

SAP

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SAP Certified Associate - Implementation Consultant - SAP S/4HANA Cloud Public Edition, Management Accounting

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Subjects

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8. Production Accounting
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Topic: 1

Sales Accounting

Question: 1

In your system, event-based revenue recognition and COGS split are active. Which accounting documents are created at goods issue for a sales order?

- A. One for goods issue and COOGS split, and one for event-based revenue recognition.
- B. One for goods issue and event-based-revenue recognition, and one for COGS split.
- C. One single document for goods issue, COGS split, and event-based revenue recognition.
- D. One for goods issue, one for COGS split, and one for event-based revenue recognition.

Answer: A

Sales Accounting

Question: 2

What are the purposes of the sales order cost estimate? Note: There are 3 correct answers to this question.

- A. It is the foundation for calculating target costs as part of the production order's variance calculation.
- B. It is the source of the actual price revaluation during period end closing activities.
- C. It is used in overhead calculation during period end closing activities on the production order.
- D. It is the basis for the cost of goods sold in Margin Analysis.
- E. It will value the customer's individual stock.

Answer: A, C, E

Sales Accounting

Question: 3

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

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

Answer: C, D

Sales Accounting

Question: 4

What are characteristics of attributed account assignments to profitability segments?

- A. They can be used in conjunction with any production order
- B. They can be created when posting on all balance sheet accounts
- C. They can be used to process follow-on activities
- D. They can be used to report margins on WBS elements without performing a settlement

Answer: C, D

Sales Accounting

Question: 5

In a make-to-order scenario with event-based production accounting, how is work in progress (WIP) determined? Note: There are 2 correct answers to this question.

- A. It is automatically increased with every goods receipt
- B. It is automatically cancelled at goods issue
- C. It is automatically posted with every goods issue
- D. It is automatically reversed at goods receipt

Answer: A, D

Sales Accounting

Question: 6

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

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

Answer: A

Sales Accounting

Question: 7

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. Primary costs or revenue
- C. Non operating income
- D. Secondary costs

Answer: B, D

Sales Accounting

Question: 8

In a make-to-order scenario, what is the true account assignment in a sales order item?

- A. Profitability Segment
- B. Service Order
- C. Profit Center
- D. Cost Center

Answer: A

Sales Accounting

Question: 9

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

Answer: A, B

Sales Accounting

Question: 10

Which objects can serve as a basis for the derivation of attributed profitability segments? Note:
There are 3 correct answers to this question.

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

Answer: A, C, E

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