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## Oracle Financials Cloud: General Ledger 2025 Implementation Professional Sample Questions (Q78-Q83):

### NEW QUESTION # 78

The intercompany accountants on the cloud project are trying to reconcile intercompany balances using the latest intercompany reconciliation report.

However, they have some concerns about the information presented in the report and want you to clarify the content in the standard reconciliation report.

What is included in the intercompany reconciliation report?

- A. It displays ledger balancing lines generated when the primary balancing segment (BSV) is in balance but not the second or

third BSVs.

- B. It displays all clearing company balances for the period.
- C. It displays the intercompany receivables and intercompany payables lines generated for the provider and receiver of each intercompany transaction.

**Answer: C**

#### NEW QUESTION # 79

You need to integrate Fusion Accounting Hub with external source systems used for Billing. Identify the step that is not correct when implementing this integration.

- A. Capture accounting events.
- B. Determine the accounting impact of transactions.
- C. Analyze external system transactions.
- D. Create the accounting in the source system and then import the journal entries into subledger accounting.

**Answer: D**

#### NEW QUESTION # 80

For translation purposes, the Financials reporting team has decided to load the monthly Historical currency rates by using File-Based Data Interface (FBDI).

What happens to the existing historical rate for a specific ledger, currency, account combination, and accounting period if they use insert in the spreadsheet?

- A. The historical rate is replaced.
- B. Nothing, existing historical rates are not updated.
- C. The existing historical rate is deleted.
- D. Historical rates are converted into an average rate (original and new rate).

**Answer: A**

Explanation:

If you use insert in the spreadsheet to load the monthly historical rates by using FBDI, the existing historical rate for a specific ledger, currency, account combination, and accounting period will be replaced by the new rate. This is because the insert action will overwrite the existing rate with the new rate in the GL\_HISTORICAL\_RATES\_INT table. If you want to preserve the existing rate, you should use update or delete actions instead. References:

How Historical Rates Import Data Is Processed, Section: Use the Historical Rates Import file-based data import (FBDI) template to import historical rates from external and legacy sources to Oracle General Ledger Import Historical Rates, Section: Details Entering Historical Rates, Section: Entering Historical Rates

#### NEW QUESTION # 81

You have three ledgers that use the same chart of accounts with one intercompany payable and one intercompany receivable account. The chart of accounts also has an intercompany segment. Each ledger has one legal entity assigned to it and each legal entity is associated with one balancing segment value.

At what level should you define the default intercompany balancing rule?

- A. Legal entity-level rule
- B. Ledger-level rule
- C. Primary balancing segment rule
- D. Chart of accounts rule

**Answer: D**

Explanation:

You should define the default intercompany balancing rule at the legal entity level, because each ledger has one legal entity assigned to it and each legal entity is associated with one balancing segment value. This way, you can specify the intercompany receivables and payables accounts for each legal entity and ensure that the journals are balanced by legal entity or primary balancing segment values. A ledger-level rule would apply to all legal entities in the ledger, which may not be appropriate if they have different

intercompany accounts. A primary balancing segment rule would apply to all ledgers that share the same chart of accounts, which may not be desirable if they have different intercompany rules. A chart of accounts rule would apply to all ledgers and legal entities that use the same chart of accounts, which may not be feasible if they have different intercompany segments or accounts. References:

\* Intercompany Balancing Rules, Section: Define Intercompany Balancing Rules

\* Overview of Intercompany Balancing Rules, Section: Define Intercompany Balancing Rules

\* Troubleshooting Guide For Intercompany Balancing, Section: 1. Journals and subledger accounting entries are not being balanced for intercompany activity

\* Implement General Ledger, Section: Intercompany Balancing

### NEW QUESTION # 82

The Journal Import process pulls information from the GL Interface table to create valid, postable journal entries in General Ledger. Which two statements are true about the Journal Import process?

- A. The process validates all your data before it creates journal entries in General Ledger.
- B. Any error transactions from Oracle Subledgers can be easily deleted and resubmitted.
- C. You can only validate and select to transfer journal data in the Summary mode.
- D. FBDI can be used to upload journal entry data from external sources into General Ledger.

Answer: A,D

### NEW QUESTION # 83

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