

# P\_SAPEA\_2023 Exam Dumps Pdf | P\_SAPEA\_2023 Test Dumps.zip

Auditing & Income Tax Law		2023-2024
Time: 3 hour	31 / January / 2025	Marks: 100
Attempt 3 questions from Section -A & Both question from Section-B.		
<b>SECTION - A (60 Marks)</b>		
1a. What is Audit Report?	<a href="http://www.ilmkidunya.com">www.ilmkidunya.com</a>	(05)
b. Draft a clean audit report for Fatch Textile Mills Ltd		(10)
c. Write an example of qualification in a report		(05)
2a. Describe the qualities of an auditor		(10)
b. What is the scope of audit work?		(10)
3a. What is meant by Audit Working Papers?		(12)
b. What is the primary purpose of working papers?		(08)
4a. What is Audit Program?	<a href="http://www.ilmkidunya.com">www.ilmkidunya.com</a>	(10)
b. Write the steps of Audit Program?		(10)
5. Make the lists for each of the following:		(20)
i. Types of audit		(any two)
ii. Audit techniques		(any two)
iii. Types of Audit Reports		(any two)
iv. Audit Working Papers include		(any two)
v. Documents required for cash book audit		(any two)
<b>www.ilmkidunya.com SECTION - B (40 Marks)</b>		
6. Following is the details about the salaries and some deduction of a government employee (BPS-17) For the tax year 2023:		
i. Basic salary per month Rs45,070		
ii. House Rent Allowance 45% of Basic Pay of year 2008 (Basic Pay of 2008 Rs.14,778 per month)	<a href="http://www.ilmkidunya.com">www.ilmkidunya.com</a>	
iii. Conveyance Allowance Rs.5000 per month		
iv. Other Allowances Rs.192,372 for the year.		
v. Tax Deducted at source Rs.6,325.		
vi. The tax rate for the year 2023 is 2.5 percent of the taxable income exceeding Rs.600,000.		
<b>Calculator:</b> <a href="http://www.ilmkidunya.com">www.ilmkidunya.com</a>		
(a) Taxable Income	(b) Total/Gross Tax Payable	
(c) Net/Demanded Tax Payable		
7. Write short notes on any TWO of the following.	<a href="http://www.ilmkidunya.com">www.ilmkidunya.com</a>	
i. FBR	ii. e-filing	iii. Types of Income
		iv. Rebate

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## SAP P\_SAPEA\_2023 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"><li>SAP Enterprise Architecture Framework and toolset: The focal point of this topic is the company's business strategy. It also covers SAP Reference Architecture content, IT requirements, business requirements and (SAP) solution space, and SAP Enterprise Architecture-related artifacts.</li></ul>
Topic 2	<ul style="list-style-type: none"><li>Application, Data, and Technical Architecture: This topic evaluates your knowledge about artifact content, stakeholders, best practices of SAP Reference Content, the SAP Integration Advisory Methodology, and SAP Clean Core principles and strategy.</li></ul>
Topic 3	<ul style="list-style-type: none"><li>Architecture vision and roadmap: It focuses on developing the architecture vision and roadmap for a company. The topic also covers existing and future business models and capabilities and target business</li><li>solution architecture roadmap.</li></ul>
Topic 4	<ul style="list-style-type: none"><li>Business Architecture: The topic of business architecture discusses business capability mapping and end-to-end processes.</li></ul>

## SAP Certified Professional - SAP Enterprise Architect Sample Questions (Q33-Q38):

### NEW QUESTION # 33

Green Elk & Company is the world's leading manufacturer of agricultural and forestry machinery. The former company slogan "Elk always runs has recently been changed to "Elk feeds the world" One of Green Elk's strategic goals is to increase its revenue in the emerging markets of China, India, and other parts of Asia by 80 % within three years. This requires a new business model that caters to significantly smaller farms with limited budgets. You are the Chief Enterprise Architect and the CIO asked you to conduct interviews with the key stakeholders of Green Elk to assess the business strategy. You are planning to interview the owner of the business unit of finished goods. Which of the following sets of questions would you ask?

Which technological concepts are necessary- what kind of technologies are available?

What should a suitable (partner) organization look like to ensure the achievement of strategic goals

What risks must Green Elk consider? How can Green Elk address them at a strategic level?

What are the transformation drivers and what impact will they have on the business model?

What are the business options for the future and what does the vision for the future business model look like?

What risks must Green Elk consider? How can Green Elk address them at a strategic level?

How is the value chain transformed? Which parts of the value chain must be optimized?

What is the competitive advantage and what are the value potentials that can be realized through the transformation? Which business capabilities will be required or need to mature to support future business models?

Which technological concepts are necessary- what kind of technologies are available? What does your hyperscaler strategy look like and why is it set up this way?

What risks must Green Elk consider? How can Green Elk address them at a strategic level?

- A. Which technological concepts are necessary- what kind of technologies are available? What does your hyperscaler strategy look like and why is it set up this way? What risks must Green Elk consider? How can Green Elk address them at a strategic level?

- B. What are the transformation drivers and what impact will they have on the business model? What are the business options for the future and what does the vision for the future business model look like? What risks must Green Elk consider? How can Green Elk address them at a strategic level?
- C. How is the value chain transformed? Which parts of the value chain must be optimized? What is the competitive advantage and what are the value potentials that can be realized through the transformation?  
Which business capabilities will be required or need to mature to support future business models?
- D. Which technological concepts are necessary- what kind of technologies are available? What should a suitable (partner) organization look like to ensure the achievement of strategic goals? What risks must Green Elk consider? How can Green Elk address them at a strategic level?

### Answer: C

Explanation:

Explanation

According to the SAP Enterprise Architecture Framework, which is a methodology and toolset by the German multinational software company SAP that helps enterprise architects define and implement an architecture strategy for their organizations, the first phase of the architecture development cycle is the architecture vision, which involves defining the scope, objectives, and stakeholders of the architecture project, and creating a high-level vision of the desired outcome. The questions in option C are aligned with this phase, as they aim to understand and assess the business strategy and transformation drivers of Green Elk & Company, and to identify the value proposition, value chain, and business capabilities that are relevant for the new business model. The questions in option C are:

How is the value chain transformed? Which parts of the value chain must be optimized? This question helps to understand how the new business model affects the way Green Elk & Company creates and delivers value to its customers, and which activities or processes need to be improved or changed to support the new business model.

What is the competitive advantage and what are the value potentials that can be realized through the transformation? This question helps to understand what differentiates Green Elk & Company from its competitors, and what benefits or opportunities it can achieve by adopting the new business model.

Which business capabilities will be required or need to mature to support future business models? This question helps to identify the skills, resources, and competencies that Green Elk & Company needs to develop or enhance to enable and sustain the new business model.

The other options (A, B, D) are not correct for the set of questions to ask the owner of the business unit of finished goods, because they either skip or misrepresent some of the aspects of the architecture vision phase.

For example:

Option A is not correct because it focuses too much on the technological aspects of the architecture project, such as technological concepts, integration technology, and partner organization. These aspects are more relevant for later phases of the architecture development cycle, such as application architecture or technology architecture. The questions in option A do not address the business aspects of the architecture project, such as business goals, drivers, constraints, or value proposition.

Option B is not correct because it does not include asking about the value chain or the business capabilities, which are important aspects of the architecture vision phase. The value chain describes how Green Elk & Company creates and delivers value to its customers, and the business capabilities describe what Green Elk & Company can do or needs to do to achieve its goals. The questions in option B only focus on the transformation drivers and the future business model, which are not enough to define a comprehensive architecture vision.

Option D is not correct because it also focuses too much on the technological aspects of the architecture project, such as technological concepts and hyperscaler strategy. These aspects are not relevant for interviewing the owner of the business unit of finished goods, who is more concerned with the business aspects of the architecture project. The questions in option D do not address the value proposition or the value chain, which are essential for understanding how Green Elk & Company creates and delivers value to its customers.

For more information on the SAP Enterprise Architecture Framework and its phases, you can refer to SAP Enterprise Architecture Methodology Guide or SAP Enterprise Architecture Framework - Wikipedia.

### NEW QUESTION # 34

The CIO of Wanderlust strongly feels that the seldom-used legacy Marketing application cannot be the platform to rejuvenate their online marketing business. As Chief Enterprise Architect, the CIO has entrusted you with the responsibility of finding a suitable replacement that can support all current processes and also address the issues plaguing the existing application. Which of the following should you do to conclusively shortlist possible applications to replace the existing one? Note: There are 2 correct answers to this question.

- A. Adopt a process centric approach, relate Wanderlust processes to industry standard processes, and identify applications/ solutions which deliver such processes.
- B. Compare the costs of those market leading online marketing applications and rank the top applications in terms of license,

implementation, maintenance and subscription cost.

- C. Start with current processes, map business capabilities to these processes, and identify which application(s) in the market can deliver such capabilities.
- D. Understand the features of leading online marketing applications available in the market through product demonstrations and rank the applications in terms of features.

**Answer: A,C**

Explanation:

Explanation

Starting with the current processes will help to understand the capabilities that are needed in a new application.

This will help to narrow down the field of potential applications and identify those that are most likely to meet the needs of Wanderlust.

Mapping business capabilities to these processes will help to identify the gaps in the current capabilities and the areas where improvement is needed. This will help to ensure that the new application meets the needs of Wanderlust and addresses the issues plaguing the existing application.

Relating Wanderlust processes to industry standard processes will help to identify applications that are already being used by other organizations. This can be a good way to ensure that the new application is compatible with other systems and that it can be easily integrated with existing systems.

The other two options, Comparing the costs of those market leading online marketing applications and Understanding the features of leading online marketing applications available in the market through product demonstrations and ranking the applications in terms of features, are not as critical at this stage. The costs of the applications can be compared once the shortlist of applications has been finalized. The features of the applications can be understood through product demonstrations once the shortlist has been finalized. Therefore, the best course of action is to start with the current processes, map business capabilities to these processes, and identify which application(s) in the market can deliver such capabilities. This will help to narrow down the field of potential applications and identify those that are most likely to meet the needs of Wanderlust.

Here are some of the benefits of taking a process-centric approach to selecting a new marketing application:

It can help to ensure that the new application meets the needs of the business.

It can help to identify applications that are already being used by other organizations.

It can help to ensure that the new application is compatible with other systems and that it can be easily integrated with existing systems.

## NEW QUESTION # 35

Which runtime environments does SAP directly support an SAP BTP?

- A. Kubernetes/SAP Business Technology Platform (BTP), ABAP environment
- B. OpenJDK for Java applications/Openshift for Kubernetes
- C. SAP BTP, Cloud Foundry environment/SAP Business Technology Platform (BTP), ABAP environment/SAP BTP, Kyma runtime

**Answer: C**

Explanation:

SAP Business Technology Platform (BTP) is a suite of cloud-based platform-as-a-service (PaaS) offerings from SAP. BTP provides a variety of runtime environments for running applications, including:

SAP BTP, Cloud Foundry environment: This is a popular runtime environment for running Java, Node.js, and Python applications.

SAP Business Technology Platform (BTP), ABAP environment: This is a runtime environment for running ABAP applications.

SAP BTP, Kyma runtime: This is a runtime environment for running Kubernetes-based applications.

In addition to these runtime environments, BTP also provides a number of other services, such as:

Database services: BTP provides a variety of database services, including SAP HANA, MySQL, and PostgreSQL.

Messaging services: BTP provides a variety of messaging services, such as SAP Cloud Platform Integration and SAP Cloud Platform Event Mesh.

Storage services: BTP provides a variety of storage services, such as SAP Cloud Platform Object Storage and SAP Cloud Platform File Storage.

BTP is a comprehensive platform that provides a variety of services for running applications and managing data. The different runtime environments available in BTP allow you to choose the right environment for your specific needs.

SAP BTP supports multiple runtime environments for different purposes and skill sets. A runtime environment is any runtime that hosts applications and services. An SAP BTP environment provides integration into the SAP BTP account model, cockpit, and permissions management10. The following are the runtime environments that SAP directly supports on SAP BTP:

SAP BTP, Cloud Foundry environment: This environment allows you to create polyglot cloud applications in Cloud Foundry. It

supports various programming languages, such as Java, Node.js, Python, Go, and PHP. It also provides a code-to-container packaging and deployment model, platform-managed application security patching and updates, automatic application routing, load balancing, health checks, and multilevel self-healing. It also supports the Cloud Application Programming Model (CAP), which is an opinionated framework for developing business applications.

SAP Business Technology Platform (BTP), ABAP environment: This environment allows you to create ABAP-based cloud applications within the Cloud Foundry environment. It supports the ABAP programming language and the ABAP RESTful Programming Model (RAP), which is a framework for developing RESTful services and user interfaces. It also provides an integrated development lifecycle and enables you to reuse existing on-premise ABAP assets.

SAP BTP, Kyma runtime: This environment provides a fully managed cloud-native Kubernetes application runtime based on the open-source project "Kyma". It supports various programming languages and models, such as Node.js, Python, Go, Java, CAP, and serverless functions. It also provides a built-in service mesh, eventing framework, API gateway, service catalog, and service binding capabilities. It enables you to develop highly scalable, microservice-based applications and user-centric process extensions. Verified Reference: 10: <https://help.sap.com/docs/btp/architecture-and-development-guide-for-industry-cloud-solutions/runtimes-environments-and-programming-models> | <https://help.sap.com/docs/btp/sap-business-technology-platform/environments>

## NEW QUESTION # 36

As the Chief Enterprise Architect of Wanderlust GmbH, you are aware that EA principles should correlate to the Business and IT Strategic Objectives and decisions. In the list given below, the left column has some Wanderlust Business/IT objectives and decisions and the right column has some EA principles. Which objectives and decisions correlate best to which principle?

Minimize water loss during Lithium extraction	Ensure legal and regulatory compliance and minimize environmental impact Minimize technology diversity and complexity and subscribe before buy before build Maximize business agility and use innovation Adopt common use applications and balance best practice and with best of breed Protect business data and cloud first but not cloud only
Reluctant to move Core to Cloud but open to consider cloud for collaboration	Ensure legal and regulatory compliance and minimize environmental impact Minimize technology diversity and complexity and subscribe before buy before build Maximize business agility and use innovation Adopt common use applications and balance best practice and with best of breed Protect business data and cloud first but not cloud only
Smart Battery, Instant-Change and Perpetual Warranty initiatives	Ensure legal and regulatory compliance and minimize environmental impact Minimize technology diversity and complexity and subscribe before buy before build Maximize business agility and use innovation Adopt common use applications and balance best practice and with best of breed Protect business data and cloud first but not cloud only
Substitute bespoke applications	Ensure legal and regulatory compliance and minimize environmental impact Minimize technology diversity and complexity and subscribe before buy before build Maximize business agility and use innovation Adopt common use applications and balance best practice and with best of breed Protect business data and cloud first but not cloud only
Total cost of ownership optimization	Ensure legal and regulatory compliance and minimize environmental impact Minimize technology diversity and complexity and subscribe before buy before build Maximize business agility and use innovation Adopt common use applications and balance best practice and with best of breed Protect business data and cloud first but not cloud only

**Answer:**

Explanation:

### NEW QUESTION # 37

Why would you recommend building SAP Side-by-Side Extensions to an S/4HANA system based on SAP BTP?

- A. Extensions on SAP BTP technology can easily use of S/4HANA eventing.
- B. Extensions should be built on SAP BTP because SAP BTP is the only option for building a consistent user experience based on SAP Fiori UX styles.
- **C. Extensions on SAP BTP can maintain SAP user and security context and allow the use of S/4HANA eventing.**

#### Answer: C

Explanation:

There are a few reasons why you would recommend building SAP Side-by-Side Extensions to an S/4HANA system based on SAP BTP.

SAP BTP is a cloud-based platform, which means that extensions can be developed, deployed, and managed in the cloud. This makes it easy to scale and manage extensions, and it also makes it easier to collaborate with other developers.

SAP BTP provides a number of services that can be used to build extensions, such as SAP Cloud Platform Integration and SAP Cloud Platform Event Mesh. These services can help to make extensions more scalable, reliable, and secure.

SAP BTP supports a variety of programming languages, which means that developers can use the language they are most comfortable with. This can help to make the development process more efficient and productive.

In addition to these reasons, SAP BTP also allows extensions to maintain SAP user and security context and allow the use of S/4HANA eventing. This is important because it ensures that users are only able to access the data and functionality that they are authorized to access, and it also allows extensions to react to events that occur in S/4HANA.

Therefore, SAP BTP is a good choice for building SAP Side-by-Side Extensions to an S/4HANA system.

Extensions on SAP BTP can maintain SAP user and security context, which means that the extensions can use the same authentication and authorization mechanisms as the S/4HANA system and respect the user roles and permissions defined in the S/4HANA system.

Extensions on SAP BTP can use S/4HANA eventing, which means that the extensions can subscribe to business events that are

triggered by the S/4HANA system and react to them accordingly. For example, an extension can listen to a sales order creation event and perform some additional logic or integration based on the event data.

Extensions on SAP BTP can leverage the SAP Cloud Platform Integration Suite and the SAP HANA Data Management Suite, which provide a comprehensive set of services and tools for different integration scenarios, such as process integration, data integration, analytics integration, user integration, and thing integration.

Extensions on SAP BTP can benefit from the cloud-native capabilities of SAP BTP, such as scalability, elasticity, availability, and security. Extensions on SAP BTP can also take advantage of the various programming languages, frameworks, and technologies supported by SAP BTP, such as Java, Node.js, Python, Go, PHP, CAP, or serverless functions.

Verified Reference: 6: [https://help.sap.com/viewer/9d1db9835307451daa8c930fb9ab264/2020.002/en-US/6f7b0c5a5e0d4f8a8b7c0e9c6b6a7f5e.html#loio6f7b0c5a5e0d4f8a8b7c0e9c6b6a7f5e\\_\\_section\\_2](https://help.sap.com/viewer/9d1db9835307451daa8c930fb9ab264/2020.002/en-US/6f7b0c5a5e0d4f8a8b7c0e9c6b6a7f5e.html#loio6f7b0c5a5e0d4f8a8b7c0e9c6b6a7f5e__section_2)

## Topic 1, Case Study - Wanderlust

### Introduction

Wanderlust GmbH, headquartered in Germany but with manufacturing facilities and sales globally, is a leading global manufacturer of conventional fuel driven cars. They are renowned for their best-in-class engineering, but not so much for aftermarket customer service. In recent years, Wanderlust has had limited success expanding into the market of electric vehicles. Following is Wanderlust's geographical manufacturing and supply spread:



Wanderlust offers one compact electric Sedan (model ELAN) and one compact electric SUV (model ELUV), each with three variants - basic (LX), mid-range (VX) and high-end (ZX). Customers can also choose from a range of five metallic colors, two drive trains and two battery ranges. Overall, 50 different combinations are offered for all segments and variants put together.

### Extracts from CEO Interviews - Business Environment

#### Constraints/Issues

- o Stiff water consumption regulations and enormous penalties for violation - Lithium extraction is a heavy water intensive process and mine locations are in very arid areas like the Australian outback and Atacama Desert
- o Significant dependence on external suppliers of Lithium batteries due to limited number of manufacturing units, long lead times and high carbon footprint in all car manufacturing facilities except Brazil.
- o Long delays in spare battery availability, leading to an avalanche of unresolved battery related customer complaints for vehicles under warranty
- o Limited charging infrastructure, long charging cycles (as compared to refilling fuel) and slow resolution of battery related complaints.
- o Dwindling in store footfall due to pandemic (for feature-based vehicle selection prior to test drive) Wanderlust offers one compact electric Sedan (model ELAN) and one compact electric SUV (model ELUV), each with three variants - basic (LX), mid-range (VX) and high-end (ZX). Customers can also choose from a range of five metallic colors, two drive trains and two battery ranges. Overall, 50 different combinations are offered for all segments and variants put together.

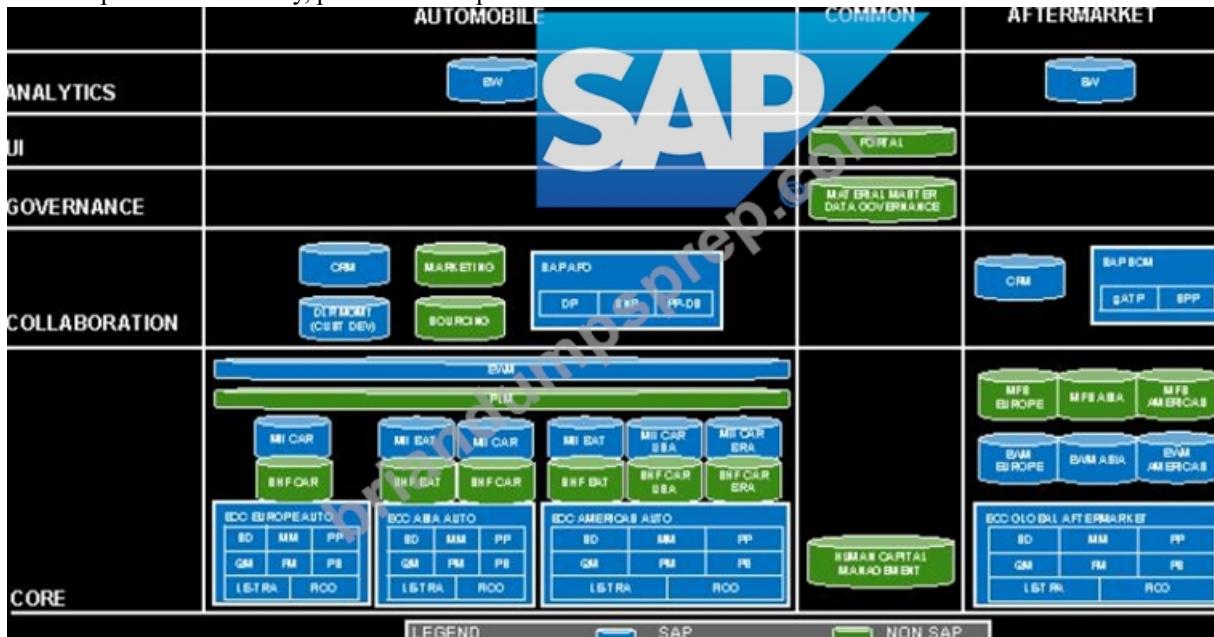
### Extracts from CEO Interviews - Business Environment

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- o Long delays in spare battery availability, leading to an avalanche of unresolved battery related customer complaints for vehicles under warranty
- o Limited charging infrastructure, long charging cycles (as compared to refilling fuel) and slow resolution of battery related complaints.

- o Dwindling in store footfall due to pandemic (for feature-based vehicle selection prior to test drive)
- Extracts from CIO Interviews - IT Environment Extracts from CIO Interviews - IT Environment Strategic Priorities - IT
- o Ease of usage
- o Ease of Maintenance
- o Total Cost of Ownership Optimization
- o Time to Value Acceleration Transformation Status
- o Only at a conceptual stage - no planning done yet
- o Nascent architecture practice
- o Unclear on supported processes, required capabilities, applications, and transition path
- o Yet to identify, prioritize and sequence initiatives



Wanderlust has a separate organization and setup for their Automobile and Aftermarket businesses

- o Wanderlust is reluctant to consider cloud for Core applications due to data privacy concerns, but are open for Collaboration applications
- o Automobile business started off in Europe and grew through acquisitions in Asia and Americas
- o Automobile business runs on three continental SAP ECC instances with inherited, disparate processes, which need to move to S/4HANA
- o Automotive business is also looking to harmonize their processes across the continents, adopt a seamless, transparent global supply chain for batteries and consolidate the continental instances into a global single instance, data regulations permitting
- o Automotive business uses a highly complex custom developed dealer management solution on ECC, which needs to be replaced
- o Automotive business uses SAP APO, which is nearing end of lifecycle and needs to be replaced by IBP (DP & SNP) & S/4HANA (PP-DS)
- o Automotive business uses several bespoke non-SAP applications, which are considered irreplaceable, except for the Marketing and Sourcing applications, which are expensive to maintain, seldom used and hence need to be replaced
- o Aftermarket business processes are largely uniform and handled through a single ECC instance which also should move to S/4HANA
- o Aftermarket business uses SAP SCM which is nearing end of lifecycle and needs to be replaced by S/4HANA AATP (gATP) and eSPP (SPP)

Extracts from Interview with Enterprise Architect Enterprise Architecture Dimensions & Maturity

o Wanderlust's Key EA Dimensions, their overall purpose and current maturity level

Sl No	EA Dimension	Purpose	Current Status & Maturity Level
1	Business-IT Alignment	Traceability between Business Drivers & IT Services	Only strategic objectives defined ●
2	Stakeholder Involvement	Stakeholders Identification, Awareness & Engagement in EA	Only a few stakeholders identified ●
3	Action & Impact	Usage of EA in Sourcing & Investment Decisions & Business Strategy	EA involved in RFP decisions ●
4	Architecture Development	Development Methodology with Standards & Reference Models	Nothing developed, methodology in place ●
5	Architecture Process	EA Creation, Maintenance, & Approval Processes	Ad hoc ●
6	Organization & Governance	Governance Organization Structure Approved by Senior Management	Governing body formed, team not yet ●
7	Communication	Documentation & Communication of EA Practice Decisions	Artefacts available but not known ●
8	People Enablement	Roles, Skills and RACI Definition of People Involved in EA	Role & skill set defined ●

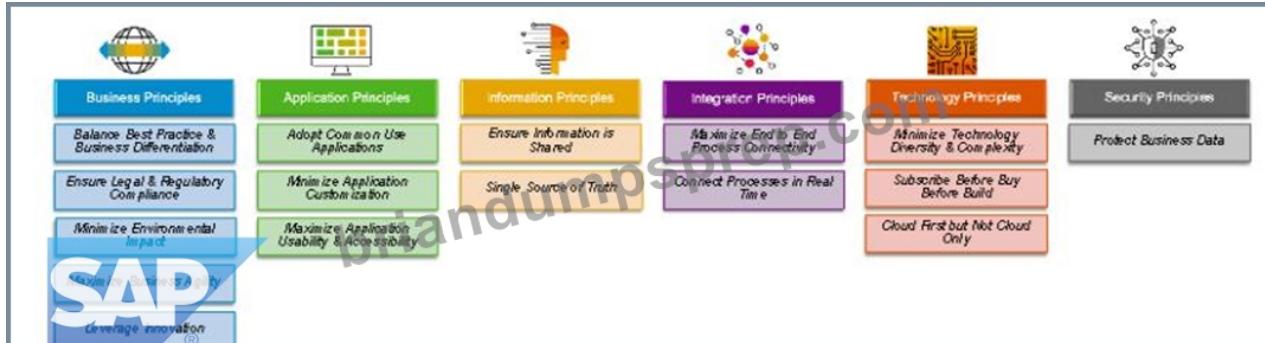
Top three priorities given the current maturity level, are as follows

o Stakeholder Involvement is the topmost priority, to create a Stakeholder Map that'll identify all key EA stakeholders within Wanderlust  
o Business-IT Alignment is also a top priority, to anchor every IT initiative to a Business Strategy Map, consisting of clearly defined strategic business objectives, tangible goals and measurable value drivers  
o Architecture Development is the next priority, beginning with development of business architectures, followed by application architectures and finally opportunities & solutions planning Enterprise Architecture Practice Structure (Current)



#### Enterprise Architecture Principles

o Wanderlust's Enterprise Architecture Principles are a collection of crisp and precise one liners pertaining to business, application, information, integration, technology and security aspects of transformation o Some of the EA Principles in the repository are



These EA Principles serve as high level directional statements and long term guard rails to the above six aspects of transformation programs & projects o They should ideally correlate (many to many) with the Strategic Objectives, defined in the Business-IT alignment EA Dimension - this is yet to be done though

#### NEW QUESTION # 38

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