



# C\_TFIN52\_05<sup>Q&As</sup>

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### QUESTION 1

Triggering situation: Expenses/revenue were posted to the current period on receipt/issue of an invoice, but economically they belong, at least partially, in a future period.

- A. Deferrals
- B. Accruals

Correct Answer: A

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### QUESTION 2

Profit and Loss using the Period Accounting and Cost of Sales Accounting:

- A. The operating result can be different.
- B. In Cost of Sales accounting, the output of a period and the total cost of this period are summarized
- C. All of the above
- D. None of the above
- E. In period accounting the sales revenue for a period and sales costs of the period are summarized.

Correct Answer: D

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### QUESTION 3

If you have accounts with different currencies, you can set the indicator in the master record of the PSL carry-forward account to translate and summarize all the currencies. ?Only Balances in Local Currency?

- A. True
- B. False

Correct Answer: A

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### QUESTION 4

A substitution rule consists of two parts: (Choose Two)

- A. Conditions
- B. Substitutions (if the conditions are met)
- C. None of the above

Correct Answer: AB

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#### QUESTION 5

There are three ways (special general ledger types) of transferring special general ledger entries to the system

A. True

B. False

Correct Answer: A

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