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**QUESTION 1**

You want planning for profit center accounting and for that you need to perform certain configuration. Which of the following statements are correct?

- A. You have to activate the summary tables
- B. The planning layout is by default available for planning
- C. The plan period for planning is copied from the fiscal year variant of company code
- D. The planning document type is already activated

Correct Answer: A

QUESTION 2

Which of the following statements is true in reference to Financial and Management Accounting?

- A. Financial accounting is for internal management whereas Management accounting is for external management like stockholders, financial institutions, government and tax authorities.
- B. Management accounting is made on the line of standard and legal requirement whereas financial accounting is made as per the internal requirement of the organization.
- C. Financial accounting is standard as per legal requirement whereas management accounting is flexible and as per the requirement of the management.
- D. Financial accounting reflects the revenue, cost involved in different area whereas management accounting reflects the profitability of the business.

Correct Answer: C

QUESTION 3

For what purpose can you use a statistical internal order? (Choose two.)

- A. Overhead surcharges.
- B. Settlement.
- C. Budget and availability control.
- D. Cost planning.

Correct Answer: CD

QUESTION 4



Which of the following views and results do profit center accounting reports in New GL provide? (Choose three.)

- A. Fixed and variable cost portions
- B. Variance categories of production
- C. Return on investment
- D. Balance sheet statement
- E. Cost of goods sold

Correct Answer: CDE

QUESTION 5

A customer in a high-inflation country produces goods consuming raw materials with high price differences.

Which option allows the roll-up of these price differences to the final product?

- A. Use moving average price for all materials.
- B. Implement Actual Costing in the Material Ledger.
- C. Implement Transfer pricing in the Material Ledger.
- D. Use actual activity price determination in Cost Center Accounting.

Correct Answer: B

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