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Question: 1

Which type of rule would you use to calculate allocations based on a single allocated amount?

- A. Driver-based allocation rule
- B. Rule value allocation rule
- C. Proportional allocation rule
- D. Sequential allocation rule

Answer: B

Explanation:

Option 1: Driver-based allocation rule is typically used to allocate costs based on a driver amount, such as square footage or headcount. Option 2: Rule value allocation rule would be the correct choice if you have a single allocated amount, such as a direct cost that needs to be allocated across multiple departments. Option 3: Proportional allocation rule is used to allocate costs based on a percentage, where each department would receive a percentage of the total cost based on predefined percentages. Option 4: Sequential allocation rule is used when you have multiple levels of allocation, such as first allocating overhead costs to business units and then allocating those costs to individual products.

Question: 2

Which of the following is an advantage of using Multi-Dimensional Profitability and Cost Management models for enterprises?

- A. It allows for creation of multi-level structures, making it easier to represent different perspectives and levels of detail
- B. It has strict data storage requirements, making it easier to manage data
- C. It has limited capacity, limiting the amount of data that can be analyzed
- D. It has limited automation capabilities, making it difficult to efficiently manage models

Answer: A

Explanation:

Option 1: This option is correct. Multi-Dimensional Profitability and Cost Management models offer a complex modeling environment with several dimensions, with models that can be created with several levels of detail. This makes it easier to represent several perspectives, while providing a structure that is tailored to the enterprise. Option 2: This option is incorrect. Multi-Dimensional Profitability and Cost Management models require complex data storage requirements, with the need for both relational and multidimensional storage. This increases the need for more storage space and more complex storage management processes. Option 3: This option is incorrect. Multi-Dimensional Profitability and Cost Management models have the ability to hold vast amounts of data and provide the capacity needed to

perform comprehensive analyses. In fact, the models typically exceed what is required by most organizations. Option 4: This option is incorrect. Multi-Dimensional Profitability and Cost Management models are highly automated and can be used to manage complex models with tools specifically designed to meet the needs of the enterprises. These tools can be used to automate tasks, such as data aggregation, consolidation, and drill-down.

Question: 3

Which of the following statements accurately describes the hierarchy in Oracle Profitability and Cost Management Cloud Service (PCMCS), and how is it used when modeling?

- A. The hierarchy is a collection of members that represent parts of a structural relationship between members, and it dictates how data flows down from parent to child members. A well-structured hierarchy will help simplify and optimize modeling by allowing for more efficient navigation between levels of detail.
- B. The hierarchy is a top-down structure in which data flows from the higher levels to the lower levels. It is used to optimize reporting performance by organizing data into smaller, more manageable units.
- C. The hierarchy is a collection of measures that represent different aspects of a business, and it is used to calculate the performance of different units of analysis. By specifying a hierarchy structure, the system can apply complex formulas and allocate costs and revenues across different dimensions of analysis.
- D. The hierarchy is a collection of attributes that describe different dimensions of a business, such as product lines, geographical regions, or customer segments. By breaking down data into different levels of detail, the system can provide more granular insights into specific areas of the business.

Answer: A

Explanation:

Option 1: This option is correct. In PCMCS, a hierarchy is defined as a collection of members that represent parts of a structural relationship between members. Typically, a hierarchy starts at the top level with broad categories and then drills down to increasingly specific levels of detail. By using a well-structured hierarchy, modelers can simplify and optimize modeling by navigating between different levels of detail more efficiently and without duplicating data. Option 2: This option is incorrect. While hierarchies do help organize data into smaller and more manageable units, they are not designed to optimize reporting performance, nor do they necessarily flow from higher to lower levels. Hierarchies simply define how members relate to one another within the context of the model. Option 3: This option is incorrect. Measures and business rules are used to allocate costs and revenues across different dimensions of analysis, but they are not part of the hierarchy structure per se. Hierarchies dictate how data flows from parent to child members, but they do not define the measures themselves. Option 4: This option is incorrect. Attributes do describe different dimensions of a business, but they are not the same as hierarchies. Attributes help modelers filter data and identify patterns across different levels of detail, but hierarchies are used to define relationships between members and determine how data is aggregated across levels.

Question: 4

In order to accurately allocate indirect costs to products, which of the following factors should be considered in the costing algorithm of Oracle Profitability and Cost Management Cloud Service?

- A. The type of cost driver used and the activity level.
- B. The number of cost drivers used and the number of activities.
- C. The size of the cost driver used and the activity level.
- D. The type of cost driver used and the size of the activity level.

Answer: A

Explanation:

Option 1: Answer this is correct. In order to accurately allocate indirect costs to products, it is important to consider the type of cost driver used and the activity level. The cost driver should be a measure that drives the cost of the activity, such as machine hours, labor hours, or units produced. Option 2: Answer This is incorrect. The number of cost drivers used and the number of activities may not be relevant in determining the accuracy of allocation of costs to products. Option 3: Answer this is incorrect. The size of the cost driver used and the activity level may not be relevant in determining the accuracy of allocation of costs to products. Option 4: Answer This is incorrect. The type of cost driver used is important, but the size of the activity level may not be relevant in determining the accuracy of allocation of costs to products.

Question: 5

In Oracle Profitability and Cost Management Cloud Service, what are the two types of rules that can be created in a model?

- A. Calculation rules and mapping rules
- B. Calculation rules and consolidation rules
- C. Mapping rules and allocation rules
- D. Allocation rules and consolidation rules

Answer: B

Explanation:

Option 1: This option is incorrect because there is no such thing as mapping rules in a model. Calculation rules are valid, but the second type of rule is incorrect. Option 2: This option is correct because there are two types of rules that can be created in a model, which includes calculation rules and consolidation rules. Consolidation rules come into play when creating hierarchies or consolidation functions. Option 3: This option is incorrect because mapping rules are not a type of rule in a model, they are part of the import/export data process. Allocation rules are part of the rule creation process though. Option 4: This option is incorrect because allocation and consolidation rules are valid types of rules, but there is no such thing as mapping rules. consolidation rules are valid types of rules, but there is no such thing as mapping rules. consolidation rules are valid types of rules, but there is no such thing as mapping rules.

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