

C_BCBTP_2502 Practice Tests | C_BCBTP_2502 Braindumps Pdf

Câu 1. Trong năm 20X1, công ty ABC mua một lô hàng với giá 100.000 và bán với giá 150.000. Vào thời điểm bán lô hàng này, giá để mua một lô hàng tương tự là 120.000 và tỷ lệ lạm phát giữa ngày bán và ngày mua là 10%. Lợi nhuận theo khái niệm **hỗn quán tính** là:

A. 30.000 B. 50.000
C. Không có phương án đúng D. 40.000

Câu 2. Nhận định nào sau đây là **sai**:

A. Trình bày trung thực thông tin không thích hợp sẽ không giúp người dùng đưa ra quyết định đúng đắn

■ Nguyên tắc thận trọng Không cho phép việc ghi thấp tài sản hoặc thu nhập hoặc ghi cao hơn các khoản nợ hoặc chi phí

C. Trình bày không trung thực của thông tin thích hợp sẽ không giúp người dùng đưa ra quyết định đúng đắn

■ Nguyên tắc trọng yếu cho phép không cần trình bày các khoản mục có giá trị nhỏ.

Câu 3. Một doanh nghiệp thay đổi phương pháp khấu hao từ đường thẳng sang số dư giảm dần. Đây là:

A. Thay đổi chính sách B. Không có phương án đúng.

C. Thay đổi ước tính kế toán D. Sai sót

Câu 4. Một doanh nghiệp thay đổi cách ghi nhận doanh thu để phù hợp với chuẩn mực **mới**. Theo IAS 8, doanh nghiệp cần làm gì trong báo cáo tài chính?

A. Không cần thực hiện nếu thay đổi không ảnh hưởng đến kỳ hiện tại
B. Thuyết minh lý do thay đổi, ảnh hưởng của thay đổi và áp dụng hồi tố nếu có thể
C. Thực hiện thay đổi từ kỳ báo cáo tiếp theo mà không cần hồi tố
D. Ghi nhận thay đổi trong Báo cáo tài chính của kỳ hiện tại mà không cần thuyết minh.

Câu 5. Doanh nghiệp thay đổi phương pháp tính giá hàng xuất kho từ phương pháp bình quân giá quyền sang phương pháp nhập trước xuất trước, việc thay đổi này làm cho giá trị hàng tồn kho đầu kỳ giảm 20.000; giá trị hàng tồn kho cuối kỳ giảm 30.000. Việc áp dụng hồi tố ảnh hưởng đến giá vốn hàng bán như sau:

A. Không thay đổi ■ Giảm 10.000 C. Giảm 20.000 D. Tăng 10.000

Câu 6. Khung khái niệm (Conceptual Framework) phân biệt thu nhập và chi phí dựa trên:

A. Thuế suất áp dụng

B. Khả năng sinh lời

C. Dòng tiền thực tế

■ Dòng giảm vốn chủ sở hữu không do giao dịch với chủ sở hữu

Câu 7. Đặc điểm “tính thích hợp” của thông tin tài chính hữu ích có nghĩa là:

A. Thông tin được trình bày kịp thời

B. Thông tin có khả năng ảnh hưởng đến quyết định của người sử dụng

C. Thông tin được trình bày một cách dễ hiểu

D. Thông tin đầy đủ

Câu 8. Khoản mục nào sau đây không được trình bày trong Báo cáo thay đổi vốn chủ sở hữu:

A. Cố tức đã trả

B. Lãi từ thu nhập toàn diện khác

C. Giá trị thanh toán các khoản vay dài hạn

D. Phát hành cổ phiếu mới

Câu 9. Một công ty có vốn chủ sở hữu đầu kỳ là 100.000 triệu. Trong kỳ, công ty ghi nhận lợi nhuận sau thuế 60.000 triệu, chi cổ tức tiền mặt 15.000 triệu và thu nhập toàn diện khác sau thuế - 20.000 triệu. Vốn chủ sở hữu cuối kỳ là:

A. 125.000 triệu B. 165.000 triệu

C. Không có phương án đúng D. 145.000 triệu

Câu 10. Một tài sản có báo giá thị trường là 1.500 triệu đồng. Doanh nghiệp cần chi 30 triệu để vận chuyển đến thị trường bán. Chi phí giao dịch là 10 triệu đồng. Giá trị hợp lý là:

A. 1.470 triệu đồng

B. 1.500 triệu đồng

C. Không có phương án đúng

D. 1.460 triệu đồng

Câu 11. Các báo cáo tài chính của đơn vị được lập theo thứ tự nào?

Trang 1/6

TroytecDumps free update our training materials, which means you will always get the latest C_BCBTP_2502 exam training materials. If C_BCBTP_2502 exam objectives change, The learning materials TroytecDumps provided will follow the change. TroytecDumps know the needs of each candidate, we will help you through your C_BCBTP_2502 Exam Certification. We help each candidate to pass the exam with best price and highest quality.

SAP C_BCBTP_2502 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">Discovering SAP Business Technology Platform: This section of the exam measures the skills of SAP Solution Architects and focuses on positioning the SAP Business Technology Platform within the overall SAP Business Suite strategy. It includes understanding the platform's role in enabling transformation, aligning with enterprise strategy, and supporting digital innovation. Candidates are expected to recognize the relevance of SAP BTP in modern business processes and how it integrates with other SAP offerings.
Topic 2	<ul style="list-style-type: none">Illustrating CIO Transformation Delivered by SAP Business Suite: This section of the exam evaluates the skills of IT Transformation Managers and covers the role of SAP Business Suite in delivering value for CIO-led digital transformation. It highlights the significance of SAP's portfolio in enterprise IT, introduces the capabilities of SAP BTP, and shows how it connects with end-to-end processes and industry-specific use cases. Candidates should also be able to identify the key products within SAP BTP and explain how cross-portfolio components integrate to deliver measurable value.

>> C_BCBTP_2502 Practice Tests <<

C_BCBTP_2502 Braindumps Pdf, Valid C_BCBTP_2502 Test Question

Our website has different kind of certification dumps for different companies; you can find a wide range of SAP test questions and high-quality of dumps torrent. What's more, you just need to spend one or two days to practice the C_BCBTP_2502 Certification Dumps if you decide to choose us as your partner. It will be very simple for you to pass the C_BCBTP_2502 real exam.

SAP Certified Associate - Positioning SAP Business Technology Platform as part of SAP Business Suite Sample Questions (Q23-Q28):

NEW QUESTION # 23

Which of the following are key features of SAP BTP's Integration Suite? (Choose two).

- A. Restricted integration to SAP-only services.
- B. **Built-in API management for secure data exchange.**
- C. Manual data processing with no automation.
- D. **Prebuilt connectors for SAP and third-party applications.**

Answer: B,D

Explanation:

The SAP Integration Suite is designed to handle the complexities of a hybrid and heterogeneous IT landscape.

One of its most significant features is the availability of thousands of prebuilt connectors and integration flows for both SAP and third-party applications (such as Salesforce, ServiceNow, and various government portals). These "accelerators" significantly reduce the time and cost associated with integration projects, as developers do not have to build connections from scratch. This allows businesses to achieve a faster "time-to-value" when expanding their digital ecosystem.

Another critical feature is built-in API management. As enterprises move toward microservices and cloud-native applications, the number of APIs (Application Programming Interfaces) increases exponentially. SAP Integration Suite provides a centralized layer to govern, secure, and monitor these APIs. This ensures that data exchange between systems is not only efficient but also highly secure, protecting the enterprise from unauthorized access or data breaches. By combining prebuilt content with robust API governance, SAP BTP enables organizations to create a "composable enterprise" where different systems can be easily connected and reconfigured to meet changing business needs, moving away from the rigid, manual processes of the past.

NEW QUESTION # 24

Which SAP BTP component provides a centralized hub for managing enterprise APIs?

- A. SAP SuccessFactors
- B. **SAP API Management**
- C. SAP Ariba
- D. SAP Business Network

Answer: B

Explanation:

As businesses move toward a "composable" architecture, APIs (Application Programming Interfaces) become the essential links between different software components. SAP API Management, a core capability of the SAP Integration Suite on BTP, provides a centralized hub to design, publish, secure, and monitor these APIs.

In a complex SAP Business Suite environment, APIs might be exposed from S/4HANA, SuccessFactors, or even third-party non-SAP systems. Without a centralized management tool, these connections become difficult to track, secure, and update.

SAP API Management allows IT administrators to enforce consistent security policies (such as OAuth or rate-limiting) across all enterprise services, protecting sensitive data from unauthorized access. It also includes a

"Developer Portal," which serves as a self-service catalog where developers can discover and test available APIs, significantly speeding up the development of new applications and integrations. By positioning API Management as a central pillar, SAP BTP enables "API-first" development, which is critical for digital transformation. This ensures that the enterprise is open and connectable, allowing for seamless communication between the digital core and the vast ecosystem of cloud services, mobile apps, and IoT

devices.

NEW QUESTION # 25

Which SAP BTP service supports real-time financial data analysis for banking and finance industries?

- A. SAP HANA Cloud
- B. SAP Fieldglass
- C. SAP Conversational AI
- D. SAP Business Network

Answer: A

Explanation:

For the banking and finance industries, the ability to process and analyze data in real-time is not just an advantage-it is a regulatory and operational necessity. SAP HANA Cloud is the foundational BTP service that supports this requirement. Due to its advanced in-memory computing architecture, HANA Cloud allows financial institutions to perform complex risk assessments, liquidity monitoring, and fraud detection on live transactional data.

In the context of the SAP Business Suite for Finance, HANA Cloud eliminates the latency associated with traditional data warehousing. Financial analysts can run "what-if" simulations and "instant closes" directly on the production data set. This real-time capability is essential for managing market volatility and meeting stringent reporting deadlines. Furthermore, HANA Cloud's multi-model processing allows it to handle not just standard relational data, but also spatial and graph data, which are increasingly used in modern financial services for relationship mapping and anti-money laundering (AML) initiatives. By positioning HANA Cloud as the central data engine, SAP BTP provides the high-performance infrastructure needed to power the next generation of digital banking services.

NEW QUESTION # 26

Which market trend is driving the adoption of SAP BTP?

- A. Decreasing focus on API-based integrations.
- B. Declining use of cloud-based solutions.
- C. Increased need for data-driven decision-making.
- D. Reduced emphasis on business automation.

Answer: C

Explanation:

One of the most powerful market trends driving the global adoption of SAP BTP is the increased need for data-driven decision-making. In today's hyper-competitive landscape, "gut feeling" is no longer a viable strategy for business leaders. Organizations are sitting on mountains of data, but the challenge lies in extracting actionable insights from it. SAP BTP addresses this trend by providing a unified environment where data management, analytics, and AI converge. This allows businesses to transform raw data into a strategic asset, enabling more accurate forecasting, optimized operations, and enhanced customer experiences.

This trend is further accelerated by the "Digital Transformation" movement, where companies are moving away from monolithic, isolated systems toward agile, interconnected platforms. Businesses now demand real-time visibility across their entire value chain from procurement to sales. SAP BTP's ability to integrate disparate systems and provide a "single source of truth" through SAP HANA Cloud and SAP Analytics Cloud directly addresses this market demand. As companies strive to become "Intelligent Enterprises," they rely on BTP to provide the technical infrastructure that supports continuous innovation, rapid automation, and the ability to pivot their business models based on data-driven evidence rather than historical assumptions.

NEW QUESTION # 27

Which SAP BTP service enables businesses to orchestrate and monitor enterprise-wide workflows?

- A. SAP Workflow Management
- B. SAP Conversational AI
- C. SAP Ariba
- D. SAP Business Network

Answer: A

Explanation:

In the context of the Intelligent Enterprise, business processes often span multiple departments and different software systems. SAP Workflow Management (now largely integrated into the SAP Build Process Automation suite) is the specific BTP service designed to bridge these gaps. It allows organizations to digitize, manage, and operate business processes with high levels of transparency. The service provides a centralized platform to define process flows, set approval limits, and ensure that tasks are routed to the correct stakeholders in a timely manner.

The importance of this service lies in its ability to provide "live process visibility." Unlike traditional siloed workflows, SAP Workflow Management on BTP can pull data from various SAP Business Suite components-like Finance, Procurement, or HR-to create an end-to-end view of a business operation. This orchestration is critical for identifying bottlenecks and improving operational efficiency. While SAP Business Network and SAP Ariba facilitate external collaboration and procurement respectively, they do not provide the underlying technical framework for custom workflow orchestration across the entire enterprise landscape.

By utilizing BTP's workflow capabilities, companies can achieve a higher level of automation and governance, ensuring that business rules are consistently applied across all digital touchpoints, whether the underlying systems are cloud-based or on-premise.

NEW QUESTION # 28

.....

There have many shortcomings of the traditional learning methods. If you choose our C_BCBTP_2502 test training, the intelligent system will automatically monitor your study all the time. Once you study our C_BCBTP_2502 certification materials, the system begins to record your exercises. Also, the windows software will automatically generate a learning report when you finish your practices of the C_BCBTP_2502 Real Exam dumps, which helps you to adjust your learning plan. It is crucial that you have formed a correct review method. The role of our C_BCBTP_2502 test training is optimizing and monitoring your study. Sometimes you have no idea about your problems. So you need our C_BCBTP_2502 real exam dumps to promote your practices.

C_BCBTP_2502 Braindumps Pdf: https://www.troytec.dumps.com/C_BCBTP_2502-troytec-exam-dumps.html

- Quiz 2026 SAP C_BCBTP_2502: High-quality SAP Certified Associate - Positioning SAP Business Technology Platform as part of SAP Business Suite Practice Tests Copy URL \Rightarrow www.exam4labs.com \Leftarrow open and search for \rightarrow C_BCBTP_2502 to download for free Valid Test C_BCBTP_2502 Braindumps
- C_BCBTP_2502 Latest Exam Pdf C_BCBTP_2502 Test Online C_BCBTP_2502 Practice Exam Search for \rightarrow C_BCBTP_2502 \blacktriangle and download it for free on [www.pdfvce.com] website Valid C_BCBTP_2502 Test Dumps
- Pass-Sure C_BCBTP_2502 Practice Tests - Pass C_BCBTP_2502 in One Time - Latest C_BCBTP_2502 Braindumps Pdf Easily obtain [C_BCBTP_2502] for free download through « www.practicevce.com » C_BCBTP_2502 Actual Dump
- C_BCBTP_2502 Reliable Test Braindumps C_BCBTP_2502 Latest Exam Pdf C_BCBTP_2502 Actual Dump \square Easily obtain \star C_BCBTP_2502 \star \star \star for free download through [www.pdfvce.com] C_BCBTP_2502 Actual Dump
- 100% Pass SAP - C_BCBTP_2502 - High Hit-Rate SAP Certified Associate - Positioning SAP Business Technology Platform as part of SAP Business Suite Practice Tests Search for "C_BCBTP_2502" on \rightarrow www.vceengine.com immediately to obtain a free download Reliable C_BCBTP_2502 Real Test
- Pass Guaranteed Quiz C_BCBTP_2502 - High-quality SAP Certified Associate - Positioning SAP Business Technology Platform as part of SAP Business Suite Practice Tests Go to website { www.pdfvce.com } open and search for \rightarrow C_BCBTP_2502 \square \square \square to download for free C_BCBTP_2502 Latest Exam Pdf
- C_BCBTP_2502 Reliable Test Braindumps Study C_BCBTP_2502 Group Valid C_BCBTP_2502 Test Review \square Search for \rightarrow C_BCBTP_2502 \square \square \square and easily obtain a free download on \rightarrow www.verifieddumps.com \square \square \square \square C_BCBTP_2502 Sample Test Online
- Pass-Sure C_BCBTP_2502 Practice Tests - Pass C_BCBTP_2502 in One Time - Latest C_BCBTP_2502 Braindumps Pdf Immediately open \square www.pdfvce.com \square and search for \Rightarrow C_BCBTP_2502 \Leftarrow to obtain a free download \square \square Study C_BCBTP_2502 Group
- 2026 C_BCBTP_2502 Practice Tests - SAP Certified Associate - Positioning SAP Business Technology Platform as part of SAP Business Suite Realistic Braindumps PdfFree PDF The page for free download of \triangleright C_BCBTP_2502 \triangleleft on (www.prepawayexam.com) will open immediately Valid C_BCBTP_2502 Test Dumps
- C_BCBTP_2502 New Dumps Reliable C_BCBTP_2502 Real Test Latest C_BCBTP_2502 Exam Bootcamp \square \square Search for \triangleright C_BCBTP_2502 \square and obtain a free download on \triangleright www.pdfvce.com \blacktriangleleft \square C_BCBTP_2502 Latest Exam Pdf
- Pass-Sure C_BCBTP_2502 Practice Tests - Pass C_BCBTP_2502 in One Time - Latest C_BCBTP_2502 Braindumps Pdf \Rightarrow www.examdiscuss.com \Leftarrow is best website to obtain \square C_BCBTP_2502 \square for free download Reliable C_BCBTP_2502 Braindumps Sheet
- myportal.utt.edu.tt, www.stes.tyc.edu.tw, www.stes.tyc.edu.tw,

