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## SAP Certified Associate - Positioning SAP Business Suite via SAP Financial Management Solutions Sample Questions (Q37-Q42):

### NEW QUESTION # 37

Which key area of Financial Management has a central focus on funding the business and supporting sustainable growth?

- A. Governance, Risk, & Compliance
- **B. Treasury & Working Capital**
- C. Accounting & Financial Close
- D. Financial Planning & Analysis

**Answer: B**

Explanation:

Comprehensive and Detailed 150 to 250 words of Explanation From Positioning SAP Business Suite via SAP Financial Management Solutions documents:

The Treasury & Working Capital pillar is uniquely positioned to focus on the liquidity and financial health required to fund business

operations and long-term growth. While Accounting & Financial Close records what has happened and FP&A plans for what will happen, Treasury Management ensures the company has the actual capital available to execute those plans. This involves managing cash positions, optimizing bank relations, and mitigating financial risks such as currency fluctuations or interest rate volatility. Sustainable growth is supported through efficient working capital management, which minimizes the amount of capital tied up in the "Cash Conversion Cycle." By optimizing accounts receivable and accounts payable through SAP's integrated tools, the CFO can free up internal cash flow to reinvest in the business without relying solely on external debt. Furthermore, modern SAP Treasury solutions include features for sustainable finance, helping organizations track and manage green bonds or ESG-linked loans. By providing real-time visibility into global cash across all entities, SAP Treasury & Working Capital enables the CFO to act as a strategic "Chief Value Officer," ensuring that the organization remains solvent, resilient, and ready to capitalize on new market opportunities.

#### NEW QUESTION # 38

What does SAP's Tax Management solution handle?

- A. Supporting quote to cash processes
- B. Automating financial statements
- C. Linking financial outcomes to operational drivers
- **D. Various types of taxes and e-invoicing**

**Answer: D**

#### NEW QUESTION # 39

What is the role of SAP Financial Closing Cockpit?

- A. To manage employee benefits
- B. To optimize supply chain operations
- **C. To automate and streamline financial closing processes**
- D. To generate marketing reports

**Answer: C**

#### NEW QUESTION # 40

Which component of Management Accounting is used to report on profitability in real-time?

- A. Overhead Cost Accounting
- B. Actual Costing
- **C. Margin Analysis**
- D. Product Cost Planning

**Answer: C**

Explanation:

Comprehensive and Detailed 150 to 250 words of Explanation From Positioning SAP Business Suite via SAP Financial Management Solutions documents:

In SAP S/4HANA, Margin Analysis (formerly known as Account-based CO-PA) is the primary component of Management Accounting used to report on profitability in real-time. This is made possible by its deep integration with the Universal Journal. Unlike legacy "Costing-based" Profitability Analysis, which stored data in separate tables and often required complex reconciliations with the General Ledger, Margin Analysis uses the same ledger and dimensions as Financial Accounting.

Because every sales transaction—from the moment an item is shipped to when the invoice is posted—is captured in the Universal Journal with full detail (including customer, product, region, and cost of goods sold), the CFO can see real-time profitability without waiting for month-end allocations. Margin Analysis provides a "market-oriented" view of the business, allowing users to drill down into the contribution margins of specific market segments. It also supports advanced features like "predictive accounting" where the system can project future margins based on open sales orders. This provides management with the immediate insights needed to make informed decisions about pricing, product mix, and market strategy, ensuring the business can steer toward the most profitable opportunities as they arise.

### NEW QUESTION # 41

Which SAP Finance technology ensures all finance data is available from a Single source?

- A. Actual Costing
- **B. Universal Journal**
- C. Extension Ledger
- D. Document Splitting

**Answer: B**

Explanation:

Comprehensive and Detailed 150 to 250 words of Explanation From Positioning SAP Business Suite via SAP Financial Management Solutions documents:

The cornerstone of SAP S/4HANA Finance is the Universal Journal (table ACDOCA). Traditionally, financial systems relied on separate tables for General Ledger (GL), Controlling (CO), Asset Accounting (AA), and Material Ledger (ML). This fragmentation led to data silos, necessitated complex reconciliations at period end, and often resulted in "multiple versions of the truth." The Universal Journal revolutionizes this by combining all these components into a single line-item table.

By providing a Single Source of Truth, the Universal Journal ensures that financial and managerial accounting are inherently reconciled. Every transaction captured in the system updates one table with all relevant dimensions-including market segments, cost centers, and functional areas. This eliminates the need for reconciliation between FI and CO and provides immediate, real-time access to granular data. For the CFO, this means faster financial closes and the ability to drill down from high-level financial statements directly to the underlying operational detail without leaving the report. This architecture is the "digital core" that enables all other advanced SAP Financial Management capabilities, such as real-time analytics and predictive forecasting.

### NEW QUESTION # 42

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