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**SAP Certified Associate - Implementation Consultant - SAP
S/4HANA Cloud Public Edition, Management Accounting**



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Subjects

1. Sales Accounting
2. Overhead Accounting
3. Implementing with a Cloud Mindset, Building the Team, and Conducting Fit-to-Standard Workshops
4. Configuration and the SAP Fiori Launchpad
5. Data Migration and Business Process Testing
6. Extensibility and Integration
7. Introduction to Cloud Computing and SAP Cloud ERP Deployment Options
8. Production Accounting
9. System Landscapes and Identity Access Management

Topic: 1

Sales Accounting

Question: 1

In your system, event-based revenue recognition and COGS split are active. Which accounting documents are created at goods issue for a sales order?

- A. One for goods issue and COGS split, and one for event-based revenue recognition.
- B. One for goods issue and event-based-revenue recognition, and one for COGS split.
- C. One single document for goods issue, COGS split, and event-based revenue recognition.
- D. One for goods issue, one for COGS split, and one for event-based revenue recognition.

Answer: D

Sales Accounting

Question: 2

What are the purposes of the sales order cost estimate? Note: There are 3 correct answers to this question.

- A. It is the foundation for calculating target costs as part of the production order's variance calculation.
- B. It is the source of the actual price revaluation during period end closing activities.
- C. It is used in overhead calculation during period end closing activities on the production order.
- D. It is the basis for the cost of goods sold in Margin Analysis.
- E. It will value the customer's individual stock.

Answer: A, D, E

Sales Accounting

Question: 3

What are the consequences of event-based revenue recognition in the sales process? Note: There are 2 correct answers to this question.

- A. The cost of goods sold is posted during the billing process
- B. When posting a goods issue, the planned revenue appears as adjusted revenue
- C. When posting a goods issue, the planned costs appear as adjusted costs
- D. The billing process results in an offsetting entry for the adjusted revenue

Answer: B, D

Sales Accounting

Question: 4

What are characteristics of attributed account assignments to profitability segments?

- A. They can be used in conjunction with any production order
- B. They can be created when posting on all balance sheet accounts
- C. They can be used to process follow-on activities
- D. They can be used to report margins on WBS elements without performing a settlement

Answer: C

Sales Accounting

Question: 5

In a make-to-order scenario with event-based production accounting, how is work in progress (WIP) determined? Note: There are 2 correct answers to this question.

- A. It is automatically increased with every goods receipt
- B. It is automatically cancelled at goods issue
- C. It is automatically posted with every goods issue
- D. It is automatically reversed at goods receipt

Answer: C, D

Sales Accounting

Question: 6

You post a goods issue to a profitability segment.
What is the profitability segment?

- A. A true account assignment
- B. A statistical account assignment
- C. A configurable account assignment type
- D. An attributed account assignment

Answer: A

Sales Accounting

Question: 7

Which account types enable the derivation of attributed profitability segments? Note: There are 2 correct answers to this question.

- A. Balance sheet accounts with open item management
- B. Primary costs or revenue
- C. Non-operating income
- D. Secondary costs

Answer: B, D

Sales Accounting

Question: 8

In a make-to-order scenario, what is the true account assignment in a sales order item?

- A. Profitability Segment
- B. Service Order
- C. Profit Center
- D. Cost Center

Answer: A

Sales Accounting

Question: 9

In a make-to-order scenario with event-based production accounting, how are variances calculated?
Note: There are 2 correct answers to this question.

- A. Production variances are automatically calculated
- B. Production variances can also be calculated in case of partial delivery
- C. Production variance calculation can always be triggered manually on demand
- D. Production variances are calculated if an order has the status DELIVERED

Answer: A, D

Sales Accounting

Question: 10

Which objects can serve as a basis for the derivation of attributed profitability segments? Note: There are 3 correct answers to this question.

- A. Service document
- B. Cost center
- C. Internal order
- D. Profit center
- E. Maintenance order

Answer: A, B, E

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