# Unit 4 and 5

1. A client has asked you to explain the use of currencies in SAP ERP Management Accounting. What currencies will you say can be used in management accounting?
   1. Transaction
   2. Operative
   3. Object currency
   4. Controlling area
   5. Consolidation

**Answer: a,c,d**

1. A controlling area can have only one standard hierarchy (True/False).

**Answer: True**

1. You are preparing an assessment in SAP ERP Management Accounting. Which type of cost element is used to perform an assessment?
   1. Primary
   2. Secondary
   3. Revenue
   4. Cost object

**Answer: b**

1. An Internal Order is an extremely flexible tool in SAP ERP Management Accounting that can be used for a wide variety of purposes to track costs and, in some cases revenues, within a controlling area. Which of the following order types are internal orders?
   1. Result analysis orders for posting accrual costs in CO.
   2. Capital investment orders for creating assets.
   3. Maintenance orders
   4. Sales orders for make-to-order products.

**Answer: a,b**

1. Which area of management accounting is concerned with the analysis of value adding processes?
   1. Cost element accounting
   2. Overhead cost controlling
   3. Product cost controlling
   4. Profit center accounting
   5. Profitability analysis

**Answer: c**

1. What two pieces of information are required to determine the price to charge in DAA?
   1. Cost center
   2. Quantity of service used
   3. Activity type
   4. Receiving object

**Answer: a,c**

1. To which receivers can you settle an internal order?
   * + - 1. G/L Account
         2. Fixed Asset
         3. Profit Center
         4. Cost Center
         5. Statistical Project

**Answer: a,b,d**

1. During the implementation process, you need to make a configuration decision regarding the operational chart of accounts in SAP ERP Financial Management. Which of the following is true regarding the operational chart of accounts? (one correct answer)
   1. To perform allocations between company codes in the controlling area, each company code must be assigned to its own operational COA.
   2. A company code may work with multiple operational COA.
   3. If cross company code controlling is required, the same COA must be used.
   4. Company codes with different base currencies must work with their own operational COA.

**Answer: c**

1. You are creating General Ledger Account master data in SAP ERP Financial Accounting. While creating this GL account, which of the following entries must always be created in the COA segment?
   1. Account group
   2. Balance sheet or P&L account type
   3. Short text
   4. Sample account number
   5. Group account

**Answer: a,b,c**

1. What is determined by the posting key?
   1. Type of account
   2. Field status
   3. Account group
   4. Quantity Structure

**Answer: a, b**

1. Which area of controlling is concerned with where costs occur?
   1. Profitability analysis
   2. Overhead cost controlling
   3. Cost element accounting
   4. Product cost accounting

**Answer: b**

1. What do company codes assigned to a controlling area have to share?
   1. Operative COA
   2. Local COA
   3. Controlling area currency
   4. Fiscal year variant

**Answer: a, d**

1. Which of the following are costs relevant for CO but not relevant for FI?
   1. Neutral costs
   2. Expenditures
   3. Imputed Costs
   4. Costs

**Answers: c**

1. Cost elements and G/L accounts are created independently.

**Answer: False**

1. The account group determines:
   1. Type of account
   2. Number range
   3. Depreciation default values
   4. Field status

**Answer: a,b,d**

1. Which of the following are required data for cost center master data?
   1. Profit center
   2. Person responsible
   3. Hierarchy Area
   4. User responsible

**Answer: b,c**

1. What is required to determine the price for an activity allocation?
   1. Sending Cost center
   2. Quantity
   3. Receiving object
   4. Activity type

**Answer: a, d**

1. What type of cost element is used for an assessment?
   1. Primary
   2. Neutral
   3. Imputed
   4. Secondary

**Answer: d**

1. What value is used to determine how costs are allocated in an assessment?
   1. Activity type
   2. Statistical key figure
   3. Imputed quantity
   4. Proportion measure

**Answer: b**