

DUMPS ARENA

Oracle Financials Cloud: General Ledger 2026 Implementation Professional

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Version Demo

Total Demo Questions: 13

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QUESTION NO: 1

You are defining an income statement report using Financial Reporting Web Studio. Users of the report need to be able to analyze the balances directly from the report.

What should you enable to allow this?

- A. Allow Expansion in Report Functions
- B. Drill Down in Report Functions
- C. Drill Through in Grid Properties

ANSWER: C

Explanation:

Drill Through in Grid Properties is the required setting because it enables report consumers to navigate from a displayed balance in the income statement to the underlying detail available for that intersection. The setting is applied at the grid level in Financial Reporting Web Studio, where the report designer controls whether values in that grid can expose drill-through capability when the report is viewed. This supports interactive balance analysis without requiring users to leave the report and manually recreate the account, period, ledger, or other dimensional context represented by the selected cell.

For an income statement, this is particularly useful because a summarized revenue or expense amount can be investigated from the report output itself. The report retains the dimensional context defined by the grid, allowing users to follow the available drill path to supporting balance or transaction information, subject to their application security and the availability of underlying data. Oracle identifies Financial Reporting as a reporting tool within the Financial Reporting Center and documents its use for formatted financial statements and related analysis. See Oracle's [Oracle Financials Cloud documentation](#) and the [Oracle Financials overview](#).

QUESTION NO: 2

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

Explanation:

It displays the intercompany receivables and intercompany payables lines generated for the provider and receiver of each intercompany transaction. This is the information needed to reconcile the reciprocal accounting created when one legal entity, business unit, or balancing segment provides a transaction on behalf of another. Oracle General Ledger's intercompany balancing process generates due-from and due-to accounting entries—also described as intercompany receivable and payable lines—to ensure that each participating party is represented correctly. The reconciliation report presents these provider and receiver lines so accountants can compare the two sides of an intercompany relationship, identify whether balances agree, and investigate differences by transaction, party, account combination, or accounting period. The report therefore supports operational reconciliation of intercompany activity rather than merely listing a broad category of clearing balances or reporting balancing lines created for nonprimary balancing-segment conditions. This provider/receiver perspective is central to validating that the reciprocal intercompany entries generated by General Ledger are complete and aligned. Oracle's documentation describes the generation of intercompany receivable and payable

accounts through intercompany balancing rules and the reporting available for reconciling those balances. See [Oracle Financials: Intercompany Balancing Rules](#) and [Oracle Financials: Intercompany Reconciliation Report](#).

QUESTION NO: 3

Your company has complex consolidation requirements with multiple general ledger instances. You are using Oracle Hyperion Financial Management to consolidate the disparate General Ledgers.

You can typically map segments between your general ledger segment to a Hyperion Financial Management segment, such as:

Company to Entity

Department to Department

Account to Account

What happens to segments in your source general ledger, such as Program, that cannot be mapped to Hyperion Financial Management?

- A. The unmapped segments default to future use segments in Hyperion Financial Management.
- B. Data is summarized across segments that are not mapped to Hyperion Financial Management.
- C. The data is not transferred.
- D. Errors occur for unmapped segments. You must map multiple segments from source general ledgers to the target segment in Hyperion Financial Management.

ANSWER: B

Explanation:

Data is summarized across segments that are not mapped to Hyperion Financial Management. When General Ledger balances are extracted for consolidation, the mapping identifies which source chart-of-accounts segments provide the values for HFM dimensions, such as Entity and Account. A source segment that has no corresponding HFM dimension is not retained as an additional level of detail in the target application. Instead, balances that differ only by values of that unmapped segment are aggregated as part of the mapped dimensional intersection before or during the load. For example, amounts posted to separate Program values but with the same mapped company, department, account, period, and other mapped dimensions are loaded as a consolidated total for that common HFM intersection. This behavior lets HFM receive the required consolidation data while recognizing that its metadata and dimensional model need not mirror every analytical segment in each source ledger. The mapping design should therefore include every source segment whose values must remain distinguishable for consolidation, reporting, ownership analysis, or eliminations. Oracle describes HFM as an application for collecting, consolidating, and reporting financial results, with data organized by application dimensions; see the [Oracle Hyperion Financial Management Administrator's Guide](#). Oracle's General Ledger documentation also explains the role of chart-of-accounts segments in representing accounting information: [Overview of Chart of Accounts](#).

QUESTION NO: 4

You are designing an approval rule where a specific person is required to approve the journal. Which two list builders should you use to achieve this?

- A. Supervisory Hierarchy approval routing
- B. Approval Group approval routing
- C. Resource approval routing
- D. Job Level Hierarchy approval routing
- E. Position Hierarchy approval routing

ANSWER: B C

Explanation:

Approval Group approval routing and **Resource approval routing** are appropriate when journal approval must be directed to a specifically identified individual. An approval group is a reusable, named collection of approvers that can be selected by an approval rule. It is useful when the designated person is part of a controlled approval list, or when the same approval assignment is needed in multiple rules. The group can be maintained centrally while the journal approval rule simply invokes it.

Resource routing is designed to identify an individual resource as the approval recipient. This provides a direct way to route the journal to a particular person rather than deriving approvers through a management or organizational hierarchy. In Oracle Approval Management, list builders determine how the workflow constructs its approver list; both an approval group and a resource can therefore satisfy a requirement that a named person receive an approval notification and act on the journal.

Oracle's journal approval documentation describes configuring approval rules and routing, while the BPM approvals documentation explains the available participant and list-builder mechanisms: [Oracle Financials: Overview of Journal Approval](#) and [Oracle Financials: Overview of Approval Management](#).

QUESTION NO: 5

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

ANSWER: D

Explanation:

The historical rate is replaced. In the Historical Rates Import FBDI process, the combination of ledger, currency, account combination, and accounting period identifies the historical-rate record being loaded. When the spreadsheet row uses the *insert* action and a rate already exists for that same combination, Oracle General Ledger replaces the stored historical rate with the rate supplied in the import file. This behavior enables an organization to load a revised monthly historical rate without manually removing the existing rate first.

Historical rates are used by General Ledger translation for accounts whose translation method is Historical or related historical-rate treatment. Because the imported value becomes the rate maintained for the identified period and account combination, teams should validate the spreadsheet data, especially the period, ledger, currency, and account identifiers, before submitting the import. Oracle documents the Historical Rates Import template as the supported FBDI mechanism for loading historical rates from external or legacy sources and describes the processing behavior for import actions. See Oracle's [How Historical Rates Import Data Is Processed](#) and the [Import Historical Rates](#) documentation.

QUESTION NO: 6

You have just been hired to add a new subsidiary to the corporate enterprise structure in the customer 's Oracle Fusion Cloud.

The subsidiary will capture transaction information from subledgers in the local currency and under International Financial Reporting standards (IFRS) and local GAAP for corporate reporting requirements, which will report via the use of a secondary ledger.

The secondary ledger is used only at period end; there is no need to have real-time transaction or Journal details. It is noted that most of the accounting between IFRS and Corporate GAAP is similar.

Which conversion level would you recommend to keep a thin secondary ledger?

- A. Journal ledger
- B. Adjustment only
- C. Balance level
- D. Sub-ledger level.

ANSWER: C

Explanation:

Balance level is the appropriate conversion level because the stated reporting need is limited to period-end balances, rather than real-time transactions, subledger accounting entries, or detailed journal history. With balance-level conversion, Oracle Fusion General Ledger transfers summarized account balances from the primary ledger to the secondary ledger. This keeps the secondary ledger comparatively thin because it does not require storage and processing of the detailed transactional and journal data that originated in the primary ledger and its subledgers.

This design fits a situation in which accounting under the two reporting bases is largely similar and the secondary ledger is primarily required for corporate reporting under a different accounting convention. The secondary ledger can retain the balances needed for reporting while avoiding unnecessary data replication. Any required period-end accounting differences can be reflected through appropriate adjustments in the reporting process, without changing the fundamental choice to maintain balances rather than full journal or subledger detail. Oracle documents conversion-level choices as part of secondary-ledger configuration and describes balance-level processing as the summarized approach for a secondary ledger. See the [Oracle Financials Cloud documentation library](#) and [Oracle's overview of secondary ledgers](#).

QUESTION NO: 7

Which two are valid Data Access Set types? (Choose two.)

- A. Full access
- B. Full Ledger
- C. Primary Balancing Segment Value
- D. Read and Write access
- E. Read Only access

ANSWER: B C

Explanation:

Full Ledger and **Primary Balancing Segment Value** are valid Data Access Set types in Oracle Fusion Cloud General Ledger. A data access set controls a user's access to ledger data and is assigned through the relevant General Ledger security roles. The type determines the scope by which ledger data is made available. Full Ledger provides access to the entire ledger, including all balancing segment values associated with that ledger. This is appropriate when a user requires access across the complete ledger rather than to a limited organizational portion of it.

Primary Balancing Segment Value provides access that is restricted to selected primary balancing segment values within a ledger. It is used to limit a user's access to the legal entities or other balancing entities represented by those values, while retaining access to the same ledger structure. Oracle's General Ledger documentation describes data access sets as being defined for either an entire ledger or specific balancing segment values. The access level granted after the scope is defined is configured separately as read-only or read-and-write access. See Oracle's [Data Access Sets documentation](#) and the [Overview of Data Access Sets](#).

QUESTION NO: 8 - (SIMULATION)

Manage Chart of Accounts Structure and Instance

Scenario

Your client is implementing Oracle Fusion Cloud Financials. The decision is to have a 5-segment Chart of Accounts: Company, Cost Center, Account, Product, and Intercompany. You are working in

the General Ledger team and will be responsible for creating the Chart of Accounts Structure and Instance for the Chart of Accounts.

Task 1

Create a Chart of Accounts Structure and Instance for the following Chart of Accounts:

Segment Number/Name	Value Set Code	Segment Size
1. Company	Corporate Company	3
2. Cost Center	Corporate Cost Center	4
3. Account	Corporate Account	8
4. Product	Corporate Product	3
5. Intercompany	Corporate Company	3

Note:

- Prefix all your setups with 07, where 07 is your candidate ID
- There is one balancing segment.
- Choose the appropriate segment labels.
- For the purpose of this test there is no need to deploy the flexfield.
- Valid code combinations should be added to the Code Combination table automatically.
- Shorthand aliases will not be implemented.
- Accept the defaults for the instance segments.

ANSWER: See the explanation for the answer

Explanation:

Create the chart of accounts structure as follows (replace 07 with your assigned candidate ID if it differs).

1. In **Setup and Maintenance**, open **Manage Chart of Accounts Structures** and select **Create**.
2. Create the structure using a code and name prefixed with 07, for example:
Structure Code: 07COA
Structure Name: 07 Chart of Accounts
Description: 07 Chart of Accounts

3. Add these five segments in the stated order:

Sequence	Segment name	Value set code	Size	Segment label	Balancing
1	Company	Corporate Company	3	Legal Entity	Yes
2	Cost Center	Corporate Cost Center	4	Cost Center	No
3	Account	Corporate Account	8	Natural Account	No
4	Product	Corporate Product	3	Product	No
5	Intercompany	Corporate Company	3	Intercompany	No

Important: There must be exactly one balancing segment: **Company**. The appropriate qualifying label for Company is **Legal Entity**; Account uses **Natural Account**.

4. Save the structure. Do **not** deploy the flexfield, as deployment is not required in this simulation.
5. Open **Manage Chart of Accounts Structure Instances** and select **Create**.
6. Create an instance prefixed with 07 and select the newly created 07COA structure. For example, use instance code 07COA and name 07 Chart of Accounts.
7. For the instance options, ensure that **valid code combinations are added automatically to the Code Combination table** (dynamic insertion is enabled). Do not enable or configure shorthand aliases.
8. Accept the default values for all instance-segment settings, then save.

This produces the required five-segment COA instance: Company-Cost Center-Account-Product-Intercompany.

QUESTION NO: 9

You added new cost center values and revised a published cost center hierarchy. Financial Reporting users must be able to analyze balances by the new values and revised hierarchy in the General Ledger balances cube.

Which two actions should you take? (Choose two.)

- A. Publish the revised tree version successfully.
- B. Run the Publish Chart of Accounts Dimension Members and Hierarchies to Balances Cube process.
- C. Run Revaluation for the ledger.
- D. Rerun Translation for all accounting periods.
- E. Create a new reporting currency for the ledger.

ANSWER: A B

Explanation:

Publish the revised tree version successfully because only a published hierarchy version is available for downstream use by the balances cube and reporting processes.

Run the Publish Chart of Accounts Dimension Members and Hierarchies to Balances Cube process to transfer the new segment values and published hierarchy changes to the applicable balances cube. Creating values or editing a tree in Fusion alone does not make the changes available in the cube.

QUESTION NO: 10 - (SIMULATION)

Task 3

Manage Chart of Accounts Mappings

Scenario

Your client needs to consolidate their UK Ledger to the Canadian parent ledger. Each Chart of Accounts has the following segments:

Company-LoB-Account-Cost Center-Product-Intercompany

Know that the Company, LoB, Product, and Intercompany segments share the same value sets.

Create a Chart of Accounts mappings to map UK Chart of Accounts to CA Chart of Accounts that meets the following specifications:

Cost Center Mapping

- . Balance Sheet (0 and 000) should be mapped to

Balance Sheet

- . All other cost centers should be mapped to 610

Account Mapping

- . Asset accounts (in the 1000 range) should be mapped to account 11101

- . Liability accounts (in the 2000 range) should be mapped to account 22100

- . Equity accounts (in the 3000 range) should be mapped to account 34000

- . Revenue accounts (in the 4000 range) should be mapped to account 42000

- . Expense accounts (from 5000 onwards) should be mapped to account 51100

Note:

- . Do not use conditions based on parents.
- . Treat any account after the 5000 range as an expense.
- . Ensure all maps are numeric only.
- . When creating your mapping rules for each segment please allow for existing and future segment values

ANSWER: See the explanation for the answer

Explanation:

Create a UK-to-CA chart of accounts mapping with source COA = **UK** and target COA = **CA**. Map the like-for-like segments (Company, LoB, Product, and Intercompany) by copying the source value to the target value. Because those segments use the same value sets, use the **All Values/Copy Source Value** rule option rather than individual-value rules; this includes both existing and future values.

Create the segment rules in this order (place the specific Cost Center rules before its catch-all rule):

Company (segment 1): All Values → Copy source value.

LoB (segment 2): All Values → Copy source value.

Account (segment 3):

Numeric range 1000 through 1999 → 11101

Numeric range 2000 through 2999 → 22100

Numeric range 3000 through 3999 → 34000

Numeric range 4000 through 4999 → 42000

Numeric range 5000 through the highest permitted numeric account value (for example, 99999999, subject to the value-set maximum) → 51100

Cost Center (segment 4):

Single numeric value 0 → Balance Sheet

Single numeric value 000 → Balance Sheet

All other numeric Cost Center values → 610

Product (segment 5): All Values → Copy source value.

Intercompany (segment 6): All Values → Copy source value.

Use **numeric value/range conditions** for Account and Cost Center; do not select or use a parent-value condition. The final account range must be open-ended through the value-set maximum so every account at 5000 or above, including future accounts, maps to 51100. Save the mapping after all segment rules are entered.

QUESTION NO: 11

Your customer uses Financials Cloud, Projects, Inventory, and SCM.

Which two statements are true regarding intercompany accounting for these products? (Choose two.)

- A. Each product has its own Intercompany Accounting feature that needs to be configured separately.
- B. In Financials Cloud, Intercompany Balancing Rules are used to balance both cross-ledger allocation journals and single-ledger journals.
- C. Intercompany Balancing Rules are defined centrally and applied across Financials and Projects.
- D. Intercompany balancing rules in General Ledger need to be mapped with the intercompany configuration in each product.

ANSWER: A C**Explanation:**

Each product has its own Intercompany Accounting feature that needs to be configured separately. This is correct because Oracle Cloud applications support intercompany processing in the context of each product's own transaction flows. For example, General Ledger provides intercompany balancing and accounting capabilities, while Project Management, Inventory Management, and Supply Chain Management can create intercompany transactions and accounting based on their respective business processes. Implementers must configure the applicable product-specific intercompany setup, such as transaction types, organizations, agreements, accounting rules, and processing parameters, as required by the deployed applications.

Intercompany Balancing Rules are defined centrally and applied across Financials and Projects. In General Ledger, these centrally maintained rules specify how Oracle generates balancing journal lines when transactions are not balanced by legal entity or primary balancing segment. The rules support consistent accounting treatment for balancing requirements arising from Financials and Project Costing transactions. This central configuration helps ensure that the appropriate receivable, payable, revenue, expense, or other balancing accounts are derived consistently when Oracle creates the required intercompany balancing entries. See Oracle's [Financials Cloud documentation](#) and the [Project Management Cloud documentation](#) for current implementation guidance.

QUESTION NO: 12

After completing a business requirement mapping session, it has been decided that only single Currency Journals will be entered for this Company.

To achieve this requirement, on which two objects should you enable "Limit a Journal to a Single Currency"? (Choose two.)

- A. Journal lookup codes
- B. Ledger options
- C. Journal sources
- D. Journal category
- E. Profile option

ANSWER: B C

Explanation:

Enable “**Limit a Journal to a Single Currency**” in **Ledger options** and for the applicable **Journal sources**. The ledger-level setting establishes the overall journal-processing control for journals entered in that ledger, ensuring that a journal cannot contain lines using more than one entered currency. This provides the broad control required by the company's policy for its accounting ledger.

Journal-source configuration applies the same control at the origin of a journal. Journal sources identify how journals enter General Ledger, such as manual entry, spreadsheet upload, or journals transferred from another process. Applying the setting to the relevant sources ensures the single-currency requirement is enforced consistently for journals originating through those channels, including imported journals. Together, the ledger and source controls support the stated requirement across both direct journal entry and source-based journal creation.

Oracle's Financials documentation describes ledger setup and journal controls within General Ledger implementation guidance. See the [Oracle Financials Cloud documentation](#) and the [Oracle General Ledger documentation](#) for ledger and journal-source setup information.

QUESTION NO: 13

You have exported data from your budgeting application into a .csv file.

What should you use to load that data into General Ledger?

- A. File-based data import
- B. Application Developer Framework desktop integrator
- C. Budget journal spreadsheet
- D. Enterprise Resource Budget Integrator

ANSWER: A

Explanation:

File-based data import is the appropriate method for loading budget data that has been exported to a CSV file into Oracle General Ledger. Oracle General Ledger provides a budget balances file-based data import process specifically designed for high-volume or externally prepared budget information. The implementation team prepares the data using the prescribed FBDI template and CSV structure, including the ledger, accounting period, budget name, account combination, currency, and budget amounts as applicable. The generated CSV file is uploaded to Oracle Fusion Cloud, typically through the File Import and Export area or another supported upload method, and the import process validates and loads the records into General Ledger budget balances.

This approach is well suited to a budgeting application because it provides a repeatable, controlled interface between the external source and General Ledger. It also supports validation and error reporting, allowing the organization to correct rejected records and rerun the load without manually rekeying budget amounts. After successful import, the budget balances are available for inquiry, reporting, and comparison with actual balances according to the configured budget and ledger setup. Oracle documents the process and required file format in its [Import Budget Balances](#) guidance and describes the broader import framework in the [File-Based Data Import](#) documentation.