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## SAP Certified Associate - Implementation Consultant - SAP S/4HANA Cloud Public Edition, Management Accounting Sample Questions (Q33-Q38):

### NEW QUESTION # 33

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

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

Answer: B,D

#### NEW QUESTION # 34

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. The standard cost price of an input material has changed after calculating the standard price of the produced material
- D. There are rounding differences on the output side on the production order

**Answer: B,C**

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+SAP Learning+SAP Community+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 # 35

Which of the following systems are used to implement SAP S/4HANA Cloud Public Edition for a customer? Note: There are 3 correct answers to this question.

- A. Development system
- B. Starter system
- C. Sandbox system
- D. Test System
- E. Trial system

**Answer: B,C,D**

#### NEW QUESTION # 36

What are the consequences of event-based revenue recognition in the sales process? Note: There are 2 correct answers to this question.

- A. The billing process results in an offsetting entry for the adjusted revenue
- B. The cost of goods sold is posted during the billing process
- C. When posting a goods issue, the planned revenue appears as adjusted revenue
- D. When posting a goods issue, the planned costs appear as adjusted costs

**Answer: A,D**

#### NEW QUESTION # 37

In a make-to-order business scenario with manufacturing, how does event-based revenue recognition ensure that COGS are always aligned with revenues?

- A. At billing, COGS are recognized together with the revenue.
- B. With the outbound delivery, COGS and revenue are immediately recognized.
- **C. At goods issue, COGS and revenue are recognized.**
- D. With the proof of delivery, COGS are recognized and billing is triggered for revenue recognition.

**Answer: C**

Explanation:

Based solely on learning.sap.com, the correct answer to "Which option ensures COGS are aligned with revenue in a make-to-order scenario using event-based revenue recognition?" is:

A. At goods issue, COGS and revenue are recognized.

Here's why:

\* In event-based revenue recognition (EBRR), when you post a goods issue tied to delivery, the system simultaneously recognizes both revenue and COGS in real time, based on predefined posting rules. This ensures real-time alignment between cost and revenue. learning.sap.com+6help.sap.com+6linkedin.com+6 No other delivery event-like billing or proof of delivery-provides this immediate alignment:

\* Billing moves and clears billing-related entries later.

\* Proof of delivery doesn't automatically trigger combined cost and revenue postings.

Final Answer:

\* A. At goods issue, COGS and revenue are recognized

**NEW QUESTION # 38**

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