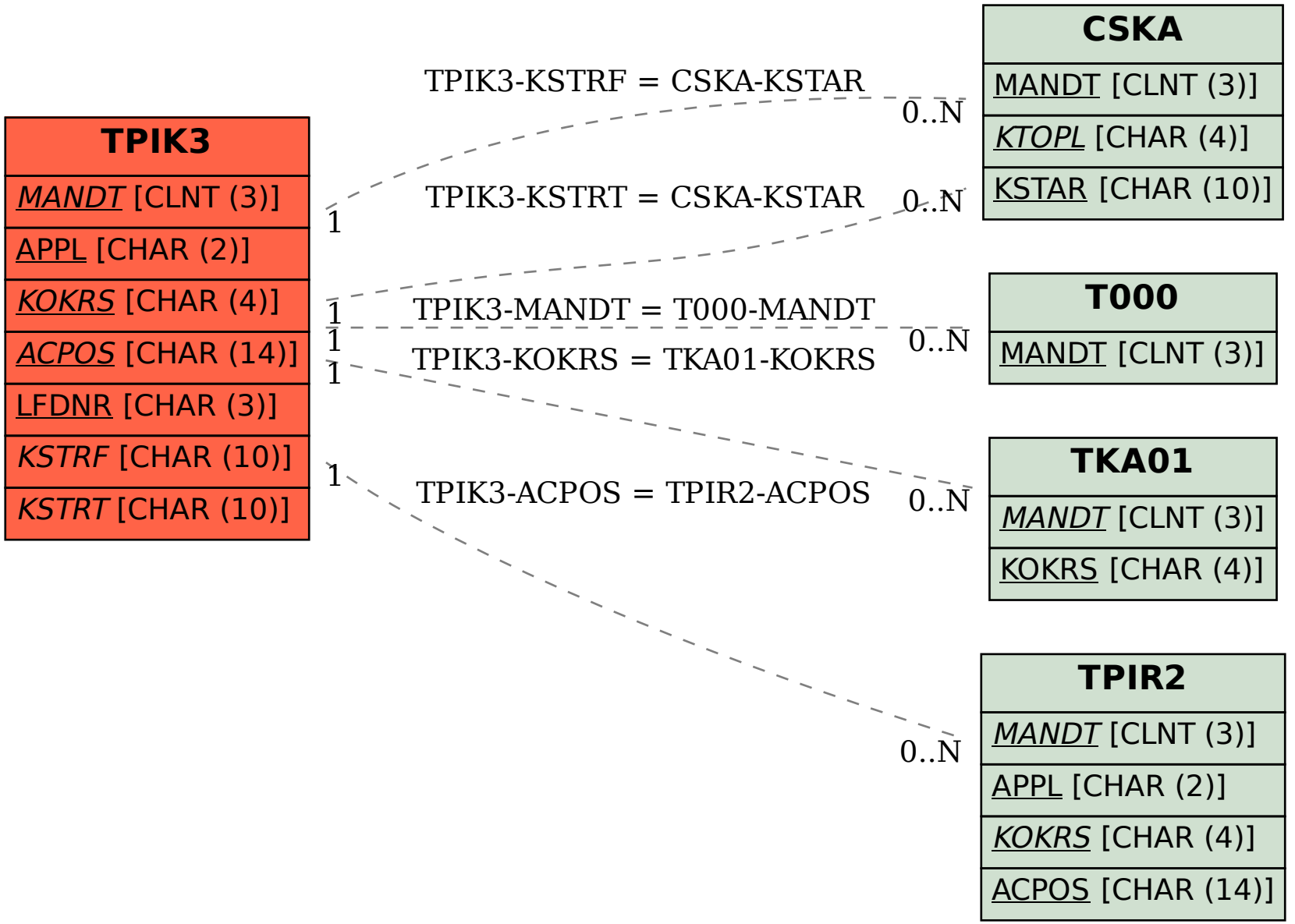SAP ABAP table TPIK3 {Assignment Table: Cost Elements -> Value Categories}