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Oracle Financials Cloud: General Ledger 2025 Implementation Professional Sample Questions (Q98-Q103):

NEW QUESTION # 98

What are two uses of the Column Flattening and Row Flattening features?

- A. Optimize parent/child relationships.
- B. Create additional versions of a tree.
- C. View information for runtime performance.
- D. Verify correctness of trees.
- E. Set the status of a tree to active.

Answer: A,C

NEW QUESTION # 99

You have redesigned your chart of accounts and need to update your existing cross-validation rules. There is a requirement for new rules; some simply need to be updated and others need to be deleted.

What is the most efficient way to achieve this?

- A. by using the Manage General Ledger Security page.
- B. by using Cross-Validation Rules Import file-based data import (FBDI).
- C. by using the Manage Cross-Validation Rules page.
- D. by creating Cross-Validation Rules desktop-integrated spreadsheet.

Answer: B

Explanation:

According to Oracle documentation¹, the most efficient way to update your existing cross-validation rules when you have redesigned your chart of accounts is to use Cross-Validation Rules Import file-based data import (FBDI). FBDI enables you to import cross-validation rules from a spreadsheet template into General Ledger. You can use FBDI to create new rules, update existing rules, or delete rules. Therefore, option C is correct. Option A is incorrect because using the Manage General Ledger Security page does not enable you to update cross-validation rules. Option B is incorrect because creating Cross-Validation Rules desktop-integrated spreadsheet does not enable you to update cross-validation rules. Option D is incorrect because using the Manage Cross-Validation Rules page does not enable you to update cross-validation rules efficiently.

According to Oracle documentation², you should create a Data Access Set that allows access to the UK Ledger to allow users with the General Accountant job role to access the UK Ledger. A Data Access Set is a security feature that defines the ledgers and balancing segment values that a user can access. You can assign Data Access Sets to users or roles using the Manage Data Access for Users page. Therefore, option B is correct. Option A is incorrect because assigning the security context value of UK Ledger to the user/role combination does not enable access to the ledger. Option C is incorrect because assigning the General Accounting Manager role to those users does not enable access to the ledger. Option D is incorrect because assigning the UK reference set to the user/role combination does not enable access to the ledger.

NEW QUESTION # 100

Budgetary control for accounts 5020 and 5021 has a budget of \$90,000 USD each for the year 2012. The accounts also have balances on obligation of \$10,000 USD for each and an expenditure of \$20,000 USD for each.

A Fund of \$50,000 USD is available for account 5020 only. You have run the Encumbrance Year End Carry Forward process for obligation from the last period of the year 2012 to the first period of year 2013.

Which statement is true?

- A. If you have included 5020 and 5021 in the encumbrance rule, then budget balances \$90,000 USD, obligation \$10,000 USD, and expenditure \$20,000 USD only will be carried forward.
- B. The Encumbrance Year End Carry Forward process will run for all the accounts to carry forward the general ledger balances.
- C. If you have included 5020 and 5021 in the encumbrance rule, then only the obligation of \$10,000 USD will be carried forward.
- D. If you have included 5020 and 5021 in the encumbrance rule, then obligation \$10,000 USD and expenditure \$20,000 USD only will be carried forward.
- E. If you have included 5020 and 5021 in the encumbrance rule, then budget balances \$90,000 USD, obligation \$10,000 USD, and expenditure \$20,000 USD, and the funds available \$50,000 USD will be carried forward.

Answer: E

NEW QUESTION # 101

Your ledger currency is USD. At month end, you have a balance on the Accounts Payable Liability Account of 100,000 Euros, which is equivalent to 136,550 USD. This balance needs to be revalued. The month-end exchange rate for revaluation is 1 Euro = 1.3755 USD.

What two statements are true about the resulting revaluation run?

- A. You have an unrealized exchange loss recorded.
- B. The original journal entry in Euros is updated.
- C. There is no unrealized exchange gain or loss calculated.
- D. The original journal entry in Euros remains the same.
- E. You have an unrealized exchange gain recorded.

Answer: A,D

Explanation:

The revaluation process is used to adjust account balances denominated in a foreign currency. Revaluation adjustments represent the difference in account balances due to changes in conversion rates between the date of the original journal and the revaluation date. These adjustments are posted through journal entries to the underlying account with the offset posted to an unrealized gain or loss account. The two statements that are true about the resulting revaluation run are:

* You have an unrealized exchange loss recorded: Since the ledger currency (USD) has depreciated against the foreign currency (Euro) from the date of the original journal to the revaluation date, the account balance in USD has increased. This means that you have a loss on the

NEW QUESTION # 102

Your company wants to change the Cumulative Translation Adjustment (CTA) account to record gains/losses from varying currency rates.

What steps must you perform to achieve this objective without causing data corruption?

- A. Open the Ledgers page and update the CTA account and then rerun Translation for all periods required. The system will automatically update the translated balances.
- B. Query the Translation journals and delete all of them, then change the CTA account in the Ledger page, and rerun Translation for all periods required.
- C. Define a new ledger and accounting configuration. The CTA account cannot be updated after the ledger has been in use.
- D. Purge all translated balances, change the CTA account in the Ledger page, and rerun Translation for all periods required.

Answer: D

NEW QUESTION # 103

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