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## SAP Certified Associate - Implementation Consultant - SAP S/4HANA Cloud Public Edition, Management Accounting Sample Questions (Q11-Q16):

### NEW QUESTION # 11

In a make-to-order scenario with event-based production accounting, how are variances calculated? Note: There are 2 correct answers to this question.

- A. Production variances can also be calculated in case of partial delivery
- B. Production variances are calculated if an order has the status DELIVERED
- C. Production variance calculation can always be triggered manually on demand
- D. Production variances are automatically calculated

Answer: A,D

### NEW QUESTION # 12

What do you need to configure in order to be able to allocate project costs based on their origin?

- A. WEBS structure
- B. Allocation structure
- C. PA Transfer structure
- **D. Source structure**

**Answer: D**

Explanation:

Based strictly on learning.sap.com documentation, when you need to allocate project costs differently based on their origin, you must configure a Source Structure:

\* The Source Structure allows you to group cost elements (both primary and secondary) by origin and control how each group is distributed to receivers during settlement-providing differentiated allocation based on cost origin

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Final Answer:

\* B. Source structure

### NEW QUESTION # 13

Which account types enable the derivation of attributed profitability segments? Note: There are 2 Correct Answers to this question.

- **A. Secondary costs**
- **B. Primary costs or revenue**
- C. Non operating income
- D. Balance sheet accounts with open item management

**Answer: A,B**

Explanation:

Based strictly on learning.sap.com, the G/L account types that allow the derivation of attributed profitability segments are:

Correct Answers

\* B. Primary costs or revenue

G/L accounts assigned to primary costs or primary revenue support automatic determination of attributed profitability segments during posting. learning.sap.com+15learning.sap.com+15learning.sap.com+15

\* D. Secondary costs

G/L accounts assigned to secondary costs also support attribution of profitability segments.

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Incorrect Options

\* A. Balance sheet accounts with open item management - Attributed profitability segments are not derived from these accounts.

\* C. Non-operating income - These are typically held as balance sheet or non-CO-PA categories and do not support attributed assignments.

Final Answers:

\* B. Primary costs or revenue

\* D. Secondary costs

### NEW QUESTION # 14

What can be the cause for a remaining variance on a production order? Note: There are 2 Correct Answers to this question.

- A. The material's price is set to average moving price (MAP) with control indicator "V"
- **B. The overhead calculation rate is different than that used for the calculation of the standard price**
- C. There are rounding differences on the output side on the production order
- **D. The standard cost price of an input material has changed after calculating the standard price of the produced material**

**Answer: B,D**

Explanation:

Solution:

Based strictly on learning.sap.com sources, here are the two potential causes for a remaining variance on a production order:

Correct Answers

C . The standard cost price of an input material has changed after calculating the standard price of the produced material

\* A standard price update on an input material after the finished material's standard cost estimate can lead to cost differences that aren't categorized, resulting in a remaining variance. SAP Help Portal+6SAP Learning+6SAP Community+6 D . The overhead calculation rate is different than that used for the calculation of the standard price

\* If cost center overhead rates have changed since the standard costing run, the overhead portion of the production cost won't match the original plan, causing a remaining variance.

Incorrect Options

\* A. Rounding differences - These can lead to small variances but are typically classified under rounding variance, not "remaining" variance.

\* B. Moving Average Price (MAP) indicator 'V' - This impacts output variances, not remaining variances within production order calculations.

Final Answers:

\* C. The standard cost price of an input material has changed after calculating the standard price of the produced material

\* D. The overhead calculation rate is different than that used for the calculation of the standard price

### NEW QUESTION # 15

How are target costs calculated for a production order?

- A. Planned costs are adjusted for the planned Lot-size when doing a goods issue on the order.
- **B. Planned costs are adjusted for the actual lot-size when doing a goods receipt on the order.**
- C. Planned costs are adjusted for the planned Lot-size when doing a goods receipt on the order.
- D. Planned costs are adjusted for the actual lot-size when doing a goods issue on the order.

**Answer: B**

Explanation:

A . Planned costs are adjusted for the actual lot-size when doing a goods receipt on the order.

### NEW QUESTION # 16

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