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Oracle

1Z0-1054-26

**Oracle Fusion Cloud Financials: General Ledger 2026
Implementation Professional
QUESTION & ANSWERS**

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Oracle Fusion Cloud Financials: General Ledger 2026 Implementation Professional Sample Questions (Q46-Q51):

NEW QUESTION # 46

When will Intercompany processing balance a journal using the accounts identified here for the UK Ledger?

Ledger	Journal Source	Journal Category	Receivables Account	Payables Account	Start Date	End Date	Summarization	Condition
UK Primary Ledger	Other	Other	303.30.1811.000.000.000	303.30.2371.000.000.000	11/14/10	11/14/10	Summary net	Use clearing company for all many-to-many journals
UK Secondary Ledger	Other	Other	303.30.18100.000.000.000	303.30.29100.000.000.000	11/14/13	11/14/13	Summary net	Use clearing company for all many-to-many journals
UK Primary Ledger	Other	Other	303.30.1811.000.000.000	303.30.2371.000.000.000	11/15/10	m/d/yyyy	Summary net	Error out if many-to-many journal
UK Secondary Ledger	Other	Other	303.30.18100.000.000.000	303.30.29100.000.000.000	11/15/13	m/d/yyyy	Summary net	Error out if many-to-many journal

- A. when there is a many-to-many journal and you want to use a clearing company
- B. when the journal is balanced by second balancing segment value
- C. when the journal is not balanced by the primary balancing segment value (BSV)
- **D. when the journal is balanced by the primary BSV but not by second or third BSV**

Answer: D

Explanation:

Intercompany processing will balance a journal using the accounts identified here for the UK Ledger when the journal is balanced by the primary balancing segment value (BSV) but not by second or third BSV. A BSV is a segment in the chart of accounts that identifies a legal entity or business unit for which financial statements are prepared and balanced. A primary BSV is required for every ledger and is used to balance journal entries within a ledger. A secondary or tertiary BSV is optional and is used to balance journal entries across different dimensions other than the primary BSV, such as fund or region. Intercompany processing is a feature that enables intercompany transactions between different legal entities or business units within the same enterprise. Intercompany processing uses intercompany balancing rules to generate intercompany receivables and payables accounts for cross-ledger or cross-BSV journals. Intercompany processing will balance a journal using the accounts identified here for the UK Ledger when the journal is balanced by the primary BSV but not by second or third BSV, as this indicates that there is an intercompany transaction between different legal entities or business units within the UK Ledger that requires intercompany balancing. Intercompany processing will not balance a journal using the accounts identified here for the UK Ledger when there is a many-to-many journal and you want to use a clearing company, as this is a scenario that involves multiple legal entities or business units across different ledgers that requires a separate clearing company ledger to perform intercompany balancing. Intercompany processing will not balance a journal using the accounts identified here for the UK Ledger when the journal is not balanced by the primary BSV, as this is an invalid scenario that violates the accounting rules and prevents posting of the journal. Intercompany processing will not balance a journal using the accounts identified here for the UK Ledger when the journal is balanced by second balancing segment value, as this is an incomplete scenario that does not specify whether the journal is also balanced by primary and third BSV. Oracle Financials Cloud: General Ledger 2022 Implementation Professional Objectives - Configure and Process Intercompany12

NEW QUESTION # 47

What are the tables or views from which the Create Accounting program takes source data that is used in rules to create journal entries?

- A. Mapping Sets
- B. Accounting Attributes
- C. Event Entities
- **D. Transaction Objects**

Answer: D

NEW QUESTION # 48

In a primary ledger, under the System options, in the Close section, the "Prevent General Ledger Period Closure When Open Subledger Periods Exist" option has been selected.

For which subledger can you opt out of the Period Close Checking feature by using the ORA_GL_INCLD_STRICT_PRD_CLOSE lookup?

- A. Lease Accounting
- **B. Accounts Payable**
- C. Order Management

Answer: B

NEW QUESTION # 49

A company implementing Oracle General Ledger has a business requirement to report under two accounting conventions and is considering setting up a primary and secondary ledger. The two accounting standards are very close.

Which data conversion level should you recommend to ensure only manual journals will be entered in the secondary ledger?

- A. Journal level
- **B. Adjustment only level**
- C. Balance level
- D. Subledger level
- E. FBFI level

Answer: B

Explanation:

The adjustment only level is the data conversion level that ensures only manual journals will be entered in the secondary ledger. This level means that no data is copied from the primary ledger to the secondary ledger automatically. Instead, the user can enter manual adjustments in the secondary ledger to reflect the differences between the two accounting standards. This level is suitable for scenarios where the accounting methods or charts of accounts are very close between the primary and secondary ledgers, and there is no need to maintain detailed journals or subledger transactions in the secondary ledger. Primary Ledgers, Secondary Ledgers, and Reporting Currencies, High Volume Data Migration Considerations for General Ledger, Reporting Currencies - Conversion Level Balance

NEW QUESTION # 50

You can run predefined reports to reconcile subledger application balances to General Ledger balances. Which attribute must you set up on the Manage Values page for chart of accounts segment values so that you can run the Payables to General Ledger Reconciliation report or Receivables to General Ledger Reconciliation report?"

- **A. Financial Category**
- B. End Date
- C. Third Party Control Account
- D. Start Date
- E. Reconcile

Answer: A

NEW QUESTION # 51

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