# **C\_SIGVT\_2506 Mock Test, C\_SIGVT\_2506 Exam Questions Pdf**

### CEA LEVEL I MOCK TEST PAPER Exam Date: 06-04-2020 Full Marks: 40 Time Allowed: 60 Minutes This question paper comprises questions on Inventories Lincoln Corporation and Continental Incorporated are identical companies except that Lincoln complies with U.S. Generally Accepted Accounting Principles and Continental complies with International Financial Reporting Standards. Assuming an inflationary environment and stable inventory quantities, which permissible cost flow assumption will minimize each firm's pre-tax financial income? Lincoln Corporation Continental Incorporated A. Last-in, first-out Last-in, first-out C. First-in, first-out First-in, first-out 2. Arlington, Inc. uses the first in, first out (FIFO) inventory cost flow assumption. Beginning inventory and purchases Unit Cost Total Cost In November, Adington sold 35 refrigerated containers to Johnson Company. What is the cost of goods sold assigned to the 35 sold containers? A. \$382,500. B. \$434,583. C. \$485,000. Using the lower of cost or market principle under U.S. GAAP, if the market value of inventory falls below its historical cost, the minimum value at which the inventory can be reported in the financial statements is the: A. market price minus selling costs minus normal profit margin. B. net realizable value. C. net realizable value minus selling costs. 4. A U.S. GAAP reporting firm changes its inventory cost flow assumption from average cost to LIFO. The firm must apply this trange: A. retrospectively, because it is a change in accounting principle. B. prospectively, with LIFO layers calculated from past purchase. C. prospectively, with the carrying value as the first LIFO layer. 5. Given the following data for a firm: Given the following data tor a Units Beginning Inventory 709 556 \$13.00 SGA Expenses \$2,649 per annum If prices and inventory quantities are increasing, the last-in first-out (LIFO) inventory cost method results in: A. lower gross profit compared to first-out. B. higher inventory compared to first-in first-out. C. lower cost of goods sold compared to first-in first-out. McKay Company uses a periodic inventory system and the FIFO inventory cost method. In the most recent period, McKay had beginning inventory of \$4,200, purchases of \$1,400, cost of sales \$1,300, and ending inventory of \$4,300. If McKay had used a perpetual inventory system, its ending inventory would have been:

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### SAP Certified Associate - Validating Business Transformation Sample Questions (Q28-Q33):

#### **NEW QUESTION #28**

What component enables application development and integration in the toolchain?

- A. SAP HANA Studio
- B. SAP S/4HANA
- C. SAP Business Technology Platform and SAP Build
- D. SAPGUI

Answer: C

#### **NEW QUESTION #29**

What analysis does SAP Signavio support to compare company performance with peers?

- A. Performance Benchmarking
- B. Regression Modeling
- C. SWOT Analysis
- D. Value Discovery

Answer: A

#### **NEW QUESTION #30**

What is used to run fit-to-standard workshops during the design phase?

- A. Best practice content
- B. Compatibility lists
- C. Template Roadmaps
- D. Simplification lists

Answer: A

#### **NEW QUESTION #31**

What benefit does SAP LeanIX insights provide to stakeholders?

- A. Visibility into current and target architecture alignment
- B. Cost allocation mapping
- C. Lifecycle tag duration tracking
- D. Enhanced survey management

Answer: A

#### **NEW QUESTION #32**

What transformation method does SAP Signavio use to offer fast insights with minimal setup?

- A. Clone and Execute
- B. Extend and Merge
- C. Lift and Shift
- D. Plug and Gain

#### **NEW QUESTION #33**

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