CONTENTENTS

Page No.

CO PAPER: 01

1. What is the relationship between operating concern and controlling area
    a. 1:1
    b. 1:n
    c. n:1
    d. n:n
    e. none

2. What is the relationship between controlling area and company code
    a. 1:1
    b. 1:n
    c. n:1
    d. n:n
    e. none

3. What is the relationship between controlling area and business area
    a. 1:1
    b. 1:n
    c. n:1
    d. n:n
    e. no explicit assignment

4. Can controlling area and company code assigned to each other have different chart of accounts
    a. yes
    b. no

5. Can controlling area and company code assigned to each other have different fiscal year variant
    a. yes
    b. no

6. Can controlling area and company code assigned to each other have different currency?
    a. yes, if cross company controlling is active
    b. no in all circumstances

7. Can operating concern and company code have different fiscal year variants

   a. yes

   b. no

8. Can an operating concern and controlling area linked to each other have different currencies?

   a. yes

   b. no

CO PAPER: 02

1. What is the integration point between CO and FI
   a. cost center
   b. cost element
   c. internal order
   d. all
   e. none

2. Which of the following requires a G/L account as a basic requirement for its creation?
   a. cost center
   b. primary cost element
   c. secondary cost element
   d. none
   e. all

3. FI-CO reconciliation is required for the following
   a. CO posting from one cost center to another cost center within same business area
   b. CO posting from one cost center to another cost center in different business areas
   c. Does not affect from CO postings
   d. None
   e. All

4. Which of the following are cost objects?
   a. cost center
   b. primary cost element
   c. secondary cost element
   d. order
   e. a and d

5. What fields in a cost center can be changed after posting transaction
   a. standard hierarchy
   b. cost center category
   c. currency
   d. business area

e. a and b

6. What are the mandatory fields for cost center?
   a. name
   b. business area
   c. cost center manager
   d. currency
   e. all

7. What are all the fiscal year based fields in cost center master data?
   a. name
   b. hierarchy
   c. currency
   d. business area
   e. c and d

8. What is the activity type category for manual allocation?
   a. 1
   b. 2
   c. 3
   d. 4
   e. all

9. What is the activity type category for inverse determination and automatic allocation?
   a. 1
   b. 2
   c. 3
   d. 4
   e. all

10. Activity price can be computed in the system based on
    a. planned activity
    b. capacity
    c. a and b
    d. manual
    e. none

11. Hierarchy area is defined in

a. cost center
b. cost element
c. activity type
d. SKF
e. All

12. Primary cost element is used in posting of the following transaction
    a. reposting
    b. distribution
    c. a and b
    d. assessment
    e. internal activity

13. Secondary cost element is used in posting of the following transaction
    a. reposting
    b. distribution
    c. assessment
    d. internal activity
    e. c and d

14. What is the relationship between cost centers and controlling area?
    a. 1:1
    b. 1:n
    c. n:1
    d. n:n
    e. none

15. Which are the receivers from assessment allocation?
    a. cost center
    b. order
    c. cost object
    d. all of the above

16. Tracing factor is used in
    a. indirect activity allocation
    b. assessment
    c. distribution
    d. all

17. Plan cost splitting is done for a cost center because
    a. to calculate activity price correctly
    b. to calculate plan/target/actual comparison correctly
    c. it is mandatory for system
    d. to calculate actual activity price correctly
    e. all

18. Allocation of primary and secondary costs is possible in the following method
    a. indirect activity allocation
    b. assessment
    c. periodic reposting
    d. distribution
    e. all

19. Which of the following methods are used for cost allocation from cost centers?
    a. distribution
    b. assessment
    c. periodic reposting
    d. all

20. Which of the following methods are used for cost allocation from internal order?
    a. distribution
    b. assessment
    c. periodic reposting
    d. all

21. Order cost can be settled to following objects
    a. cost center
    b. order
    c. order item
    d. material
    e. all

CO PAPER: 3

1. What is the sequence to be followed for creation of a primary cost element?
    a. cost element to be created before G/L account
    b. G/L account to be created before cost element
    c. Both can be created in parallel

2. Which CO Master data has a direct link with FI Master data?
    a. SKF
    b. Activity type
    c. Primary cost element
    d. Secondary cost element
    e. Cost center

3. Which of the following CO Master data requires a cost element assignment during creation?
    a. SKF
    b. Activity type
    c. Cost center
    d. None of the above

4. What is the difference between assessment and distribution?
    a. assessment is done periodically and distribution whenever required
    b. assessment uses secondary cost elements for distribution while distribution uses primary cost elements
    c. both mean the same
    d. none of the above

5. Which cost allocation method uses primary cost elements?
    a. assessment
    b. distribution
    c. SKF
    d. None of the above

6. CO tool-‘period lock’ can be used to block transactions
    a. at controlling area, fiscal year, version, plan/actual level only
    b. at controlling area, fiscal year and version level only

c. at controlling area, fiscal year level only
d. at a controlling area level only
e. at all the above levels

7. What are tracing factors used?
   a. splitting
   b. assessment cycles
   c. plan reconciliation
   d. activity price calculation

8. Which of the following is not a part of period end closing for actuals in cost center accounting?
   a. distribution
   b. assessment
   c. splitting
   d. reposting line items
   e. activity price calculation

9. Which cost center accounting tool is essential for cost center accounting period end closing
   a. archiving
   b. summarization
   c. period lock
   d. all of the above
   e. none of the above

10. Which sub module of CO is used for 'responsibility accounting'?
   a. cost center accounting
   b. product costing
   c. profitability analysis
   d. all the above
   e. none of the above

11. Can a revenue cost element be posted to a cost center?
   a. real posting can be made
   b. statistical postings can be made
   c. no posting can be made

12. Can you manually post to a secondary cost element created for internal settlement?

    a. yes
    b. no
    c. occasionally

13. Can many cost centers produce the same activity?

    a. yes
    b. no
    c. occasionally

14. Can a cost center produce many activities?

    a. yes
    b. no
    c. occasionally

15. Is there a difference between planning and budgeting for cost centers?

    a. no, both are the same
    b. yes, they are two different processes

16. What is the relationship between controlling and company code

    a. one to many
    b. one to one
    c. many to many

17. How many hierarchies can a cost center belong to?

    a. only one
    b. more than one
    c. none

18. Cost center needs to be attached to

    a. standard hierarchy
    b. alternate hierarchy
    c. none of the above

19. Which functionality is used to revise a CO plan using change percentages?

    a. copy planning
    b. plan reconciliation
    c. periodic reposting

   d. revaluation
   e. none of the above

20. For which types of cost can you plan both variable and fixed costs?
    a. activity dependent primary and secondary costs
    b. activity independent primary and secondary costs
    c. none of the above

CO PAPER: 4 COST CENTER ACCOUNTING

1. Which is the costing version where actual and plan costs are compared
   a. 1
   b. 2
   c. 0
   d. 3

2. A cost center is assigned to
   a. company code
   b. controlling area
   c. operating concern
   d. plant

3. Costs can be assigned to statistical key figures
   a. yes
   b. no

4. The secondary cost elements are used for
   a. internal value flows within CO
   b. postings from FI to CO
   c. postings from MM to CO
   d. postings from

5. Which of the following are not created for a time period
   a. cost element
   b. cost centers
   c. SKFs
   d. Activity types

6. Standard hierarchy is created for each
   a. cost center
   b. controlling area
   c. company code
   d. plant

7. in CCA planning, costs cannot be planned against one of the following
   a. activity types

b. cost elements
c. cost centers
d. SKFs

8. In CCA planning, costs can be planned for a cost center group
   a. yes
   b. no

9. Which one of the following is not a primary cot element category?
   a. 1
   b. 11
   c. 12
   d. 43

10. Which one of the following is an assessment cost element category?
    a. 21
    b. 31
    c. 41
    d. 42

11. Statistical key figures are used for
    a. internal activity allocation
    b. assessment of costs to receivers
    c. splitting of actual costs
    d. activity price calculation

12. Splitting is used for
    a. loading of activity independent costs onto activity types
    b. loading of activity dependent cots onto activity types
    c. loading of machine hour rates to products
    d. loading of variances to products

13. Activity input is planned using one of the following layouts
    a. SAP 101
    b. SAP 103
    c. SAP 102
    d. SAP 104

14. Plan reconciliation is used for
    a. to reconcile differences between activity output and activity input
    b. to reconcile costs between FI and CO
    c. to reconcile differences between debits and credits in a cost center
    d. to reconcile variances in product orders

15. Activity independent costs can be
    a. fixed and variable
    b. variable
    c. fixed
    d. none of the above

16. Business areas can be assigned to transactions automatically using
    a. profit centers
    b. cost centers
    c. profitability segments
    d. cost elements

17. Which one of the following is the correct order of transactions in cost center planning?
    a. activity types, primary cost, secondary cost, splitting, activity price calculation
    b. primary cost, activity types, secondary cost, splitting, activity price calculation
    c. secondary cost, primary cost, activity type, splitting, activity price calculation
    d. activity types, primary cost, secondary cost, activity price calculation, splitting

CO PAPER: 5

1. Indicate true/false
   a. postings in PCA are always statistical
   b. cost of sales accounting in PCA is not possible without the aid of functional areas
   c. profit center postings can be made cross controlling area
   d. transaction data can be stored in a special PCA currency in addition to the transaction and company code currency

2. Indicate true/false
   a. a profit center may or may not belong to standard hierarchy
   b. unless the control indicator is activated in the CO area settings, no postings will be transferred to PCA
   c. profit centers do not have period of validity
   d. alternative hierarchies can be defined for profit centers in addition to the standard hierarchy

3. Indicate true / false
   a. a CO object should belong to the same controlling as that of the profit center for these to be assigned to each other
   b. a cost center cannot be assigned to a profit center unless that profit center is valid for the entire validity period of the relevant cost center
   c. profit center is entered in the master of the assets
   d. every FI entry should indicate the profit center to which the transfer should take place, in addition to specifying the CO object

4. A purchase order for material A carries the account assignment to cost center 101. Profit center assigned to A is 300 and the profit center assigned to cost center 101 is 500. state which of the following is correct when the goods are received
   a. true posting will go to profit center 300 with a statistical posting to 500
   b. system will throw an error due to the inconsistency found
   c. profit center 500 will take the entire debit
   d. profit center 300 will take the entire debit

5. Indicate true/false
   a. the system posts the revenue to profit center to which the sold material is assigned
   b. the same material can be assigned to different profit centers in different plants

c. if the system finds a valid substitution for a sales order, the substitution rule prevails over the profit center assigned in the material master

d. a sales order containing multiple line items can be posted to multiple profit centers

6. indicate true/false

   a. actual transaction data transfer to profit centers should be always online whereas balance sheet items can be transferred online or as part of period end closing

   b. receivables and payables can only be transferred to profit center as period end balances and cannot be transferred for each line item

   c. periodic transfer of values can happen only once for each month

   d. transfer of balance sheet values to PCA creates FI documents

7. indicate true/false

   a. transfer prices can be defined for each of the valuation views

   b. multiple dummy profit centers can be created in a controlling area

   c. separate PCA documents can be created without corresponding postings in any other module

   d. online plan data transfer to PCA is possible when cost center planning takes place

8. In Schedule Manager, the following is generated for a sequence of processing steps to be handled automatically by the system

   a. task list

   b. work list

   c. work list monitor

   d. flow definition

9. Following contains information on jobs executed such as status messages

   a. job monitor

   b. task list

   c. flow definition

   d. none of the above

10. The general data selection in a Report painter is applicable for

    a. a column in the report

    b. a row in the report

    c. all rows and columns in a report

    d. can be made applicable to a specific row/column during execution

11. A library is a selection of relevant fields from a
    a. report group
    b. R/3 transaction table
    c. Report
    d. Reporting table

12. Indicate true/false
    a. the disadvantage of report extract is that you lose the navigation facility to look for nodes at lower levels
    b. multiple extracts can be saved for same report with different selection variables
    c. reports cannot be executed from the Schedule Manager; only period end closing transactions are permitted
    d. monitor displays the status of the scheduled jobs but cannot display the details of the errors if any that occurred during the run'
    e. mails can be automatically sent to users as part of the period end closing activity if they are defined in a flow definition

13. work lists are not available in the following applications while defining flow definition
    a. assessment
    b. settlement
    c. overheads calculation
    d. periodic reposting

14. Mark the characteristics from the following
    a. fiscal year
    b. actual revenue
    c. activity type
    d. cost center group
    e. labor costs

15. indicate true or false
    a. reports created with report writer can be modified with report painter
    b. a report group cannot contain reports from different libraries
    c. when a report is run, all reports in that group are executed
    d. report/report interface allows interface with only reports contained in the same library
    e. a report row can use either a basic key figure or a key figure

16. sorting hierarchies are defined in reports to facilitate

a. sorting order for combination of characteristics defined in the rows
b. exploding the row subtotals
c. sorting of key figures by actual/plan/variance
d. not relevant to any of the above

17. indicate true or false
    a. each section of the report can have its own row structure
    b. each horizontal page in a section can have its own row structure
    c. report layout can be changed and saved after executing the report, provided it is ticked as allowed in the layout definition
    d. variables can be introduced in the title pages

18. variation function is used in report painter to allow
    a. exploding the characteristics in a given row
    b. analysis of variances in the key figures
    c. to navigate and analyze figures at any node in the hierarchy of characteristics used in the general data selection
    d. to drill down analysis to the cost elements level, for each cost center

CO PAPER: 06

State true or false

1. The R/3 application component Controlling (CO) provides all accounting functions required for effective controlling
2. If an enterprise divides their accounting operations into internal and external accounting, then CO represents internal accounting
3. All data relevant to costs flows automatically from financial accounting to Controlling
4. All G/L accounts in financial accounting are managed in Controlling as cost or revenue elements as appropriate
5. You use CCA as a tool for monitoring overhead costs and assigning them to location at which they occurred in line with their source
6. PA analyzes the profit and loss of an organization according to individual segments
7. Activity types define the type of activity that can be provided by a cost centre
8. The operating concern is the highest level for profitability
9. Company codes are independent accounting units within CO
10. In FI you can generate internal balance sheets and p&l statements on basis of business areas
11. Controlling area is the organizational unit in an enterprise that represents a closed system used for cost accounting purposes
12. In SAP standard system controlling area '000' which you can use as a template
13. A controlling area may contain n one or more company codes, which can operate in different currencies
14. The assigned company codes to controlling area can use different chart of accounts
15. If FI and CO perspectives are identical, you can assign one company code to one controlling area
16. If you assign more than one company code to a given controlling area, you are then not able to carry out controlling on a cross company code basis
17. The plant is assigned to controlling area directly
18. If the assignment is 1:1, you can use the company code currency only as controlling area currency
19. If the assignment is 1:1, you can define object currency6 for account assignment object other than that used for controlling area or company code
20. If the assignment is 1:1, the fiscal year variants for the company code and controlling area can have different number of special periods but must have same number of posting periods
21. If the assignment is 1:n, for a controlling area you can define a currency that is the same as the currency for a company code, but you cannot use an additional currency in CO

22. If the assignment is 1:n, if company codes and controlling area use same currency then object currency is freely definable
23. In overhead cost controlling, there is no difference between master data and transaction data
24. I n CO transaction data is information that remains unchanged over a long period of time
25. Cost centers are used as basis of allocation
26. Before you create cost centers, you need to define alternate hierarchy
27. The name of standard hierarchy will be entered at the creation of controlling area
28. You can create or change cost centers from alternative hierarchy
29. The cost center category is an indicator in standard hierarchy which specifies category for cost center
30. Cost center categories enable you to assign same characteristics to similar cost centers
31. You can define lock indicators for each cost center category
32. When you assign a cost center to a particular category, the corresponding lock indicators and allowed values for this category are proposed as default values for this cost center which then cannot be changed
33. The chart of accounts contains all G?L accounts belonging to FI
34. G/L account must exist at the time of creation of revenue cost element
35. Secondary cost elements are created in FI and in CO both
36. Primary cost elements are created in FI and CO both
37. Before you can create a primary cost element in CO, you first need to create it as G/L account in FI
38. To be able to post to a primary cost element, you require a cost carrying object in G/L account
39. Secondary cost elements are used exclusively in CO to identify internal cost flow
40. When you create a cost element, you must assign a cost center category
41. You can create cost elements automatically
42. During automatic creation of secondary cost elements, the name is taken from the cost element category
43. The activity type classifies the specific activities that are provided by one or more cost centers within a company
44. If a cost center provides activities for other cost centers, orders, processes, etc then this means that its resources are being used
45. Activity types can serve as tracing factors for cost allocation
46. Internal activity is allocated using secondary cost elements which are stored in the master data of cost centers
47. In activity type master, you can enter up to 8 allowed cost center categories
48. The activity type category is used to determine whether and how activity type is entered and allocated
49. Choose correct activity type:

a. manual entry, manual allocation
b. indirect determination, indirect allocation
c. manual entry, indirect allocation
d. manual entry, no allocation

50. Following are required entries in activity type master at the time of creation:
    a. name
    b. activity unit
    c. cost center category
    d. activity type category
    e. standard hierarchy
    f. currency

51. For direct activity allocation, you enter the quantity of the activity to be allocated manually
52. SKF is time dependent master data
53. There is no direct link to LIS for SKF
54. You can use SKFs as tracing factors for periodic transactions such as distribution or assessment
55. You define SKFs as a fixed value or as a totals value
56. You can transfer SKFs from LIS
57. Cost center assignment to standard hierarchy is a time dependent data
58. You can increase validity of cost center by changing its master data
59. All cost centers in a controlling area must belong to a cost center group (alternate hierarchy)
60. If you are using 1:n assignment and all company codes and controlling area are using same currency, your object currency is freely definable
61. SAP R/3 provides with collective processing functions for cost center master data
62. Cost elements and SKFs can only be displayed or deleted under collective processing
63. Master data groups are time based
64. You can adjust incorrect account assignments using CO-internal reposting
65. The main difference between a reposting and an allocation is that in case of a reposting, original debit amount is reduced on sender, whereas for allocations a separate credit amount is written on sender instead
66. A direct activity allocation involves entering the activity quantities that a cost center provides for another account assignment
67. In CO commitments cannot be processed
68. You define number intervals for CO documents dependent of fiscal year
69. Cost and revenue postings in CO cannot subsequent true and statistical postings

70. True postings can be processed, and can be allocated or settled with other controlling objects
71. You can make statistical postings to the profit center
72. In CO the account assignment object determines whether a posting is statistical or true
73. If you specify a true order and a costing center in a posting row, cost center will get a true posting
74. Revenues can only be posted as true postings to a profitability segment, sales order, sales project,
75. Revenues can only be recorded as statistical values on cost centers
76. Changes such as adding user defined reports can be done in standard SAP menu
77. You cannot define automatic account assignment or default account assignments for postings to primary cost elements
78. You must enter the default account assignment in cost element master record
79. If you have defined a substitution that contradicts a validation condition, then substitution has priority
80. When you make an internal reposting, primary costs are reposted under original cost element to a receiving order
81. During reposting of line item there is no sender check
82. The commitment in CO is reduced by processing goods receipts against purchase order
83. During direct activity allocation, sender can be more than one cost center but receiver should be one.
84. During direct activity allocation secondary element category 43 is used
85. During direct activity allocation secondary cost element can be changed if required
86. During reposting of direct activity allocation, fiscal year must remain same

CO PAPER: 07

State true or false

1. to enable you to enter accrued costs, SAP R/3 system provides different methods. Select the correct method: a. target=actual method; b) percentage method; c)plan=actual method; d) accrual method
2. you must create a primary cost element (cost element category=3) to process the accrual calculation through target=actual method
3. when accrual is calculated for cost center, the system debits the cost centers with the accrual amounts
4. you create an overhead structure to define the accrual calculation
5. the overhead structure used during accrual calculation must have base defined
6. you can use target=actual method to calculate accrual costs that are activity dependent or activity independent
7. you use cost element category 3 for accrued cost element in target=actual
8. during the target=actual accrual calculation method the actual cost gets transferred as planned value
9. you can only repost primary costs using periodic reposting
10. during periodic posting the original cost element remains same
11. during periodic posting line items are posted for sender as well as for receiver
12. periodic repostings cannot be reversed
13. in periodic reposting cycle you can create segments up to max 99
14. you must transfer all the costs from the sender to receiver during periodic reposting cycle
15. a dependent cycle uses the results from the next cycle
16. independent cycles cannot be processed in parallel if they have the same allocation type
17. distribution was created to transfer primary and secondary costs from a sender cost center to receiving controlling objects
18. in distribution, number of senders can be restricted
19. as fewer totals records are written during periodic reposting, performance is better than during distribution
20. the receivers for an assessment can be a cost center, wbs element, internal order, cost object or a business process. You can restrict the number of receiver categories in customizing
21. during assessment, line items are posted for the sender as well as for the receiver, enabling the allocation to be recorded exactly
22. during assessment, the original cost element is not displayed on receivers
23. you can use more than one assessment cost element during assessment cycle
24. period end cycles are time dependent
25. cross cycle iteration is possible

26. cycles are created at controlling area level in cost center accounting
27. you can display the change documents for cycle maintenance in CCA
28. you do not need to create more than one segment to obtain information on the source of the costs to be assigned, if allocation structure is used during assessment cycle
29. assessment cycle can be run for specified date
30. cumulative processing is possible only for assessments and periodic repostings
31. whole cycle has to be reversed if any segment is wrongly created
32. rebooking and reversing of cycle is possible
33. manual cost allocation lets you post primary and secondary costs manually
34. you can use manual cost allocation for all cost element categories
35. manual cost allocation can be done for actual and plan cost
36. you must use reconciliation ledger in CO
37. Reconciliation ledger is used to post reconciliation entries to FI
38. reconciliation postings are used for transferring postings from CO to FI that are cross company code, cross business area and cross functional area
39. you can do reconciliation postings anytime
40. using period lock, selective cost elements ca be locked for postings in CO
41. cost planning is part of the overall business planning process, and is a prerequisite to standard costing
42. cost center planning can be used as a bench mark to control the business transactions within a posting period
43. the definition of a version applies for the whole of CO
44. you define CO versions centrally
45. you can plan your cost centers is only 1 version
46. when you create a controlling area, R/3 system automatically creates version 0 valid for five fiscal years
47. you can also create alternative versions in CO
48. when referring to actual postings, the R/3 system always uses version 001
49. scope of cost center planning consists of planning SKFs, activity type and costs
50. planning layouts cannot be created in CCA
51. there are 4 planning areas in CCA
52. planning layouts are assigned to planner profile
53. you can use report painter to define planning layouts
54. a planning layout contains a header and several lead and value columns
55. in planner profile, you can assign more than one planning layout to each planning area
56. default values can be entered in planner profile for planning layouts
57. planner profile can be controlled by authorization groups

58. you can only lock 001 version for planning in CCA
59. if you use form based entry, you can plan the specified characteristic values in all of the fields in the initial screen. The system only displays characteristics that already have plan values. Characteristic values that were not planned were not planned on the cost center yet need to be entered on the planning screen
60. the distribution keys are used for period based distribution of the totals value
61. standard distribution keys can be changed
62. when you plan primary costs that are activity dependent, you can plan only the fixed costs
63. goods and services that are provided to the enterprise from an external source are called resources in the R/3 system
64. you can use dependency planning for value based and quantity based planning of primary costs
65. plan values on cost centers can often be calculated using formulas
66. during formula planning the formula template is selected manually at the time of calculation
67. assessment cycles can only be used for planning
68. planning can be coped for one version to another version
69. you can copy within fiscal years versions and cost centers
70. you can copy between different fiscal years, periods and versions
71. you can use plan revaluation to only increase planning data based on percentage
72. assessment cost elements, Accrual cost elements, and cost elements that are used for indirect activity allocation can not be revaluated during revaluation run
73. actual data can be copied as planned data

CO PAPER: 08

State true or false

1. every order type must be assigned to order category
2. order category 3 is used for creating model order type
3. internal order master can be numeric and alphanumeric
4. number ranges for internal orders are time dependent
5. number ranges are created at order type level
6. when you create an overhead order master record, you choose whether it is a true or a statistical order
7. when you create a true order, you must assign it to a company code
8. you can neither settle statistical orders nor apply overhead to them
9. the indicator ‘revenue postings allowed’ in the order type controls whether revenues can be posted to an order
10. you can only create internal orders with reference to an order type
11. the order type is valid for an entire client means created at client level
12. the order type controls
    a. whether commitments management is active
    b. whether revenue postings are allowed
    c. order status management
    d. characteristics (required, optional, so on) of master record fields
    e. general parameters for settlement
    f. general parameters for planning
    g. general parameters for budgeting
    h. order layout

13. internal orders can be changed using order manager
14. you cannot design your own screen layouts for the order master data
15. master data fields of internal order are distributed among 8 predefined group boxes
16. order layouts can be created for all order categories
17. standard R/3 system includes four system status settings: created, released, complete, closed for order status
18. user defined status is possible for internal orders
19. system status is set automatically once the order is created
20. a user status can be: a) allow a business transaction b) allow business transaction with information c) prohibit a business transaction
21. every internal order must assign to order group
22. order groups are client dependent

23. automatic collective processing can be done for internal orders
24. refers order is used to give certain default to order
25. internal order can be created and changed from the web
26. the credit from any order can go through reposting and settlement
27. settlement to an asset or general ledger account is an external settlement
28. order settlement is a must at period end closing
29. there are two procedures for defining settlement : standard settlement and extended settlement
30. the settlement profile is the central control parameter for the settlement in internal order accounting
31. the allocation structure controls the assignment of source cost elements to settlement cost elements
32. settlement rule can be created on the basis of percentage
33. during an internal settlement cost element (cost element type 21) is used. This is secondary cost element
34. settlement type PER settles all costs on sender object that are not yet settled, for all periods up to the settlement period
35. there are two types of settlement types defined in the system
36. the source structure enables you to settle (internal orders) different intervals of costs with different settlement rules to receivers
37. automatic settlement rule can be generated on the basis of cost center master for internal orders
38. during order settlement you can enter a posting period that differs fro the settlement period
39. planning scope of internal order consists of a) overall planning b) primary and secondary cost and revenue planning c) standard costing d) unit costing e) SKF
40. you can plan your internal orders in multiple versions
41. integrated planning can be done for internal orders
42. it is possible to copy actual values or plan values to a planning version for internal orders
43. to create a budget for an order, you must define a budget cost sheet and assign it to the order type
44. funds commitments for an order are checked against the budget by availability control
45. budgeting can be done in any currency

CO PAPER: 01 KEY

1. b
2. b
3. e
4. b
5. a, special periods could be different
6. a
7. a
8. a

CO PAPER: 02 KEY

1. b
2. b
3. b
4. a
5. a,b
6. a,c,d
7. b,d
8. a
9. ..
10. a,b,d
11. a
12. c
13. c,d,e
14. c
15. a,b,c,d
16. d
17. ..
18. b
19. a,b
20. b,c
21. a,b

CO PAPER: 03 KEY

1. b,c
2. c
3. b
4. c
5. b
6. a
7. b
8. d
9. c
10. a
11. b
12. b
13. a
14. a
15. b
16. a,b
17. b
18. a
19. d
20. a

CO PAPER: 04 KEY

1. c
2. b
3. b
4. a
5. c
6. b
7. d
8. a
9. d
10. d
11. b,c
12. ..
13. ..
14. a
15. c
16. b
17. b

CO PAPER: 05 KEY

1. True – a, b, d
2. true – b
3. true – a, b
4. c
5. true - a, b, c, d
6. true - b
7. true – c, d
8. b, d
9. d
10. c
11. d
12. true – b, e
13. a, c
14. a, c, d
15. true – b, d
16. a, b
17. true – a, c d
18. c

CO PAPER: 06 KEY

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
12.
13.
14.
15.
16.
17.
18.

19.
20.
21.
22.
23.
24.
25.
26.
27.
28.
29.
30.
31.
32.
33.
34.
35.
36.
37.
38.
39.
40.
41.
42.
43.
44.
45.
46.
47.
48.
49.
50.
51.
52.
53.
54.
55.
56.
57.
58.
59.
60.
61.
62.
63.
64.
65.
66.
67.
68.
69.
70.
71.
72.
73.
74.
75.
76.
77.
78.
79.
80.
81.
82.
83.
84.
85.
86.

CO PAPER: 07 KEY

1. a,b,c
2. f
3. t
4. t
5. t
6. t
7. f
8. f
9. t
10. t
11. t
12. f
13. f
14. f
15. f
16. f
17. f
18. f
19. t
20. t
21. t
22. t
23. t
24. t
25. f
26. t
27. t
28. t
29. f
30. f
31. f
32. t
33. t
34. f
35. t
36. f
37. t
38. t
39. f
40. f
41. t
42. t
43. t
44. t

45. f
46. t
47. t
48. t
49. t
50. f
51. f
52. t
53. t
54. t
55. t
56. t
57. t
58. t
59. f
60. t
61. f
62. t
63. t
64. t
65. t
66. f
67. f
68. t
69. t
70. t
71. f
72. f
73. t

CO PAPER: 08 KEY

1. t
2. t
3. t
4. f
5. t
6. t
7. t
8. t
9. t
10. t
11. t
12. all true
13. t
14. f
15. f 9
16. f only 01, 02, 03, 04
17. f technically complete
18. t
19. t
20. a, c b. warning t
21. f, no standard hierarchy
22. t
23. t
24. f
25. t
26. f
27. t
28. f
29. f, basic
30. f
31. t
32. t
33. t
34. f
35. t
36. t
37. f
38. t
39. all except c true
40. t
41. t
42. t
43. t
44. t
45. t