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SAP Certified Associate - SAP S/4HANA Cloud Private Edition, Financial Accounting Sample Questions (Q88-Q93):

NEW QUESTION # 88

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

Answer: C

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 # 89

You need to explain the concept of noted items in SAP S/4HANA. Which characteristics are specific to noted items?

Note: There are 3 correct answers to this question.

- A. They update the general ledger in Entry View only.
- B. They can be accessed by the payment program and the dunning program.
- C. They generate statistical postings.
- D. They are managed as open items on customer and vendor accounts.
- E. They generate postings that do not balance.

Answer: B,C,D

NEW QUESTION # 90

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

Answer: B,C

NEW QUESTION # 91

What is the prerequisite for a G/L account to switch off open item management for it?

- A. It has no open items.
- B. It has not been posted to.
- C. It has been blocked against postings.
- D. It has a zero balance.

Answer: A

Explanation:

Comprehensive Detailed Explanation with all SAP S/4HANA Cloud References In SAP S/4HANA, open item management is a feature used for G/L accounts that require reconciliation of outstanding items, such as vendor accounts, customer accounts, or bank clearing accounts. To switch off open item management for a G/L account, the account must meet specific prerequisites. Let's analyze each option to determine the correct answer.

Explanation of Each Option:

D. It has no open items.

* Correct : The primary prerequisite for switching off open item management for a G/L account is that the account must have no open items . Open item management tracks uncleared transactions (e.g., unpaid invoices or unreconciled payments), and these must be cleared before the feature can be deactivated. If open items exist, the system will not allow you to switch off open item management.

* Reference : According to SAP documentation, open item management can only be switched off if there are no uncleared items in the account.

A. It has not been posted to.

* Incorrect : While an account that has never been posted to can have open item management switched off, this is not a strict requirement. The critical factor is the absence of open items, regardless of whether postings have occurred. Accounts with postings but no open items can still have open item management deactivated.

* Reference : The absence of postings is not a prerequisite; the focus is on clearing all open items.

B. It has a zero balance.

* Incorrect : Having a zero balance is not sufficient to switch off open item management. Even if the account balance is zero, it may still contain open items that need to be cleared. Open item management focuses on reconciling individual line items, not just the overall balance.

* Reference : A zero balance does not guarantee that all items in the account are cleared, so this is not a valid prerequisite.

C. It has been blocked against postings.

* Incorrect : Blocking an account against postings prevents further transactions but does not address the presence of open items. Open item management cannot be switched off unless all open items are cleared, regardless of whether the account is blocked for postings.

* Reference : Blocking an account is unrelated to the process of deactivating open item management.

Key References to SAP S/4HANA Documentation:

* SAP S/4HANA Finance for General Ledger Accounting : Explains the concept of open item management and its prerequisites for activation or deactivation.

* SAP Help Portal - Open Item Management : Provides detailed guidance on managing open items and the conditions for switching off this feature.

* G/L Account Configuration : Describes how to configure and modify G/L account settings, including open item management.

* Reconciliation Accounts : Highlights the importance of clearing open items for accounts managed under open item management.

NEW QUESTION # 92

How does the system determine the relevant accounting principle when performing foreign currency valuation?

- A. Via the valuation method
- B. Via the valuation class
- C. Via the valuation type
- **D. Via the valuation area**

Answer: D

NEW QUESTION # 93

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