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**NEW QUESTION: 1**

What reflects the net tax effects of the temporary differences between the carrying values of assets and liabilities for financial reporting purposes and amounts used for income tax purposes?

- A. income taxes payable
- B. deferred taxes
- C. income tax expense

**Answer: B**

Explanation:

The temporary differences in the carrying values of assets and liabilities for financial reporting purposes and the carrying values used for income tax purposes result in deferred tax assets or deferred tax liabilities. Deferred taxes represent the difference between income tax expense and income taxes payable.

**NEW QUESTION: 2**

A company has a requirement to default the disbursement bank account during the payment process request.

Which two actions will accomplish this?

- A.** Define the Disbursement Bank Account in the Payment Process Profile; the payment process derives the disbursement bank accounts based on the Payment Process Profile.
- B.** Create a payment Process Request template with the disbursement bank account so that it becomes the default.
- C.** Define the Disbursement Bank Account at the user level; the payment process derives the disbursement bank account associated with the user.
- D.** Define the Disbursement Bank Account at the Business Unit level; the payment process derives the disbursement bank accounts based on the business unit.
- E.** Define the Disbursement Bank Account in the Payment Method; the payment process derives the disbursement bank accounts based on the Payment Method.

**Answer: A,B**

Explanation:

Each document payable in a payment process request must be assigned a disbursement bank account and a payment process profile so it can proceed to the document validation phase of the payment process. Oracle Fusion Payments takes several steps to ensure their assignment.

Settings That Affect Payment Process Attributes

The following options affect payment processing:

\*(A) Create Payment Process Request Template page, Payment Attributes region: Disbursement bank account choice list  
Payment Process Profile choice list

\*Submit Payment Process Request page, Payment Attributes region: Disbursement bank account choice list  
Payment Process Profile choice list

\*(E) Create and Edit Payment Process Profiles pages, Usage Rules tab: Payment Methods radio buttons  
Disbursement Bank Account radio buttons  
Business Units radio buttons  
Currencies radio buttons

Reference: Fusion Applications help, Payment Process

Attributes: How They are Assigned

**NEW QUESTION: 3**

You have automated ownership eliminations by using the BPC business rules and ownership data. Your requirement is to use the same rule for both purchase and equity subsidiaries. The ownership in one of the subsidiaries went from 45 to 55 percent. What changes should you make in the ownership manager for this subsidiary? (1)

- A.** PCON is changed to 100
- B.** Method is changed to 'Holding'
- C.** PCON is changed to 55

D. Method is changed to New

**Answer: C**

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