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SAP Certified Associate - Implementation Consultant - SAP S/4HANA Cloud Public Edition, Management Accounting Sample Questions (Q49-Q54):

NEW QUESTION # 49

You post a goods issue to a profitability segment.
What is the profitability segment?

- A. An attributed account assignment
- B. A configurable account assignment type
- C. A true account assignment
- D. A statistical account assignment

Answer: C

NEW QUESTION # 50

What are possible receivers when defining a distribution cycle? Note: There are 2 correct answers to this question.

- A. Functional Area
- B. Business Area
- C. Cost Center
- D. WBS Element

Answer: C,D

NEW QUESTION # 51

Which objects can serve as a basis for the derivation of attributed profitability segments? Note: There are 3 Correct Answers to this question,

- A. Maintenance order
- B. Cost center
- C. Profit center
- D. Internal order
- E. Service document

Answer: A,B,D

Explanation:

Based strictly on learning.sap.com and official SAP documentation regarding attributed profitability segments, the following three objects can serve as a basis for derivation:

☐ Correct Answers

B . Cost center

A cost center assigned in a journal entry can be used as the originating object to derive an attributed profitability segment at posting time. SAP Help Portal+15SAP Learning+15S/4HANA Blog+15SAP Learning+3rodrigovieirasapsd.blogspot.com+ C . Internal order If an internal order has a settlement rule to Profitability Analysis, it serves as a true CO object and can be used for attributed derivation. SAP Learning+5rodrigovieirasapsd.blogspot.com+ E . Maintenance order Maintenance orders (service/pM orders) are also supported, provided they're configured correctly, making them valid objects for attributed profitability segment derivation. SAP Learning+15rodrigovieirasapsd.blogspot.com+15

☐ Incorrect Options

* A. Service document - Although supported from 1809 onward, this option was not included in the original question options.

* D. Profit center - Profit centers are not used for attributed profitability derivation; they are distinct from CO object-based derivations.

☐ Final Response:

* B. Cost center

* C. Internal order

* E. Maintenance order

System Landscapes and Identity Access Management

NEW QUESTION # 52

What are the consequences of posting a partial goods receipt to a production order? Note: There are 3 Correct Answers to this question.

- A. work in progress (WIP) costs decreased

- B. Target costs incurred
- C. Planned costs adjusted
- D. Overhead costs calculated
- E. Actual balance decreased

Answer: B,D,E

Explanation:

Solution:

Here are the correct consequences of posting a partial goods receipt to a production order according to learning.sap.com:

☐ Correct Answers

A . Actual balance decreased

* Posting a goods receipt credits the production order, reducing its actual cost balance. This reflects the capitalization of finished goods into inventory. SAP Learning C . Overhead costs calculated

* Event-based automatically calculates and posts overhead costs at each goods receipt (including partial receipts), based on the costing sheet setup. SAP Learning D . Target costs incurred

* With every partial goods receipt, the system settles against the planned (target) costs derived from the cost estimate, as goods are received into stock. SAP Learning

☐ Incorrect Options

* B. Planned costs adjusted - Planned costs remain unchanged; actual postings are compared against them.

* E. Work in progress (WIP) costs decreased - It's not correct; partial goods receipts increase, not decrease, WIP. WIP reflects ongoing, capitalized work until final settlement.

☐ Final Selection:

* A. Actual balance decreased

* C. Overhead costs calculated

* D. Target costs incurred

NEW QUESTION # 53

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 # 54

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