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Vendor: SAP

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

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QUESTIONS & ANSWERS

DEMO VERSION

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DEMO VERSION
(LIMITED CONTENT)

Version: 4.1

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 COGS 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: D

Explanation:

When goods issue is posted in a system where both event-based revenue recognition (EBRR) and COGS split

are active, SAP S/4HANA creates three separate accounting documents:

1. Goods issue document – records the reduction of inventory and initial COGS posting
2. COGS split document – breaks down the COGS into cost components (e.g., direct materials, overhead)
3. Event-based revenue recognition document – posts the matching revenue (as adjusted or expected revenue) for the delivery

This aligns with option D:

- D. One for goods issue, one for COGS split, and one for event-based revenue recognition.

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Question: 2

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

- A. Whether you can post to a business area

- B. Whether you can record consumption quantities
- C. Whether you can enter planned revenues
- D. Whether you can record commitments
- E. Whether you can post actual secondary costs

Answer: B D E

Explanation:

The Correct Answers can be confirmed from Utilizing Cost Center Categories on learning.sap.com, where it's explained that cost center categories let you control default posting options—specifically around quantities, commitments, and costs. Here's what the documentation highlights:

- Recording consumption quantities — you can allow or lock quantity postings for the cost center category C SAP Learning
 - Recording commitments — you can define whether commitments are managed for the category C
 - Posting actual primary, secondary costs, and/or revenues — including secondary costs, which are part of allocations C SAP Learning
- There is no mention of controlling postings to business areas, and the documentation focuses on actual postings (not planned revenues). So, the three Correct Answers are:
- B . Whether you can record consumption quantities
 - D . Whether you can record commitments
 - E . Whether you can post actual secondary costs

Question: 3

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 evaluate the customer's individual stock.

Answer: A C D

Explanation:

Based on SAP's official materials on learning.sap.com, the three correct purposes of the Sales Order Cost Estimate are:

- A . It is the foundation for calculating target costs as part of the production order's variance calculation. C The system uses the sales order cost estimate (or order BOM estimate) to determine standard prices, calculate target costs, and ultimately derive production variances during goods receipt and order confirmation SAP Learning+14SAP Learning+14SAP Learning+14.
- C . It is used in overhead calculation during period end closing activities on the production order

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C The estimate includes material, production, and overhead costs by cost component structure, which feed into cost object controlling (especially for make-to-order), results analysis, and CO-PA SAP Learning+9SAP Learning+9SAP Learning+9.

D . It is the basis for the cost of goods sold in Margin Analysis.

C Sales order cost estimates provide the variable/fixed COGS figures used in margin analytics for each sales order delivery SAP Learning+14SAP Learning+14SAP Learning+14.

Incorrect options:

- B (source of actual price revaluation during period-end closing closing): No evidence supports this as a function of the sales order cost estimate.
- E (evaluating customer's individual stock): While the estimate supports valued sales order stock, it does not directly evaluate individual customer stock SAP Learning+4SAP Learning+4SAP Learning+4SAP Learning+4SAP Learning+4.

✓ Final Answer:

- A. It is the foundation for calculating target costs as part of the production order's variance calculation.
- 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.

Question: 4

Based on the SAP Activate methodology, which activities must you perform in the Explore phase?Note: There are 2 Correct Answers to this question.

- A. Define the organizational structure and chart of accounts.
- B. Conduct the Fit-to-Standard analysis to gather configuration values.
- C. Use the Test system to demonstrate SAP Best Practice processes.
- D. Conduct the Digital Discovery Assessment to identify extension requirements.

Answer: B C

Explanation:

The Explore phase of the SAP Activate methodology (for both Cloud and On-Prem) includes the following core activities, as documented on learning.sap.com:

1. Conduct the Fit-to-Standard analysis to gather configuration values
 - o Explore phase features "fit-to-standard workshops" to confirm business process fit and capture configuration values and delta requirements in the backlog SAP Learning+15SAP Learning+15SAP Learning+15.
2. Use the Test (sandbox/starter) system to demonstrate SAP Best Practice processes
 - o Customer business experts see standard SAP processes in a sandbox (starter/fully-activated) system during workshops. This ensures fit and helps capture customization needs SAP Learning+2SAP Learning+2SAP Learning+2SAP Learning.

✗ Not correct for the Explore phase:

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- A (Define organizational structure and chart of accounts): setup occurs in Prepare or later.
- D (Conduct Digital Discovery Assessment): this activity occurs in the Discover (pre-commitment/sales) phase SAP Learning+15SAP Learning+15SAP Learning+15.

☒ Final Answers:

- B. Conduct the Fit-to-Standard analysis to gather configuration values
- C. Use the Test system to demonstrate SAP Best Practice processes

Question: 5

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: B D

Explanation:

Solution:

Based on official SAP documentation on learning.sap.com concerning event-based revenue recognition in the sales process, the two correct consequences are:

☒ Correct Answers

- B . When posting a goods issue, the planned revenue appears as adjusted revenue
 - Event-based revenue recognition triggers real-time posting of “adjusted revenue” upon goods issue, reflecting the transition from planned to recognized sales revenue SAP Learning+6SAP Learning+6SAP Learning+6.
- D . The billing process results in an offsetting entry for the adjusted revenue
 - During billing, SAP posts the offsetting entry to clear the adjusted revenue that was recognized earlier, completing the revenue recognition cycle SAP Learning.

☒ Incorrect Answers

- A. COGS are not posted during billing; they are usually recognized at the time of goods issue (not billing) in an event-based revenue recognition scenario.
- C. Planned costs are not handled as adjusted costs upon goods issue; only revenue gets adjusted in this context.

Final Selection:

- B. When posting a goods issue, the planned revenue appears as adjusted revenue
- D. The billing process results in an offsetting entry for the adjusted revenue



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