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## SAP Certified Associate - Implementation Consultant - SAP S/4HANA Cloud Public Edition, Management Accounting Sample Questions (Q53-Q58):

### NEW QUESTION # 53

You have just performed the final goods issue and final activity confirmation for a production order.  
What are the implications in accounting? Note: There are 3 correct answers to this question.

- A. Increased variance costs
- B. Increased direct material costs
- C. Increased work in progress (WIP) costs
- D. Decreased direct production costs
- E. Increased overhead costs

**Answer: B,C,E**

### NEW QUESTION # 54

What does the cost center category allow you to control? Note: There are 3 correct answers to this question.

- A. Whether you can post actual secondary costs
- B. Whether you can post to a business area
- C. Whether you can record consumption quantities
- D. Whether you can record commitments

- E. Whether you can enter planned revenues

**Answer: B,C,D**

#### NEW QUESTION # 55

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

**Answer: B**

#### NEW QUESTION # 56

What can help you to avoid unintentional use of production activities by administrative cost centers?

- **A. Assign permitted activity types to a cost center category**
- **B. Specify valid cost center categories in activity type master data**
- C. Specify prohibited cost center categories in activity type master data
- D. Assign prohibited activity types to a cost center category

**Answer: A,B**

Explanation:

Solution:

Here are the two correct ways to prevent administrative cost centers from being used for production activities, based on learning.sap.com documentation:

☐ Correct Answers

A . Assign permitted activity types to a cost center category

Cost center categories define which activity types are allowed. By excluding production or manufacturing activity types from administrative cost center categories, you prevent those cost centers from being used for production activities.

+9learning.sap.com+9help.sap.com+9 C . Specify valid cost center categories in activity type master data Each activity type's master record specifies permitted cost center categories. By configuring this correctly, you ensure only cost centers in allowed categories can post activities to that activity type. learning.sap.com

☐ Final Answers:

\* A. Assign permitted activity types to a cost center category

\* C. Specify valid cost center categories in activity type master data

#### NEW QUESTION # 57

You have just created and released a production order. Which are next typical steps in event-based that you will have to perform?

Note: There are 3 Correct Answers to this question.

- **A. Withdraw the required materials**
- **B. Confirm activity output**
- **C. Enter goods receipt**
- D. Overhead allocation
- E. Order settlement

**Answer: A,B,C**

Explanation:

Solution:

Based on the learning.sap.com content about event-based , after creating and releasing a production order, the next typical steps you need to perform are:

☐ Correct Answers

E . Withdraw the required materials

When production starts, you perform a material goods issue to withdraw components from inventory. This posts actual material costs to the production order as a cost object learning.sap.com+9learning.sap.com+9learning.sap.com+9.

D . Confirm activity output

You then confirm production activities (labor, machine time), which posts activity costs directly to the order and triggers automatic overhead postings learning.sap.com+3learning.sap.com+3learning.sap.com+3.

B . Enter goods receipt

Once production completes, you post a goods receipt for the finished goods into stock. This clears WIP from the order and posts product cost postings learning.sap.com+9learning.sap.com+9learning.sap.com+9.

☐ Not Correct (at this stage)

\* A. Order settlement → Happens automatically after final goods receipt and delivery, but is a later step, not immediately next.

\* C. Overhead allocation → Occurs behind the scenes automatically with material withdrawal and activity confirmation-not a separate manual task.

☐ Final Selection:

\* B. Enter goods receipt

\* D. Confirm activity output

\* E. Withdraw the required materials

## NEW QUESTION # 58

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