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SAP Certified Associate - SAP S/4HANA Cloud Private Edition, Financial Accounting Sample Questions (Q59-Q64):

NEW QUESTION # 59

Your company based in France has a permanent establishment in Switzerland where financial statements are required by law. Which organizational unit do you need to create for the permanent establishment in Switzerland?

- A. Segment
- B. Profit center
- C. Business area
- D. Company code

Answer: D

Explanation:

To meet legal requirements for financial statements in Switzerland, you need to create a separate company code for the permanent establishment there. A company code is the smallest organizational unit for which a complete self-contained set of accounts can be drawn up for purposes of external reporting. This includes recording all relevant transactions and generating necessary financial statements.

Here are the steps to create a company code in SAP S/4HANA:

Define Company Code:

Transaction Code: OX02

Path: IMG -> Enterprise Structure -> Definition -> Financial Accounting -> Edit, Copy, Delete, Check Company Code.

Enter a four-character alphanumeric code for the new company code and fill in the necessary details such as company name, city, country, currency, and language. Save the entries.

Assign Company Code to Company:

Transaction Code: OX16

Path: IMG -> Enterprise Structure -> Assignment -> Financial Accounting -> Assign company code to company.

Select the company code and assign it to the appropriate company.

Define Additional Settings:

Fiscal Year Variant: Define and assign a fiscal year variant suitable for Switzerland if it differs from your main fiscal year variant (Transaction Code: OB29 and OB37).

Field Status Variant: Assign field status variants to your company code to control the data entry for different fields (Transaction Code: OBC4 and OBC5).

Open and Close Posting Periods:

Transaction Code: OB52

Define the periods during which posting is allowed for the company code.

By creating a company code, you ensure that the financial transactions for the Swiss establishment are recorded separately, and the financial statements can be prepared as required by Swiss law.

NEW QUESTION # 60

Your company follows IFRS accounting principles and needs to issue a full financial statement for its two main divisions "Consumer Products" & "Professional Products".

What do you need to achieve segment reporting in this scenario? Note: There are 3 correct answers to this question.

- A. Segments
- B. Profit centers
- C. Business areas
- D. Document splitting
- E. Profitability segments

Answer: A,B,C

Explanation:

Segment reporting in SAP S/4HANA is essential for organizations that need to comply with IFRS (International Financial Reporting Standards) or other accounting principles requiring the disclosure of financial performance by business segments. In this scenario, the company needs to issue a full financial statement for its two main divisions: "Consumer Products" and "Professional Products." Let's analyze each option to determine the correct answers.

Explanation of Each Option:

C. Segments

* Correct : Segments are explicitly designed for external reporting under IFRS and other accounting standards. They represent the primary structure for segment reporting in SAP S/4HANA.

* Segments are derived from Profitability Analysis (CO-PA) and are used to report revenue, expenses, assets, and liabilities by division or business unit.

* Reference : According to IFRS 8 (Operating Segments), companies must disclose financial information about their operating segments. In SAP S/4HANA, segments are integrated into the Universal Journal (ACDOCA) and are automatically updated during financial postings.

D. Profit centers

* Correct : Profit centers are organizational units within Controlling (CO) that represent specific areas of responsibility within an organization. They can be used for internal management reporting and, indirectly, for segment reporting.

* Profit centers provide detailed insights into profitability by division or product line. While they are not directly used for IFRS-compliant external reporting, they play a critical role in segment reporting because they can be mapped to segments for external disclosures.

* Reference : Profit centers are linked to segments via configuration in SAP S/4HANA, enabling seamless integration between internal and external reporting.

E. Business areas

* Correct : Business areas are another organizational unit in SAP S/4HANA that can be used for segment reporting. They allow financial statements to be prepared based on business divisions or product lines.

* Business areas are particularly useful for segment reporting when profit centers are not fully implemented or when additional granularity is required. However, note that business areas are optional in SAP S/4HANA and require manual activation.

* Reference : Business areas are supported in the Universal Journal (ACDOCA) and can be used to generate financial statements by division, aligning with IFRS requirements.

A. Profitability segments

* Incorrect : Profitability segments are part of Profitability Analysis (CO-PA) and are primarily used for internal management reporting. While they provide detailed profitability data, they are not directly used for IFRS-compliant external segment reporting.

* Reference : Profitability segments focus on cost-of-sales accounting and profitability analysis rather than external financial disclosures.

B. Document splitting

* Incorrect : Document splitting ensures that financial documents are split at the line-item level to maintain balance sheet integrity across dimensions like profit centers or segments. While document splitting supports accurate reporting, it is not a standalone requirement for segment reporting.

* Reference : Document splitting is a technical feature that ensures proper allocation of financial postings but does not define the structure for segment reporting.

Key References to SAP S/4HANA Documentation:

* SAP S/4HANA Finance for Group Reporting : Explains how segments are configured and used for IFRS-compliant external reporting.

* SAP Help Portal - Segment Reporting : Provides detailed guidance on using segments, profit centers, and business areas for segment reporting.

* IFRS 8 - Operating Segments : Outlines the requirements for segment reporting under IFRS, which SAP S/4HANA supports through its segment functionality.

* SAP S/4HANA Universal Journal : Describes how segments, profit centers, and business areas are integrated into the ACDOCA table for real-time reporting.

NEW QUESTION # 61

At which level do you define functional areas in SAP S/4HANA?

- A. Controlling area
- B. Financial statement version
- C. Company code
- D. Client

Answer: D

NEW QUESTION # 62

You define the technical clearing account for Integrated Asset Acquisition in Customizing. Which prerequisites must be met?

Note: There are 2 correct answers to this question.

- A. The account is defined as a reconciliation account for fixed assets.

- B. The account is defined in the account determination for each asset class.
- C. The account is defined as open item managed.
- D. The account is a balance sheet account.

Answer: A,D

NEW QUESTION # 63

Which of the following currency types can be defined for a specific ledger? Note: There are 3 correct answers to this question.

- A. 30 = Group currency
- B. 60 = Global company currency
- C. 40 = Hard currency
- D. 10 = Company code currency
- E. 00 = Document currency

Answer: A,D,E

Explanation:

Comprehensive Detailed Explanation with all SAP S/4HANA Cloud References In SAP S/4HANA, ledgers are used to manage financial accounting data and support parallel accounting requirements (e.g., local GAAP vs. IFRS). Each ledger can be configured with specific currency types to meet reporting and compliance needs. Let's analyze each option to determine which currency types can be defined for a specific ledger.

Explanation of Each Option:

B. 00 = Document currency

* Correct : The document currency (currency type 00) is the currency in which a financial transaction is originally recorded. It is always available in every ledger because it ensures that the original transaction amount is preserved for reporting and reconciliation purposes.

* For example, if an invoice is issued in USD, the document currency will be USD. This currency type is essential for maintaining accurate financial records.

* Reference : According to SAP documentation, the document currency is stored in the Universal Journal (ACDOCA) and is a mandatory field for every financial posting.

D. 10 = Company code currency

* Correct : The company code currency (currency type 10) is the default currency of the company code.

It is automatically available in every ledger and is used as the primary currency for legal reporting and balance sheet preparation.

* For example, if the company code currency is EUR, all postings are converted to EUR for reporting purposes, regardless of the document currency.

* Reference : The company code currency is defined during the creation of the company code and is a key component of financial reporting at the company code level.

E. 30 = Group currency

* Correct : The group currency (currency type 30) is used for consolidation purposes and represents the currency of the corporate group or headquarters. It can be defined for specific ledgers to support group reporting requirements, such as preparing consolidated financial statements.

* For example, if the group currency is USD, financial data from multiple company codes can be converted to USD for consolidation.

* Reference : Group currency is critical for external reporting under IFRS and is supported in SAP S/4HANA through ledger configuration.

A. 60 = Global company currency

* Incorrect : The global company currency (currency type 60) is not a standard currency type in SAP S/4HANA. While some custom implementations might use this term, it is not officially recognized in SAP documentation for ledger configuration.

* Reference : SAP S/4HANA supports predefined currency types like document currency, company code currency, and group currency, but global company currency is not part of the standard configuration.

C. 40 = Hard currency

* Incorrect : Hard currency (currency type 40) is a special currency type used in countries with high inflation or currency instability. It is not typically defined for specific ledgers unless required by local regulations.

* Reference : Hard currency is optional and is only relevant in specific scenarios, such as hyperinflationary economies. It is not a standard requirement for ledger configuration.

Key References to SAP S/4HANA Documentation:

* SAP S/4HANA Finance for Parallel Accounting : Explains how different currency types are used in ledgers to support parallel accounting requirements.

- * SAP Help Portal - Currency Types in Ledgers : Provides detailed guidance on configuring currency types for specific ledgers.
- * Universal Journal (ACDOCA) : Highlights that document currency (00), company code currency (10), and group currency (30) are stored in the universal journal and are essential for financial reporting.
- * Group Reporting in SAP S/4HANA : Describes the use of group currency (30) for consolidation purposes.

NEW QUESTION # 64

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