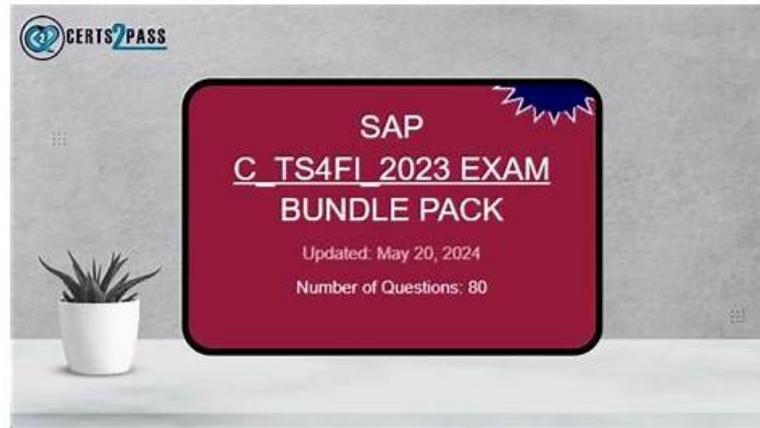


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## SAP Certified Associate - SAP S/4HANA Cloud Private Edition, Financial Accounting Sample Questions (Q43-Q48):

### NEW QUESTION # 43

Which of the following objects is only a statistical account assignment for cost postings to an asset?

- A. Profit center
- B. WBS element
- C. Internal order
- D. Cost center

**Answer: A**

Explanation:

Comprehensive Detailed Explanation with all SAP S/4HANA Cloud References In SAP S/4HANA, statistical account assignments

are used for reporting and analysis purposes but do not directly receive actual cost postings. Among the options provided, the profit center is the object that serves as a statistical account assignment for cost postings to an asset. Let's analyze each option to determine the correct answer.

Explanation of Each Option:

A. Profit center

\* Correct : The profit center is a statistical account assignment in SAP S/4HANA. It is used to track costs and revenues for internal management reporting and profitability analysis but does not receive actual cost postings. When posting costs to an asset, the profit center can be assigned statistically to provide additional reporting dimensions without affecting the actual accounting entries.

\* Reference : According to SAP documentation, profit centers are classified as statistical objects because they do not participate in actual cost distribution or settlement processes.

B. Internal order

\* Incorrect : An internal order is a real account assignment object that can receive actual cost postings.

Internal orders are used to collect costs for specific projects, activities, or events and can later settle these costs to other cost objects, such as cost centers or assets.

\* Reference : Internal orders actively participate in cost distribution and settlement, making them a real (not statistical) account assignment.

C. Cost center

\* Incorrect : A cost center is also a real account assignment object that receives actual cost postings.

Cost centers are used to allocate and manage costs within an organization and are directly involved in cost accounting processes.

\* Reference : Cost centers are primary cost objects in Controlling (CO) and are not considered statistical account assignments.

D. WBS element

\* Incorrect : A Work Breakdown Structure (WBS) element is a real account assignment object used in Project System (PS). WBS elements can receive actual cost postings for project-related expenses and are actively involved in project cost management and settlement processes.

\* Reference : WBS elements are real account assignments and are not classified as statistical objects.

Key References to SAP S/4HANA Documentation:

\* SAP S/4HANA Finance for Asset Accounting (FI-AA) : Explains the role of statistical and real account assignments in cost postings to assets.

\* SAP Help Portal - Profit Center Accounting : Provides detailed guidance on the use of profit centers as statistical objects for reporting purposes.

\* Account Assignment Objects in SAP S/4HANA : Describes the differences between real and statistical account assignments, including profit centers, cost centers, internal orders, and WBS elements.

\* Integration of FI-AA and CO : Highlights how profit centers are used for reporting and analysis without receiving actual cost postings.

#### NEW QUESTION # 44

Which object is used to directly support the preparation for consolidation?

- A. Ledgers/Ledger Groups
- B. Functional Areas
- C. Segments/Profit Centers
- D. Company/Trading Partner

**Answer: A**

#### NEW QUESTION # 45

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

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

**Answer: B,D,E**

#### NEW QUESTION # 46

You post an incoming payment from a customer with a residual item for a payment difference.  
What are the consequences?

Note: There are 2 correct answers to this question.

- A. The residual item is written off to a cost account.
- **B. The residual item becomes a new receivable.**
- C. Both the original open item and the residual item remain on the account as open items.
- **D. The original document and the payment are cleared.**

**Answer: B,D**

#### **NEW QUESTION # 47**

Which date must the system determine when you enter an invoice that needs to be paid?

- A. Reference date
- B. Payment date
- **C. Baseline date**
- D. Order date

**Answer: C**

#### **NEW QUESTION # 48**

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