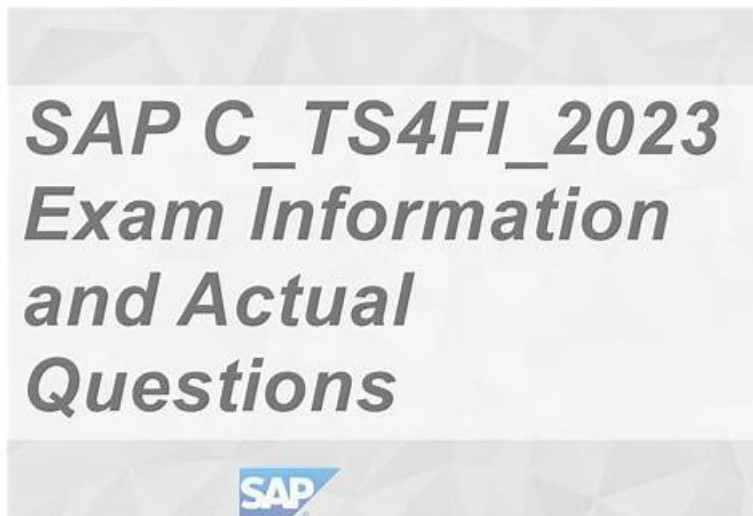


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## SAP Certified Associate - SAP S/4HANA Cloud Private Edition, Financial Accounting Sample Questions (Q41-Q46):

### NEW QUESTION # 41

Which parameters can you configure on the dunning level? Note: There are 2 correct answers to this question.

- A. Payment deadline
- B. Days in arrears
- C. Line item grace period
- D. Interest indicator

**Answer: B,C**

#### NEW QUESTION # 42

You post an unplanned depreciation to an asset.  
What is the effect on FI-AA and FI-GL?

- A. Posting is done in FI-AA in real time and in FI-GL once the periodic posting program has run.
- **B. Posting is done in FI-AA and in FI-GL online and in real time.**
- C. Posting is done in FI-AA in real time and in FI-GL once the depreciation posting program has run.
- D. Posting is not done in FI-AA and in FI-GL until the depreciation posting program has run.

**Answer: B**

#### NEW QUESTION # 43

What account types can you use to classify general ledger accounts in SAP S/4HANA?  
There are 3 correct answers to this question.

- A. Reconciliation accounts
- B. Field status group
- **C. Non-operating expense or income**
- **D. Balance sheet**
- **E. Secondary costs**

**Answer: C,D,E**

#### NEW QUESTION # 44

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

**Answer: A,C**

#### NEW QUESTION # 45

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

**Answer: B,C,E**

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 # 46

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