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Oracle Project Management Cloud 2025 Implementation Professional Sample Questions (Q107-Q112):

NEW QUESTION # 107

You have a small project for a period of five months. Your budget amount for each month is spread evenly and is \$1000 per month. The first month actual expense is \$800 and there is a commitment for \$600. Now you generate a forecast at the beginning of the second month. Identify the monthly Estimate-To-Complete (ETC) amount that the application would calculate for the remaining four periods, when the ETC generation method includes commitments. (Choose the best answer.)

- A. 0
- B. 1
- C. 2
- D. 3

Answer: C

Explanation:

Budget 5,000Actuals 800Commitment 600

ETC = Budget - Actuals - Commitment

ETC = 5,000-800-600 = 3,600 Budget available for next 4 months = 3,600/4 = 900/month

NEW QUESTION # 108

A consulting services company is currently working on a business transformation project for your client, which spans multiple years. At the first period close, the consulting services company has recognized revenue and the accounting entry created is:

Dr Unbilled Receivables 40,000

Cr Revenue 40,000

At the end of the period, the client is sent an associated bill. What would be the corresponding invoice accounting entry? (Choose the best answer.)

- A. Dr Unearned Revenue 40,000Cr Revenue 40,000
- B. Dr Accounts Receivables 40,000Cr Unbilled Receivables 40,000
- C. Dr Accounts Receivables 40,000Cr Revenue 40,000
- D. Dr Unearned Revenue 40,000Cr Accounts Receivables 40,000

Answer: B

Explanation:

When the invoice is created, the unbilled receivables balance is reduced and the accounts receivables balance is increased by the invoice amount. This is because the revenue has already been recognized and the invoice is just a request for payment from the customer. Reference: https://docs.oracle.com/en/cloud/saas/project-portfolio-management/20c/oapfin/project-accounting.html#OAPFM2355710

NEW QUESTION # 109

Identify the three contract attributes from Project Performance Data that are used in Project Performance dashboard regions. (Choose three.)

- A. Contract Header
- B. Task
- C. Expenditure Type
- D. Contract Line
- E. Projects

Answer: B,D,E

Explanation:

Reference https://docs.oracle.com/cloud/farel9/projectcs_gs/FAUAR/F1537947AN10251.htm

NEW QUESTION # 110

You configure one OTBI using Project Cross Subject Area Analysis Real Time. You notice that all measures (Budget, Forecast, Cost, Commitments, Revenue, and Invoice) are not available for Bill-To-Customer and Contract and Contract Line dimensions. Identify the reason for this behavior. (Choose the best answer.)

- A. The Contract and Contract Line dimensions apply only to Invoice measures.
- B. The Bill-To-Customer dimension applies only to Invoice measures, but the Contract and Contract Line dimensions do not apply to Revenue and Invoice measures.
- C. The Bill-To-Customer dimension applies only to Revenue and Invoice measures.
- D. The Bill-To-Customer dimension does not apply to Invoice measures, but the Contract and Contract Line dimensions apply only to Revenue and Invoice measures.
- E. The Bill-To-Customer dimension applies to Invoice measures, and the Contract and Contract Line dimensions apply to Revenue and Invoice measures.

Answer: E

Explanation:

Ref.https://docs.oracle.com/en/cloud/saas/project-portfolio-management/19a/faopm/subjectareas.

htm#Projects Cross Subject Area Analysis Real Time SA 20

Analyze real-time information on project performance, including budgets, forecasts, costs, commitments, revenue, and invoices. This subject area analysis allows cross subject area analysis between Funding, Invoices, Revenue, Budget, forecasts, Costs areas.

NEW QUESTION #111

A consulting services company is currently working on a business transformation project for your client that spans over 10 months. The total contract amount is 250000 USD. They have generated a revenue of 25000 USD and an Invoice of 10000 USD at the end of the first period.

The accounting entry for revenue is:

Dr Unbilled Receivables	25000
Cr Revenue	25000

and accounting entry for invoice is:

Dr Account Receivable	10000
Cr Deferred Revenue	10000

What will be the accounting entry when you reclassify the billing offset balances in the first period?

- A. Dr Deferred Revenue 10000 -Cr Unbilled Receivables 10000
- B. Dr Accounts Receivables 10000 -Cr Unbilled Receivables 10000
- C. Dr Accounts Receivables 10000 -

Cr Revenue 10000

- D. Dr Unbilled Receivables 10000 -
 - Cr Accounts Receivables 10000

Answer: B

Explanation:

When you reclassify the billing offset balances in the first period, the accounting entry is:

Dr Accounts Receivables 10000 - Cr Unbilled Receivables 10000

This entry reduces the unbilled receivables balance and increases the accounts receivables balance by the invoice amount. This is because the invoice has been created and sent to the customer, and the billing offset account is no longer needed. Reference: https://docs.oracle.com/en/cloud/saas/project-portfolio-management

/20c/oapfin/manage-project-invoices.html#OAPFM2356091

NEW QUESTION #112

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