

Oracle Financials Terms

Name of term/acronym	Definition of term/acronym
2-Way Invoice Matching	The process of verifying that purchase order and invoice information matches within accepted tolerance levels. Oracle Applications uses the following criteria to verify two-way matching: Invoice price <= Order price; Quantity billed <= Quantity ordered; Quantity billed <= Quantity received
3-Way Invoice Matching	The process of verifying that purchase order, invoice, and receiving information matches within accepted tolerance levels. Oracle Applications uses the following criteria to verify three-way matching: Invoice price <= Purchase Order
4-4-5 Calendar	A calendar with 12 uneven periods: typically, two four-week periods followed by one five-week period in a quarter. Calendars are defined in General Ledger and Oracle subledger applications. Depreciation is usually divided by days for a 4-4-5 calendar. Since a 4-4-5 calendar has 364 days per year, it has different start and end dates for the fiscal year each year.
Account Combination	A unique combination of segment values that records accounting transactions. A typical account combination contains the following segments: company, division, department, account and product.
Account Derivation Rule	(Oracle Subledger Accounting) A component of the Accounting Methods Builder (AMB) that determines the
Account Groups	Fixed asset or long-term liabilities for which governments usually maintain separate accountability. Governments usually maintain these transactions in account groups known as the general fixed assets account group and the general long-term debt account group.
Account Hierarchy	A hierarchical account structure containing parent and child accounts, where a range of child values roll up to parent accounts. A multi-level parent hierarchy can exist where higher level parents are parents of lower level parents. Parent hierarchies let you define reports using parent values instead of individual child values in Oracle General Ledger. Parent values also facilitate summary account creation to allow you to view summarized account balances online.
Account Relationship	A relationship that implies financial responsibility between the owners of the accounts. For example, a customer account relationship lets you apply payments to and create invoices for related customers, as well as apply invoices to related customers' commitments.
Account Role	The role that a party has in regard to controlling or using an account, for example, owner, authorized user, or contact.
Account Rule	The rule that processing uses to derive complete accounts or segment values on a sub ledger journal entry. Conditions can be defined within the rule to derive a different account based on specific attributes of the transaction.

Account Segment	One of up to 30 different sections of your Accounting Flexfield, which together make up your general ledger account combination. In a commercial context, each segment typically represents an element of your business structure, such as Company, Cost Center or Account.
Account Segment Value	A series of characters and a description that define a unique value for a particular value set.
Account Site	A site that is used within the context of an account, for example, for billing or shipping purposes.
Accounting Attribute	Predefined fields that map to components of sub ledger journal entries. Sources are assigned to accounting attributes.
Accounting Attributes	Placeholders used by Subledger Accounting to store source values that are used to create subledger journal entries. Examples of accounting attributes are Entered Currency Code, Entered Amount, and Party ID.
Accounting Calendar	The calendar that defines your accounting periods and fiscal years in Oracle General Ledger and subledger applications. Oracle Financial Analyzer will automatically create a Time dimension using your accounting calendar.
Accounting Class Usage	Grouping of accounting classes used in sub ledger journal entry reporting or processing.
Accounting Currency	In some financial contexts, a term used to refer to the currency in which accounting data is maintained. In this manual, this currency is called ledger currency.
Accounting Entry	A subledger journal entry in Subledger Accounting or a general ledger entry in General Ledger.
Accounting Event Class	Categories that classify transaction types and group event types for accounting rules.
Accounting Event Entity	(Oracle Subledger Accounting) Accounting event entities group one or more event classes together and often correspond to a database object. The event entity may also logically correspond to a single document which is used as the basis for several related transactions, for example, Payables or Receivables invoices.
Accounting Event Type	Represents a business operation that may have an accounting impact.
Accounting Flexfield	The code you use to identify a general ledger account in an Oracle Financials application. Each Accounting Flexfield segment value corresponds to a summary or rollup account within your chart of accounts.
Accounting Flexfield Structure	The account structure you define to fit the specific needs of your organization. You choose the number of segments, as well as the length, name, and order of each segment in your Accounting Flexfield structure.
Accounting Flexfield Value Set	A group of values and attributes of the values. For example, in a commercial context, the value length and value type that you assign to your account segment to identify a particular element of your business, such as Company, Division, Region, or Product.
Accounting Method	A set of journal entry rules which determine how a sub ledger journal entry is created for each event class or event type.

Accounting Model	A set of selected individual accounts and account ranges. You can assign a name to an accounting model. Once an accounting model is defined for a particular group of accounts, you can reuse that accounting model whenever you want to work on that group of accounts. Use your accounting models to choose the accounts that you want to adjust when you run the inflation adjustment process. Although there are no rules for grouping accounts, you may want to define different accounting models for different kinds of accounts. For example, you can define one accounting model for all of your asset accounts and another accounting model for all of your liability accounts.
Accounting Period	Fiscal period used to report financial results (i.e., calendar month, fiscal period)
Accounting Representation	(Oracle Subledger Accounting) A consistent representation of the financial situation of an organization expressed in terms of journal entries and account balances. An organization can use multiple primary and secondary accounting representations, each oriented towards a different audience of financial readers. For example, a U.S. organization with a legal entity in France may utilize a French Fiscal accounting representation oriented towards the French auditors. It may also use a U.S. GAAP representation, which is used for consolidating financial statement results with the U.S. operations and read by U.S. investors.
Accounting Rules	Rules that you can use for imported and manually entered transactions to specify revenue recognition schedules. You can define an accounting rule in which revenue is recognized over a fixed or variable period of time. For example, you can define a fixed duration accounting rule with monthly revenue recognition for a period of 12 months.
Accrual Journal Entry	(Oracle Subledger Accounting) A journal entry created to record revenue or expenses, which can be incurred over multiple GL periods. Typically, these items are booked into a deferred or prepaid account and later recognized in the periods in which they are incurred with an accrual reversal entry.
Acknowledgment File	In Oracle Payments, a file provided by a payment system in response to a settlement batch or electronic payment instruction, indicating that the payment system has read and can understand the settlement batch or payment instruction.
Acquisition	(Oracle Trading Community Architecture) The part of the DQM matching process that matches input record attributes against the attributes in the staged schema to get a smaller group of records that form the work unit. This process narrows down the records that can be scored in the scoring part of the matching process.
Acquisition And Disposal Category	(Oracle Financial Consolidation Hub) A category that enables users to automate accounting entries or input manual entries as a result of acquisition and disposals.
Acquisition Attribute	(Oracle Trading Community Architecture) Attributes used for selecting the most relevant subset of records for matching, or the work unit. For example, to get records based on D-U-N-S Number, you include the D-U-N-S Number attribute for acquisition.

Activity	In Oracle Receivables, a name that you use to refer to a receivables activity such as a payment, credit memo, or adjustment. In Oracle Advanced Collections, events that occur during a customer interaction, such as taking a payment, submitting a dispute, or sending a dunning letter.
Ad Hoc Report	A report that can be produced/run and consumed by an end user with a provided standard report and/or dashboard.
Adjustment	An Oracle Applications feature that allows you to increase or decrease the amount due of your invoice, debit memo, chargeback.
Advance	In Oracle Payables, an advance is a prepayment paid to an employee. You can apply an advance to an employee expense report during expense report entry, once you fully pay the advance. In Oracle Payables, payments made before work commences, which are not necessarily tied to the completion of a task or a milestone.
Agent	In Oracle Payables, Receivables and General Ledger, an individual responsible for providing goods or services or authorizing their provision to another government entity or recipient. In Oracle Cash Management, the customer name or supplier name on a bank statement line.
Aggregate Balance	The sum of the end-of-day balances for a range of days. There are three types of aggregate balances: period-to-date (PTD), quarter-to-date (QTD), and year-to-date (YTD). All three are stored in the General Ledger database for every calendar day.
Aggregation Category	The Aggregation category creates consolidated financial results for each consolidation entity. It writes to the consolidation entity the summation of data for all children across all categories.
Aging Buckets	In Oracle Receivables and Oracle Payables, time periods you define to age your debit items. Aging buckets are used in the Aging reports to see both current and outstanding debit items. For example, you can define an aging bucket that includes all debit items that are 1 to 30 days past due. In Oracle Cash Management, aging buckets are used to define time periods represented in the forecast. Examples of aging buckets are date ranges or accounting periods.
Allocation Entry	A journal entry you use to allocate revenues or costs.
AMB	Accounting Methods Builder
Amount-Based Order	In Oracle Payables, an order you place, receive, and pay, based solely on the amount of service you purchase.
Applicable Tax	A tax identified as chargeable for a specific transaction.
Application	(Oracle E-Business Tax) In the context of a tax rule, the setting that indicates that a rule only applies to event classes belonging to that application.
Application Accounting Definition	(Oracle Subledger Accounting) The collection of setups or rules that determine how accounting events are processed by the Subledger Accounting program to create subledger and general ledger journal entries. The application accounting definition includes journal line types, account derivation rules, journal entry descriptions, and journal lines definitions. These components are set up in the AMB.

Application Event Class	A category of documents or transactions of an Oracle E-Business Suite application.
Application Event Type	An action on a document or transaction of an application event class. Typical event types include Create, Cancel, and Validate.
Application Events Mapping	A mapping of an application event class to a tax event class.
Appropriation	An authorization by a legislative body that permits a government to incur obligations and make payments for specified purposes. An appropriation usually follows enactment of authorizing legislation. Appropriations are limitations on the amounts agencies can obligate during the time specified in the appropriation act.
Approval Limits	Limits you assign to users for adjustment entry. This enforces the limits that you define here as your users enter receivables adjustments.
Approver	A user who takes the decision on approval or rejection for the document and/or transaction.
Archive	To archive a fiscal year is to copy the depreciation expense and adjustment transaction data for that year to a storage device.
Area Code Time Zone	A time zone that corresponds to a specific area code, used for countries that have multiple time zones.
Assessable Value	(Oracle E-Business Tax) The deemed price at which a product is valued, by a tax authority, for tax calculation purposes. The same product can have more than one assessable value, as given by different tax authorities.
Asset Account	A general ledger account to which you charge the cost of an asset when you purchase it. You must define an account as an asset account.
Attribute Group	A group of closely related attributes within the same entity. The values for each attribute in a group must come from the same data source.
Authorization	In Oracle Payments, the first of two steps involved in capturing funds from a credit card or a debit card. This step usually involves checking that the credit card has sufficient funds for payment and reserving the transaction amount for settlement. Once an authorization is obtained, then the second step, settlement, can be performed. For some payment systems, debit card authorization includes the settlement step. Payments works with payment systems to perform authorizations in real time.
Auto Accounting Rule	In Oracle General Ledger, rules you define for the Global Intercompany System (GIS) to generate intercompany transactions automatically.
Auto Allocation Set	A group of allocation rules that you can run in sequence that you specify (step-down allocations) or at the same time (parallel allocations).
Auto Reconciliation	A feature that allows you to reconcile bank statements automatically.
Automatic Event	An event with an event type classification of Automatic. Billing extensions create automatic events to account for the revenue and invoice amounts calculated by the billing extensions.
Automatic Merge Threshold	(Oracle Trading Community Architecture) Value used in DQM matching to evaluate match scores. A record with a score that exceeds the automatic merge threshold is by default selected for party merge.

Available Transactions	Receivables and payables transactions that are available to be reconciled by Cash Management.
Average Balance	The amount computed by dividing an aggregate balance by the number of calendar days in the related range.
Average Exchange Rate	An exchange rate that is the average rate for an entire accounting period. General Ledger automatically translates revenue and expense account balances using period-average rates in accordance with FASB 52 (U.S.). And, for companies in highly inflationary economies, General Ledger uses average exchange rates to translate your non-historical revenue and expense accounts in accordance with FASB 8 (U.S.). Also known as period-average exchange rate.
Back-Value Transactions	Transactions whose effective date is prior to the current accounting date. Also known as value-dated transactions.
Balance Entity	An organization represented as a balancing segment value in the accounting Flexfield. Equivalent of a fund in government organizations. Examples of balancing entities are companies, strategic business units, and divisions.
Balance Reports	Reports that print a balance summed by period (range), third party, balancing segment, and accounting segment. A balance report only reports within a fiscal year. A balance is only printed for accounts that are marked as control accounts.
Balancing Segment	Chart of accounts segment used to automatically balance all journal entries for each value of the segment
Bank Account Transfers	In Oracle Payments, a funds capture transaction that captures funds by directly deducting the payment amount from the payer's bank account. Bank account transfers are often used for recurring payments such as utility expenses. Bank account transfers may include an optional step that validates the payer's bank account. See Bank Account Verifications.
Bank Account Verification	In Oracle Payments, an optional first step in a bank account transfer. It varies by payment system and business process and is not always performed. Rather than reserving funds like credit card authorizations, the bank account verification provides a payee with some assurance that payment will be made, by checking that the account exists, or that it does not appear on black lists.
Bank File	In Oracle Receivables and Oracle Payables, the data file you receive from the bank containing all of the payment information that the bank has deposited in your bank account. In Oracle Cash Management, the electronic statement file you receive from your bank (for example, BAI format or SWIFT940). It contains all transaction information that the bank has processed through your bank account.
Bank Identification Code	Formerly known as SWIFT code, identifies a bank or bank branch for electronic funds and wire transfers.
Bank Transaction Code	The transaction code used by a bank to identify types of transactions on a bank statement, such as debits, credits, bank charges, and interest. You define these codes for each bank account using the Cash Management Bank Transaction Codes window.

Base Amount	The amount that represents the denominator for the ratio used to determine the amount due. You specify your base amount when you define your payment terms. Amount Due = Relative Amount/Base Amount * Invoice Amount
Base Model	The model item from which a configuration item was created.
Base Organization	(Oracle Financial Consolidation Hub) An organization that is used during consolidation processing as a default for automatic creation of consolidation entries.
Base Rate Modifier	The rate by which a line amount is increased or decreased. To calculate tax on a reduced base, the base rate modifier can be entered as a negative number.
Baseline	To approve a budget for use in reporting and accounting.
Baseline Budget	The authorized budget for a project or task which is used for performance reporting and revenue calculation.
Basis Reduction Rate	Each Investment Tax Credit Rate has a basis reduction rate associated with it. Oracle Assets applies the basis reduction rate to the ITC basis to determine the amount by which it will reduce the depreciable basis. Oracle Assets displays the basis reduction rate with its corresponding investment tax credit rate in the Assign Investment Tax Credit form so you can easily see whether the rate you choose will reduce the depreciable basis of the asset.
Batch Source	A source you define in Oracle Receivables to identify where your invoicing activity originates. The batch source also controls invoice defaults and invoice numbering. Also known as a transaction batch source.
Beginning Balance	The beginning balance is the balance of the transaction item as of the beginning GL Date that you specified. This amount should be the same as the Outstanding Balance amount of the Aging - 7 Buckets Report where the As of Date is the same as the beginning GL Date.
BIC	Bank Identification Code
Bilateral Netting	In Oracle Payables, when receivables and payables are netted for one trading partner where two entities are the same in the system, such as Customer ABC and Supplier ABC.
Bill In Advance	An invoicing rule that enables you to record the receivable at the beginning of the revenue recognition schedule for invoices that span more than one accounting period.
Bill In Arrears	An invoicing rule that records the receivable at the end of the revenue recognition schedule for invoices that span more than one accounting period.
Bill Of Exchange	In Oracle Cash Management, a method of payment involving the transfer of funds between bank accounts, where one party promises to pay another a specified amount on a specified date. In Oracle Payables, a method of payment. Also known as a future dated payment in some countries, including France.
Bill To Location	The bill to location is the location where supplier sends the invoice of sold goods or services to the buying organization.
Bills Payable	In Oracle Payables, an agreement made with your supplier, in which a promise is made to pay a specified amount on a specific date (called the maturity date) for goods or services.

Bills Receivable	In Oracle Receivables, promissory notes used primarily between companies for business payments.
Bill-To Address	The address of the customer who is to receive the invoice. Equivalent to Invoice To Address in Oracle Order Management.
Bill-To Site	A customer location to which you have assigned a Bill-To business purpose. You can define your customer's bill-to sites in the Customers windows.
Black Box	(Oracle Trading Community Architecture) An abstraction of a device or system in which only its externally visible behavior is considered and not its implementation or inner workings. In the context of TCA adapters for address validation, a black box is a central XML open-standards based functionality that allows integration between the TCA Registry and third party or other data sources, through adapters. The black box accepts requests from callers, sends requests to adapters, and receives the adapters' responses.
Blanket Purchase Agreement	In Oracle Payables, a type of purchase order you issue before you request actual delivery of goods or services.
Book	Depreciation Book
Bridging Account	An inventory bridging account is an offset account used to balance your accounting entries. In some European countries, a bridging account is a legal requirement.
Broken Promise To Pay	In Advanced Collections, an unfulfilled promise to pay with a past due promise payment date.
Budget	Estimated cost, revenue, labor hours or other quantities for a project or task. Each budget may optionally be categorized by resource. Different budget types may be set up to classify budgets for different purposes. In addition, different versions can exist for each user-defined budget type: current, original, revised original, and historical versions. The current version of a budget is the most recently baselined version.
Budget Formula	A mathematical expression used to calculate budget amounts based on actual results, other budget amounts and statistics. With budget formulas, you can automatically create budgets using complex equations, calculations and allocations.
Budget Hierarchy	A group of budgets linked at different levels such that the budgeting authority of a lower-level budget is controlled by an upper-level budget.
Budget Line	Estimated cost, revenue, labor hours, or other quantity for a project or task categorized by a resource.
Budget Organization	In Oracle Payables, an entity (department, cost center, division or other group) responsible for entering and maintaining budget data. You define budget organizations for your company, then assign the appropriate accounts to each budget organization.
Budgetary Control	An Oracle Financials feature you use to control actual and anticipated expenditures against a budget. When budgetary control is enabled, you can check funds online for transactions, and you can reserve funds for transactions by creating encumbrances. Oracle Financials automatically calculates funds available (budget less encumbrances less actual expenditures) when you attempt to reserve funds for a transaction. Oracle Financials notifies you online if funds available are insufficient for your transaction.

Business Entity	A person, place, or thing that is tracked by your business. For example, a business entity can be an account, a customer, or a part.
Business Events	(Oracle Subledger Accounting) Occurrences of operational significance that are captured and recorded by Oracle applications. They are also referred to as transactions. The nature of business events differs by application. Not all business events create accounting events. Examples of business events that are accounting events include issuing invoices to customers, issuing payments to suppliers, and retiring an asset. An example of a business event which is not an accounting event is receiving a customer call.
Business Group	An organization representing the consolidated enterprise, a major division, or an operation company used by Human Resources application. A business group (BG) is a highest level in an organization hierarchy.
Business Object	(Oracle Trading Community Architecture) An abstract grouping of Oracle Trading Community Architecture entities to form an operable, logical business unit. Business objects contain attributes specific to that object, as well as embedded business objects, business structures, and granular entities.
Business Purpose	(Oracle Trading Community Architecture) Also known as site use, a business purpose describes which functions are performed at a particular customer account site. For example, the address where you ship your goods has a ship-to business purpose, and the address where you will send dunning letters has a dunning business purpose.
Business Structure	The same as a business object, except that you cannot perform operations and services on them individually, for example with APIs. Business structures can contain embedded business structures and granular entities, but not embedded business objects.
Business Unit	An organizational group within an enterprise.
Buyer	In Oracle Payables, the person responsible for placing item resupply orders with suppliers and negotiating supplier contracts.
Charge Adjustments	When the original student charges are amended, these charges are realized in Oracle Receivables as adjustments.
Chart Of Account (COA)	Account structure used to record transactions and maintain account balances. (Note: Project will not be included in Cloud GL COA, project costs will be tracked in Cloud Project Costing module.)
Chart Of Accounts Security	Restricts user access to those charts of accounts associated with that user's responsibility.
Class Code	Provides a specific value for a class category.
Clear	A payment status when the bank has disbursed funds for the payment, and the payment has been cleared but not matched to a bank statement within Oracle Cash Management.

Clearing Account	An account used to ensure that both sides of an accounting transaction are recorded. For example, Oracle General Ledger uses clearing accounts to balance intercompany transactions. When you purchase an asset, your payables group creates a journal entry to the asset clearing account. When your fixed assets group records the asset, they create an offset journal entry to the asset clearing account to balance the entry from the payables group.
Complete Invoice	An invoice with a status of Complete. When you enter a new invoice, the status remains incomplete until you actually choose to complete it. To have a status of Complete, the invoice total must be greater than or equal to zero, the invoice must have at least one invoice line, revenue records must exist for each line, revenue records for each line must add up to the line amount, and a tax and revenue credit record must exist for each line.
Credit Invoice	An invoice you receive from a supplier representing a credit amount that the supplier owes to you. A credit invoice can represent a quantity credit or a price reduction. You can create a mass addition line from a credit invoice and apply it to an asset.
Credit Items	Any item you can apply to an open debit item to reduce the balance due for a customer. Oracle Receivables includes credit memos, on-account credits, and unapplied and on-account cash as credit items. Credit items remain open until you apply the full amount to debit items.
Credit Memo	In Oracle Payables, a document that partially or fully reverses an original invoice. In Oracle Receivables, a document that partially or fully reverses an original invoice. You can create credit memos in the Receivables Credit Transactions window or with AutoInvoice.
Debit Authorization	In Oracle Payments, a third-party payer, in some regions, may need to provide written permission to authorize a first party payee to initiate debits against the payer's bank account. Payments can keep records of these debit authorizations.
Debit Invoice	An invoice you generate to send to a supplier representing a credit amount that the supplier owes to you. A debit invoice can represent a quantity credit or a price reduction.
Debit Items	Any item that increases your customer's balance. Oracle Receivables includes invoices, debit memos, and chargebacks as debit items. Debit items remain open until the balance due is zero.
Debit Memo	Debit that you assign to a customer to collect additional charges. For example, you may want to charge a customer for unearned discounts taken, additional freight charges, taxes, or finance charges.
Debit Memo Reversal	A reversal of a payment that generates a new debit memo, instead of reopening old invoices and debit memos.
Default Recovery Settlement	The default for the moment either when the tax recovery is used to reduce tax due, or when the tax liability becomes due for settlement (typically in the next reporting period). The values are immediate (at invoice time) or deferred (when, and to the extent, payment is made).
Deferred Depreciation	The difference between the depreciation expense for an asset in a tax book and its depreciation expense in the associated corporate book.

Deferred Tax	A tax for which the accrual, both due and recoverable, (and therefore the settlement and/or reporting) is delayed beyond the invoice date, based on special tax regulations specified by a tax authority. The deferred tax only applies to a subset of transactions.
Delinquency	An open (unpaid) invoice, debit memo, or chargeback with a past due date.
Delinquency Status	The status of a transaction assigned by a scoring engine. It can be current, pre-delinquent or delinquent.
Deliver To Location	Deliver to Location is the location where requester wants the items to be delivered.
Denomination Currency	In some financial contexts, a term used to refer to the currency in which a transaction takes place. In this manual, this currency is called transaction currency.
Deposit	A type of commitment whereby a customer agrees to deposit or prepay a sum of money for the future purchase of goods and services.
Dimension	An Oracle Financial Analyzer database object used to organize and index the data stored in a variable. Dimensions answer the following questions about data: "What?" "When?" and "Where?" For example, a variable called Units Sold might be associated with the dimensions Product, Month, and District. In this case, Units Sold describes the number of products sold during specific months within specific districts.
Dimensions	Dimensions are the elements that describe and hold data. In UCMPLAN, dimensions are the categories in which data is arranged. Each dimension usually contains a hierarchy of related members grouped within it. There are seven dimensions included with Planning: Account, Entity, Scenario, Version, Period, Years, and Currency. You can create up to 13 user-defined custom dimensions.
Disbursement Request	In Oracle Payables, a request for payment to a payee that is not a supplier. For example, a request to disburse funds to a borrower or to refund a Receivables customer.
Disbursement Type	A feature you use to determine the type of payment for which a payment document is used. For example, computer-generated payments and recorded checks or wire transfers.
Discount	In Oracle Payables, the amount or percentage that you allow a supplier to decrease the balance due when making a payment. In Oracle Receivables, you use Payment Terms to define customer discounts and can choose whether to allow earned and unearned discounts.
Dispute	In Advanced Collections and iReceivables, disputes about specific invoices or invoice sections are submitted to AR where they can become credit memos.
Distribution Identifier	(Oracle Subledger Accounting) A distribution identifier corresponds to the sources that form the unique key of transaction distributions. Examples of distribution identifiers include invoice_distribution_id and distribution_id.

Distribution Line	In Oracle Assets, information such as employee, general ledger depreciation expense account, and location to which you have assigned an asset. You can create any number of distribution lines for each asset. Oracle Assets uses distribution lines to allocate depreciation expense and to produce your Property Tax and Responsibility Reports. In Oracle Payables, a line corresponding to an accounting transaction for an expenditure item on an invoice, or a liability on a payment.
Distribution Link	In Subledger Accounting, a mechanism that ties subledger journal entry lines to their supporting transaction distributions.
Distribution Set	Predefined group of general ledger accounting codes that determine the debit accounts for other receipt payments; Oracle Applications lets you relate distribution sets to receivables activities to speed data entry by allowing you to enter routine invoices without having to enter accounting information
Distribution Total	The total amount of the distribution lines of an invoice. The distribution total must equal the invoice amount before you can pay or post an invoice.
Document	The physical base of a transaction, such as an invoice, a receipt, or a payment.
Document Category	A document category is used to split transactions into logical groups. You can assign a different sequence to each category and, by doing so, separately number each logical group. Each category is associated with a table. When you assign a sequence to a category, the sequence numbers the transactions in that table. Oracle Receivables lets you set up categories for each type of transaction, receipt, and adjustment.
Document Fiscal Classification	A tax classification used by a tax authority to categorize a document that is associated with a transaction.
Document Payable	In Oracle Payments, a transaction in a source product that is sent to Oracle Payments for payment. An example of a document payable is an invoice in Oracle Payables.
Document Receivable	In Oracle Payments, a transaction in a source product that requires settlement. An example of a document receivable is an invoice in Oracle Receivables.
Document Sequence	A unique number that is manually or automatically assigned to documents such as bank statements in Oracle Cash Management, invoices in Oracle Receivables, or journal entries in Oracle General Ledger. Also used to provide an audit trail. Many countries require all documents to be sequentially numbered. Document sequencing can also be used in Public Sector implementations to comply with reporting and audit requirements.
Document Type	Document type is a categorization of contracts, including auction, blanket purchase agreement, contract purchase agreement, RFI, RFQ, standard purchase order, and enterprise contract.
Domestic Transaction	Transactions between registered traders in the same EU (European Union) country. Domestic transactions have VAT charged on goods and services with different countries applying different VAT rates to specific goods and services.
Drill Down And Drill Up	> Drill Up - changing the view of the data to a higher level of aggregation.

Drill Down And Drill Up (A)	The ability to move between levels of the hierarchy when viewing data in reports and when creating ad-hoc reports.
Drill Down And Drill Up (B)	> Drill Down - changing the view of the data to a greater level of detail.
Drill Down And Drill Up (D)	Drilling down and drilling up allow a user to move down and up the hierarchies to see how the information at the various levels is related. After looking at the total expenses for a department, the user may want to drill down to see the expenses listed by individual account. Then the analyst may choose to drill up to view how the total expenses for one Dept ID compare to the entire Division.
Duplicate	A record that has been identified as a duplicate of at least one other record.
Duplicate Set	A group of records (such as parties, addresses or relationships) that has been identified as potential duplicates of one another in appearance and/or function.
Duty Role	A group of function and data privileges representing one duty of a job. Duty roles are specific to applications, stored in the policy store, and shared within an application instance.
Effective Date	The date a transaction affects the balances in the general ledger. This does not have to be the same as the posting date. Also known as the value date.
Elimination Entity	(Financial Consolidation Hub) The entity that holds entries and adjustments produced during the consolidation process. A unique elimination entity is automatically created for each consolidation entity.
Employee Organization	The organization to which an employee is assigned.
Employee Supervisor Hierarchy	In Oracle Payables, an approval routing structure based on employee/supervisor relationships.
Encumbrance	An entry you make to record anticipated expenditures of any type. Oracle Financials create requisition encumbrances and purchase order encumbrances automatically when encumbrance accounting or budgetary control is enabled. You can also record other encumbrances manually. For example, you can record encumbrances for your payroll.
Encumbrance Accounting	An Oracle Financials feature you use to create encumbrances automatically for requisitions, purchase orders, and invoices. The budgetary control feature uses encumbrance accounting to reserve funds for budgets. If you enable encumbrance accounting only, you can create encumbrances automatically or manually; however, you cannot check funds online and Oracle Financials does not verify available funds for your transaction.
Encumbrance Commitment	In Oracle General Ledger and Oracle Payables, an encumbrance type typically associated with purchase requisitions to track expenditures. You can view funds available and report on commitments.

Encumbrance Journal Entry	In Oracle Payables, a journal entry that increases or relieves encumbrances. Encumbrance entries can include encumbrances of any type. If you have enabled encumbrance accounting, when you successfully validate an invoice matched to an encumbered purchase order, Oracle General Ledger automatically creates encumbrance journal entries that relieve the original encumbrance journal entries. General Ledger also creates new encumbrance journal entries for any quantity or price variance between an invoice and the matched purchase order. General Ledger automatically creates encumbrance journal entries for an unmatched invoice when you validate the invoice.
Encumbrance Type	In Oracle General Ledger, an encumbrance category that allows you to track your anticipated expenditures according to your purchase approval process and to more accurately control your planned expenditures. Examples of encumbrance types are commitments (requisition encumbrances) and obligations (purchase order encumbrances).
End Of Period's Unit Of Money	The end of period's unit of money is the value that represents money's acquiring power as of period end.
Ending Balance	The ending balance represents the balance of the transaction as of the ending GL Date that you have specified. This column should be the same as the Outstanding Balance of the Aging - 7 Buckets Report for this item.
Endowments	A gift or bequest when a donor instructs the fiduciary that the corpus of the gift be held in perpetuity (or for a specific term of years) with the income/payout used to support the institution or a particular program. Such gifts may be held in a fiduciary capacity by The Regents, a Campus Foundation, or an independent trustee licensed to engage in trust business.
Enterprise	Organization with one or more legal entities under common control. The accounting structure and processing rules for each PeopleSoft application are defined in a series of control tables, or table sets. A table set is a group of rows across control tables, identified by the same SetID that allows sharing of control data among business units.
Enterprise Structure	Concept used for configuration that represents the organizational structure in Oracle rather than an organizational model; designed to share foundation information (COA, Ledger Structure, business Unit) across all companies, and allow each company to manage its own unique operational information (Invoice, Order)
Entitlement	Grant of access to functions and data. Oracle Fusion Middleware term for privilege.
Entity	(Oracle Trading Community Architecture) A group of related attributes in the TCA Registry; for example, Organization Profile, Person Profile, Address, and Contact Point.
Entity (A)	Entities typically match your organization's structure, such as geographical regions, departments, or divisions. Create entity members for groups that submit plans for approval. Entity members help define budget review, or approvals.

Entity (B)	For example, you may have regional centers preparing budgets for country headquarters. The country headquarters may prepare plans for corporate headquarters. To match this structure, create members for the regions, countries and headquarters. Specify regions as children of country members, and country members as children of headquarters.
Entity Dimension	A dimension representing organizational units
Establishment	Establishments are 100-percent owned and controlled entities, also referred to as branches, divisions, establishments (domestic or foreign), inventory organizations, and physical locations (for example, manufacturing plants and warehouses). They can be a physical (address) or logical (specific activity) subdivision of the legal entity. In many countries, establishments need to be registered with local regulatory bodies. They have significant existence (their own address, often supporting local taxes and regulations, in some countries a threshold of number of employees per site), or significant business autonomy (for example, they may have their activity code, their own budget, P&L, and handle their own bank accounts). They are not liable to the outside world (and cannot be sued separately in court). They support or represent local or distant registrations of the legal entity. They represent the Dun & Bradstreet Division and Branch.
Estimated Index Value	In some countries, if the index value for a period is not known, you can use an estimated index value. The inflation adjustment process operates the same way as when the exact index value is known.
Event Class	(Oracle Subledger Accounting) Represents the actions possible for a particular transaction type or document. Application accounting definitions, which include journal line types and descriptions, can be assigned by event class. This simplifies setup when the accounting requirements for all event types within a class are the same. Also, sources assigned to an event class are available for the accounting of all event types within that event class. (Oracle E-Business Tax) A categorization of events within an application, such as Purchasing or Payables. For example, purchasing event classes include Requisition; Purchase Order and Agreement; and Release.
Event Class Mapping	A mapping that indicates, for an application event class, the tax event class that it is grouped under for tax purposes.
Event Entity Identifier	(Oracle Subledger Accounting) A mechanism to link an event with its underlying transaction. Event identifiers are stored on accounting events when an accounting event is captured. For example, an identifier of check_id can be used to link a Payables payment event to the underlying payment transaction.
Exact Match	Matching method that requires an exact character match, as compared to a search that uses the similarity algorithm.
Exchange Rate Type	The source of an exchange rate. For example, user defined, spot, or corporate rate.
Exchange Rate Variance	The difference between the exchange rate for a foreign-currency invoice and its matched purchase order. Payables tracks any exchange rate variances for your foreign-currency invoices.

Exemption Certificate	A document obtained from a taxing authority which certifies that a customer or item is either partially or fully exempt from tax. The document details the reason for the exemption and the effective and expiration dates of the certificate.
Expenditures	Activities that represent payments, repayments, or receipts for goods or services provided. For some governments, expenditures include anticipated expenses, such as encumbrances, in addition to activity that directly leads to an outlay of cash, such as an invoice. In Oracle Public Sector Financials, the term expenditures include actual expenses and accrued liabilities. Expenditures do not include anticipated expenses, such as encumbrances.
Expense Item	The actual expense that was incurred and is always associated with an expense type during expense entry on an expense report.
Expense Report	A document that, for purposes of reimbursement, details expenses incurred by an employee. You can set up expense report templates to match the format of your expense reports to speed data entry. You must create Payment Requests in Payables using Invoice Import before you can pay the expense reports.
Expense Template	An administrator-defined list of related expense types. When you enter expenses on your expense report, you must select a specific expense template.
Expense Type	A potential expense that you can incur that has been defined by the administrator during setup.
Expensed Asset	An asset which you do not depreciate but charge the entire cost in a single period. Oracle Assets does not depreciate an expensed asset or create any journal entries for it. You can, however, use Oracle Assets to track expensed assets. The Asset Type for these assets is "Expensed".
Expensed Item	Items that do NOT depreciate; the entire cost is charged in a single period to an expense account. Oracle Assets tracks expensed items but does not create journal entries for them.
Extensions	(Oracle Trading Community Architecture) Extended attributes and their attribute values. These custom attributes extend the TCA Registry. TCA extensions use the extensibility framework and features from Oracle Product Lifecycle Management (PLM).
External Bank Accounts	In Oracle Payments, the third party's bank account.
External Relations Funding - Gifts	Any payment that confers a personal benefit on the recipient to the extent that consideration of equal or greater value is not received and includes a rebate or discount in the price of anything of value unless the rebate or discount is made in the regular course of business to members of the public without regard to official status.
External Transaction	Transactions between an EU (European Union) trader and a supplier or customer located in a non-EU country. Customers and sites in non-EU countries are tax exempt and should have a zero-tax code assigned to all invoices.
Extract	In Oracle Payments, an XML file that includes transaction and payment data that is formatted by XML Publisher according to the requirements of the applicable payment system to which it is submitted.

Final Version	A member of the Version dimension in which all users are typically locked out of and is used for reporting purposes only.
Financial Aid, Grants	When financial aid and/or grants are applied to the student accounts, we will bring these in as credit memos to offset the remaining debt charged to the student.
Fixed Asset	An item owned by your business and used for operations. Fixed assets generally have a life of more than one year, are acquired for use in the operation of the business and are not intended for resale to customers. Assets differ from inventory items since you use them rather than sell them.
Fixed Assets Unit	A measure for the number of asset parts tracked in Oracle Assets. You can assign one or more units to a distribution line.
Fixed Rate Currencies	Currencies with fixed exchange rates. No longer applicable to EU member states.
Flat Tax	A specific amount of tax, regardless of the amount of the item. There is no rate associated with flat taxes. Flat taxes are charged on items such as cigarettes, gasoline, and insurance.
Flex Field	Flexible data field that you can customize to contain one or more segments or store additional information; each segment has a value and a meaning
Flex Field Segment	Extensible data field that represents an attribute and captures a value corresponding to a predefined, single extension column in the database; appears globally or based on a context of other captured information
Flexfield	A flexible data field that you can configure such that it contains one or more segments or stores additional information. Each segment has a value and a meaning.
Flexfield Segment	An extensible data field that represents an attribute and captures a value corresponding to a predefined, single extension column in the database. A segment appears globally or based on a context of other captured information.
Flexible Address Format	Oracle Applications allows you to enter an address in the format most relevant for the country of your customer, supplier, bank, or remit-to site. This is done by using descriptive Flexfields to enter and display address information in the appropriate formats. The descriptive Flexfield opens if the country you enter has a flexible address style assigned to it, allowing you to enter an address in the layout associated with that country.
Forecast	A member of the Scenario dimension. The Forecast contains financial projections and assumptions for future periods.
Foreign Currency	In General Ledger, a currency that is different from the ledger currency you defined for your ledger. When you enter and pay a foreign currency invoice, Oracle Payables automatically converts the foreign currency into your ledger currency at the rate you define. General Ledger automatically converts foreign currency journal entries into your ledger currency at the rate you define.
Foreign Currency Conversion	A process in Oracle Applications that converts a foreign currency transaction into your ledger currency using an exchange rate you specify.

Foreign Currency Journal Entry	A journal entry in which you record transactions in a foreign currency. Oracle General Ledger automatically converts foreign currency amounts into your ledger currency using an exchange rate you specify.
Foreign Currency Realized Gain/Loss	Gains or losses on foreign currency transactions due to foreign currency fluctuations. Typically, the gain or loss is tracked for assets or liabilities for a period of time. Oracle General Ledger posts all foreign currency gains or losses resulting from revaluations to the Cumulative Translation Adjustment account defined in your ledger. Oracle Payables determines the foreign currency gain or loss as the difference between the invoiced amount and the payment amount due to changes in exchange rates.
Foreign Currency Revaluation	A process that allows you to revalue assets and liabilities denominated in a foreign currency using a period-end (usually a balance sheet date) exchange rate. Oracle General Ledger automatically revalues your foreign assets and liabilities using the period-end exchange rate you specify. Revaluation gains and losses result from fluctuations in an exchange rate between a transaction date and a balance sheet date. General Ledger automatically creates a journal entry in accordance with FASB 52 (U.S.) to adjust your unrealized gain/loss account when you run revaluation.
Foreign Currency Translation	A process that allows you to restate your ledger currency account balances into a reporting currency. Oracle General Ledger multiplies the average, periodic, or historical rate you define by your ledger currency account balances to perform foreign currency translation. General Ledger translates foreign currency in accordance with FASB 52 (U.S.). General Ledger also remeasures foreign currencies for companies in highly inflationary economies, in accordance with FASB 8 (U.S.).
Form	Data forms are user friendly interfaces that contains rows and columns for entering data.
Form Folders	The folder structure used to organize forms, i.e. the following categories: Annual Budget, Carry Forward, Decision Package, Review, and Multi Year.
Format	In Oracle Payments, to place data in a data file by using a template that contains prescribed formatting attributes, such as location, font, and font size. Financial institutions, payment systems, and/or countries have specific electronic formatting requirements for payment instructions and settlement batches. For example, Oracle Payments uses Oracle XML Publisher to format electronic payment instructions according to formatting requirements of specific financial institutions.
Formula Entry	A recurring journal entry that uses formulas to calculate journal entry lines. Instead of specifying amounts, as you would for a standard entry, you use formulas, and Oracle General Ledger calculates the amounts for you. For example, you might use recurring journal entries to do complex allocations or accruals that are computed using statistics or multiple accounts.
Full Consolidation	(Financial Consolidation Hub) A consolidation method where 100% of the subsidiary's balances are brought into the consolidated statements.

Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances and changes to these balances are recorded. A fund is segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. When you implement Oracle Public Sector Financials, Fund is typically the balancing segment of your Accounting Flexfield.
Fund Balance	Fund balance is the equity portion of a fund balance sheet. Fund balance may contain one or more of the following subdivisions: reserved - A portion of the fund balance not available for expenditure or legally segregated for a specific future use. For example, Reserve for Encumbrances and Reserve for Inventory are reserved portions of fund balance. Unreserved, designated - A portion of the fund balance established to indicate tentative plans for the future use of current resources. Unreserved, undesignated - Fund balance available for use without predefined restrictions.
Fund Group	A general category of funds for which you report fund activity as a whole. Plant funds, restricted funds, and general operating funds are examples of fund groups. Each fund group can have one or more funds associated with it. In Oracle Public Sector Financials, you can summarize funds into fund groups using rollup groups.
Fund Segment	The segment of your Accounting Flexfield that you use to record fund, appropriation, or other information relating to a fiscal entity. In Oracle Public Sector Financials, fund segment is a generic term for the balancing segment you specify when you implement Oracle Public Sector Financials.
Fund Type	A classification of funds for specifying accounting attributes. GAAP and other accounting authorities specify the fund types in general use and the appropriate accounting method, use of encumbrance, use of budgetary or proprietary accounts, and other attributes. For example, governmental units typically use the following fund types: General, Special Revenue, Capital Projects, Debt Service, Internal Service, Enterprise, and Trust & Agency.
Funding Source	A governmental agency, a private firm, or an individual that provides funding for a project.
Funds Available	In Oracle General Ledger, the difference between the amount you are authorized to spend and the amount of your expenditures plus commitments. You can track funds availability at different authority levels using the Online Funds Available inquiry window, or you can create custom reports with the General Ledger Financial Statement Generator.
Funds Capture	In Oracle Payments, 1. Receipt of funds. 2. An automated process through electronic payment channels, such as direct debits of bank accounts, credit cards, and remittance of bills receivable, where payment is retrieved from the payer who owes a debt to the payee.
Funds Capture Process Profile	In Oracle Payments, a key setup entity that holds rules for funds capture processing. The assignment of a funds capture process profile to a document is determined by the routing rules on the Payee. When a user creates a funds capture process profile, he specifies rules such as the following: 1) how authorization messages are formatted and transmitted, 2) how settlements are aggregated into a settlement batch, 3) how the settlement batch is formatted, and 4) how acknowledgements received from the payment system is processed.

Funds Capture Process Request	In Oracle Payments, a request to capture funds that is made by a source product for Oracle Payments' settlement service. The request contains identifying information, optional settlement instructions, and all the settlements. Funds capture process requests originate from Oracle Receivables and contain receipts for electronic funds capture. The funds capture process request includes only settlements. Any necessary credit card authorizations and bank account verification must have been performed before the submission of the funds capture process request.
Funds Checking	The process of certifying funds available. In Oracle Payables, you can check funds when you enter a requisition, purchase order, or invoice. In Oracle General Ledger, you can check funds when you enter actual, budget, or encumbrance journals. When you check funds, Oracle Financials compares the amount of your transaction against your funds available and notifies you online whether funds are available for your transaction. Oracle Financials does not reserve funds for your transaction when you check funds.
Funds Disbursement	In Oracle Payables, a payment sent from the first party payer to the third-party payee. A payment can take an electronic form; such as EFT or wire, or a printed form such as a check.
Funds Reservation	In Oracle General Ledger, the process of reserving funds available. You can reserve funds when you enter actual, budget, or encumbrance journals. When you reserve funds, Oracle Financials compares the amount of your transaction against your funds available and notifies you online whether funds are available for your transaction. In Oracle Payables, the creation of requisition, purchase order, or invoice encumbrance journal entries. Payables reserves funds for your invoice when you validate the invoice. Invoice Validation creates encumbrance journal entries for an unmatched invoice or for price and quantity variances between an invoice and the purchase order to which you match the invoice. Payables immediately updates your funds available balances and creates an encumbrance journal entry that you can post in your general ledger.
Funds Transfer	In Oracle Payments, any kind of automatic process to perform a transfer of funds from or to a payer's bank account. See Bank Account Transfer, Direct Debit, or ACH.
GL Date	The date, referenced from Oracle General Ledger, used to determine the correct accounting period for your transactions. In Oracle Payables and Receivables, you assign a GL Date to your invoices and payments when they are created.
Global Condition	A set of filters that define exclusions from access analysis. These exclusions apply to all access models and controls. Global conditions do not apply to transaction models and controls.
Global Configuration Owner	(Oracle E-Business Tax) A special configuration owner that owns tax configuration data that is visible to all legal entities and operating units within an enterprise. The global configuration owner provides central management of enterprise tax configuration data; a legal entity or operating unit makes use of the data by subscribing to the global configuration owner for a tax regime.

Global User	An identifier assigned to each user of business applications subject to models and controls created in Advanced Controls Management. It correlates to potentially varying identifiers each person may have for business-application accounts.
Governmental Funds	A type of fund whose objective is to provide services to the public. Governmental funds are concerned with the availability of resources to provide services. Examples of governmental funds are General, Special Revenue, Capital Projects, and Debt Service.
Grace Period	In Advanced Collections, a defined period of time before a promise to pay is considered broken.
Grant	Assistance awards in which a government agency provides funding to another government agency or other recipient, and in which the granting agency does not have substantial involvement with the receiving agency or recipient during the performance of the grant activity. For example, a state government might give grants to regional and local governments for various purposes. The regional and local governments administer the grant for the state government.
Hierarchy	Organization of data into a logical tree structure. Dimensions can have one or more hierarchies, for example, an Account hierarchy may contain a Chart of Accounts (COA) and a Recharge COA. Hierarchies contain levels, which organize data into a logical structure.
Historical Balances	Historical balances are composed of journal entry line amounts expressed in the units of money that were current when the transactions took place. Historical balances are the opposite of inflation-adjusted balances.
Historical Exchange Rate	A weighted-average rate for transactions that occur at different times. Oracle General Ledger uses historical rates to translate owner's equity accounts in accordance with FASB 52 (U.S.). For companies in highly inflationary economies, General Ledger uses historical rates to remeasure specific historical account balances, according to FASB 8.
Historical Rates	User-defined rates or amounts for non-monetary assets, non-monetary liabilities, owner's equity accounts, or revenues or expenses associated with non-monetary assets or liabilities.
Hold	In Oracle Payables, holds are systematically placed on invoices if the invoices require further review. You can manually place a hold on an invoice, or an invoice scheduled payment line. All holds in Payables prevent payment; some holds also prevent accounting. In Oracle Receivables and Advanced Collections, a feature that prevents an order or order line from progressing through the order cycle. If you place a customer on credit hold in Receivables, you cannot create new orders for this customer in Oracle Order Management. However, you can still create transactions for this customer in Receivables.
Holds	Hold on a transaction prevents a transaction from occurring or completing until the hold has been released. You can place a hold on an invoice or an invoice schedule line. All holds in Payables prevent payment; some holds also prevent posting to your general ledger.

Identifying Jurisdiction	The first jurisdiction an entity must register with to be allowed to do business in a country. If a legal entity needs to register with more than one jurisdiction to commence business, one must be chosen as the identifying jurisdiction.
Incident	A record of a transaction or access assignment that has exceeded the risk defined by an advanced control.
Incomplete Invoice	An invoice whose status has not been changed to Complete or that has failed validation. To complete an invoice, several conditions must be met. For example, the invoice must have at least one line and the GL date must be in an Open or Future period.
Index Values	An index value represents the price level for the period that the value applies to in relation to a fixed base level. Index values are used to calculate the correction factor that represents the inflation rate in the inflation adjustment process.
Input Tax	A tax incurred by a party on the importation, acquisition, purchase, or movement of a product.
Installment	Any of several parts into which a debt or other sum payable is divided for payment at successive fixed times.
Installment Number	A number that identifies the installment for a specific transaction.
Institution	A higher-level internal entity receiving grants and awards to conduct research projects.
Intangible Asset	A long-term asset with no physical substance, such as a patent, copyright, trademark, leasehold, and formula. You can depreciate intangible assets using Oracle Assets.
Intended Use	A tax classification based on the purpose for which a product is used.
Intercompany	Tracks intercompany accounting entries
Intercompany Account	A general ledger account that you define in an Accounting Flexfield to balance intercompany transactions. You can define multiple intercompany accounts for use with different types of accounts payable journal entries.
Intercompany Category	(Financial Consolidation Hub) The category that eliminates balances from transactions that occur between entities in the consolidation hierarchy.
Intercompany Elimination Entry	(Financial Consolidation Hub) The entries that eliminate balances between entities to ensure that they are not included in consolidated results.
Intercompany Journal Entry	A journal entry that records transactions between legal entities. General Ledger keeps your accounting records in balance for each company by automatically creating offsetting entries to an intercompany account you define.
Intercompany Rule	(Financial Consolidation Hub) A mechanism that identifies intercompany activity to be matched and eliminated.
Intercompany Segment	A segment you define in your chart of accounts to track intercompany transactions by company or trading partner.
Intercompany Transaction	A transaction that involves two or more legal entities within the enterprise.
Interest Invoice	An invoice that Oracle Payables creates to pay interest on a past-due invoice. Payables automatically creates an expense distribution line for an interest invoice using an account you specify.

Interfund Account	A general ledger account you define in an Accounting Flexfield to balance interfund transactions. You can define multiple interfund accounts for use with different types of journal entries. You can define multiple interfund accounts and link them with balancing segment values so each fund can have multiple interfund accounts. For example, fund A can have an interfund payable account for fund B and an interfund receivable account for fund B. Fund A can have an interfund payable account for fund C and an interfund receivable account for fund C.
Interfund Entry	A transaction between two or more funds. For example, an activity funded out of the General Fund that is to be reimbursed by the Plant Fund is an interfund transaction. Oracle Public Sector Financials can automatically create basic interfund entries when you post a journal entry that does not balance by balancing segment value or fund.
Interfund Journal Entry	A journal entry that records transactions between affiliates. Oracle General Ledger keeps your accounting records in balance for each fund by automatically creating offsetting entries to an interfund account you define.
Interfund Transfer	All interfund transactions except for loans, advances, quasi-external transactions, and reimbursements.
Internal Project	A project for which you cannot generate revenue or invoices. Generally you use indirect projects for the administration of overhead costs, such as overtime. Typical indirect project types include Incidental, startups , Bids , Proposal and Overtime. Please note that this is the Oracle definition, not to be confused with the PPM definition.
Internal Sales Order	A request within your company for goods or services. An internal sales order originates from an employee or from another process as a requisition, such as inventory or manufacturing, and becomes an internal sales order when the information is transferred from Purchasing to Order Management. Also known as internal requisition or purchase requisition.
Intersection	Intersection is a unique combination of dimension members. Data resides at the intersection of a unique member from each dimension.
Intracompany Category	(Financial Consolidation Hub) The category that eliminates balances from transactions that occur between different organizations within an entity. The Intracompany category is always sequenced before Translation.
Intracompany Elimination Entry	(Financial Consolidation Hub) The entries that offset balances occurring between different business units or companies within the same operating entity.
Intracompany Transaction	A transaction between different business units belonging to one legal entity.
Intraeu, Taxed Transaction	Transactions between non-registered traders in different EU (European Union) countries. VAT must be charged to customers within the EU if you do not know their VAT registration number. The destination country and inventory item controls which VAT rate to use.

Intraeu, Zero Rated Transactions	Transactions between registered traders in different EU (European Union) countries. An Intra-EU transaction is zero rated if and only if you know the customer's VAT registration number; otherwise, VAT must be charged on the invoice.
Intransit Inventory	Items being shipped from one inventory organization to another. While items are intransit you can view and update arrival date, freight charges, and so on.
Investment Tax Credit (ITC)	A tax recovery of an input tax that is typically permitted when the purchase is used as an asset.
Invoice	In Oracle Payables and Oracle Assets, a document you receive from a supplier that lists amounts owed to the supplier for purchased goods or services. In Payables, you create an invoice online using the information your supplier provides on the document, or you import an invoice from a supplier. Payments, inquiries, adjustments and any other transactions relating to a supplier's invoice are based upon the invoice information you enter. In Oracle Receivables and Oracle Cash Management, a document that you create in Receivables that lists amounts owed for the purchases of goods or services. This document also lists any tax, freight charges, and payment terms.
Invoice Batch	In Oracle Payables, a feature that allows you to enter multiple invoices together in a group. You enter the batch count, or number of invoices in the batch, and the total batch amount, which is the sum of the invoice amounts in the batch, for each batch of invoices you create. You can also optionally enter batch defaults for each invoice in a batch. When you use the Invoice Batch Controls profile option, Payables automatically creates invoice batches for Payables expense reports, prepayments, and recurring invoices, as well as all standard invoices. In addition, you can specify a batch name when you import invoices. In Oracle Receivables, a group of invoices you enter together to ensure accurate invoice entry. Invoices within the same batch share the same batch source and batch name. Receivables displays any differences between the control and actual counts and amounts. An invoice batch can contain invoices in different currencies.
Invoice Date	In Oracle Assets, the date that appears on a customer invoice. This date is used to calculate the invoice due date, according to the customer's payment terms. In Oracle Receivables, the date an invoice is created. This is also the date that Receivables prints on each invoice. Receivables also uses this date to determine the payment due date based on the payment terms you specify on the invoice. In Oracle Payables, the date you assign to an invoice you enter in Payables. Payables uses this date to calculate the invoice due date, according to the payment terms for the invoice. The invoice date can be the date the invoice was entered, or it can be a different date you specify.
Invoice Distribution Line	A line representing an expenditure item on an invoice. A single expenditure item may have multiple distribution lines for cost and revenue. An invoice distribution line holds an amount, account code, and accounting date.
Invoice Line Types	A feature that classifies every invoice line or distribution. For example, item tax, freight, or miscellaneous.

Invoice Matching	The process of comparing purchase order, invoice, and receiving information to verify that ordering, billing, and receiving information is consistent within accepted tolerance levels. This is required control payments to suppliers.
Invoice Number	A number or combination of numbers and characters that uniquely identifies an invoice within your system. Usually generated automatically by your receivables system to avoid assigning duplicate numbers.
Invoice Price Correction	An invoice you receive from a supplier that is an adjustment to the unit price of an invoice you previously matched to a purchase order shipment. You can match the price correction to specific purchase order distribution lines or you can prorate the price correction across all previously matched purchase order distributions. If you receive a price correction that represents a price reduction, you enter the price correction as a Credit invoice. If you receive a price correction that represents a price increase, you enter the price correction as a Standard invoice.
Invoice Price Variance	The difference between the item price for an invoice and its matched purchase order. For your inventory items, Payables tracks any invoice price variances.
Invoice Quantity Variance	The difference between the quantity-billed for an invoice and the quantity-ordered (or received/accepted, depending on the level of matching you use) for its matched purchase order. Payables distributes invoice quantity variances to the Accounting Flexfield for your invoice distribution lines.
Invoice Related Claim	A claim that is due to a discrepancy between the billed amount and the paid amount for a specific transaction
Invoice Request	In Oracle Payables, an invoice submitted without a purchase order by a supplier via Oracle iSupplier Portal, which is pending review and approval by the appropriate persons within the deploying company.
Invoice Write-Off	A transaction that reduces the amount outstanding on an invoice by a given amount and credits a bad debt account. Submitted in Oracle Advanced Collections as an adjustment for Receivables invoices and as a write-off for Leasing invoices.
Invoicing	The function of preparing a client invoice. Invoice generation refers to the function of creating the invoice. Invoicing is broader in the terms of creating, adjusting, and approving an invoice.
Invoicing Rules	Rules that Receivables uses to determine when you will bill your customer and the accounting period in which the receivable amount is recorded. You can bill In Advance or In Arrears.
Job Role	A role, such as an accounts payable manager or application implementation consultant, that usually identifies and aggregates the duties or responsibilities that make up the job.
Journal Approval	Process of authorizing a set of accounting transactions before submitting the entries for posting
Journal Batch	Element of a journal entry consisting of the name, source, and accounting period; groups journals for processing and easier querying
Journal Category	Name used to group journal entries with similar characteristics, such as adjustments, accruals, or reclassifications

Journal Entry Batch	A method used to group journal entries according to your ledger and accounting period. When you initiate the transfer of invoice or payment accounting entries to your general ledger for posting, Payables transfers the necessary information to create journal entry batches for the information you transfer. Journal Import in General Ledger uses the information to create a journal entry batch for each ledger and accounting period. You can name your journal entry batches the way you want for easy identification in your general ledger. General Ledger attaches the journal entry category, date, and time of transfer to your batch name so that each name is unique. If you choose not to enter your own batch name when you transfer posting information, General Ledger uses the journal entry category, date, and time of transfer.
Journal Entry Category	A category to indicate the purpose or nature of a journal entry, such as Adjustment or Addition. Oracle General Ledger associates each of your journal entry headers with a journal category. You can use one of General Ledger's pre-defined journal categories or define your own. For Oracle Payables, there are three journal entry categories in Oracle Projects if you use the accrual basis accounting method: Invoices, Payments, and All (both Invoices and Payments).
Journal Entry Description	(Oracle Subledger Accounting) The description that appears as part of a subledger journal entry header or line. Journal entry descriptions enable users to determine the purpose and scope of a subledger journal entry.
Journal Entry Header	A method used to group journal entries by currency and journal entry category within a journal entry batch. When you initiate the transfer of invoices or payments to your general ledger for posting, Oracle Payables transfers the necessary information to create journal entry headers for the information you transfer. Journal Import in General Ledger uses the information to create a journal entry header for each currency and journal entry category in a journal entry batch. A journal entry batch can have multiple journal entry headers.
Journal Entry Lines	Each journal entry header contains one or more journal entry lines. The lines are the actual journal entries that your general ledger posts to update account balances. The number and type of lines in a journal entry header depend on the volume of transactions, frequency of transfer from Oracle Payables, and your method of summarizing journal entries from Oracle Payables.
Journal Entry Source	Identifies the origin of journal entries from Oracle and non-Oracle feeder systems. General Ledger supplies predefined journal sources, or you can create your own.
Journal Entry Status	(Oracle Subledger Accounting) Status of journal entry that includes Draft, Final, Incomplete, Invalid, and Invalid Related Entry.
Journal Line Types	(Oracle Subledger Accounting) A component of the AMB that includes information necessary to convert transaction data into subledger journal entry lines.
Journal Lines Definition	(Oracle Subledger Accounting) A group of account derivation rules, journal line types, and journal entry descriptions that can be shared across application accounting definitions.

Ledger	A set of accounting information for a legal or business entity. Each ledger is associated with a chart of accounts, calendar, currency, and subledger accounting method for which accounting information is recorded. There are two types of ledgers: primary ledgers and secondary ledgers. Each ledger is fully balanced and can be closed independently of other ledgers.
Ledger Currency	The primary currency of a ledger. A ledger can have multiple currencies: one ledger currency and one or more reporting currencies.
Legal Authority	A governing legal body that operates within a jurisdiction. The legal authority is responsible for enforcing legislation, collecting fees and taxes, and making financial appropriations within a given physical area for a type of law. For example, the Internal Revenue Service is the legal authority for income tax law in the US.
Legal Classification	A classification associated with a legal entity that represents its legal status within a country and which also guides the tax determination process.
Legal Document	A paper document sent to or sent by the customer or supplier. Many countries require that legal documents are stored for up to ten years.
Legal Entity	Segment or entity of enterprise used to record the costing activities of the organization to different cost centers
Legal Entity (Balancing Segment Value)	Entity identified and given rights and responsibilities under commercial law through the registration with country's appropriate authority
Legal Journals	Journals that print all journal entries according to your legal requirements. Entries might include period balances for customers or suppliers. Legal journals vary from country to country.
Legal Registration	The registration of a party with an authority to ensure that legal and/or commercial rights and responsibilities are upheld.
Level	Hierarchies in dimensions have levels which can be used to view data at various levels of detail. A Time dimension could have levels for Year, Quarter, Month, and Day.
Library	The artifact repository where all reports are stored.
Manual Invoice	An invoice that you enter using either the Transactions or Transactions Summary window.
Manual Journal Entry	A journal entry you create in the Enter Journals window in Oracle General Ledger. Manual journal entries can include regular, statistical, intercompany and foreign currency entries.
Manual Reconciliation	The process where you manually reconcile bank statement details with the appropriate batch or detail transaction. Oracle Cash Management generates all necessary accounting entries.

Matching	In Oracle Cash Management, the process where batches or detailed transactions are associated with a statement line based on the transaction number, amount, currency and other variables, taking Cash Management system parameters into consideration. In Cash Management, matching can be done manually or automatically.(Financial Consolidation Hub) The process of grouping intercompany balances together to consider whether the balances offset completely and therefore require a suspense entry for balancing. In Oracle Payables and Oracle Assets, the process of comparing purchase order, invoice, and receiving information to verify that ordering, billing, and receiving information is consistent within accepted tolerance levels. Payables uses matching to control payments to suppliers. You can use the matching feature in Payables if you have Purchasing or another purchasing system. Payables supports two-, three-, and four-way matching.
Matching Tolerances	The acceptable degrees of variance you define for matched invoices and purchase orders. If any of the variances between a matched invoice and purchase order exceed the tolerances you specify, validation places the invoice on hold.
Maturity Date	In Oracle Payables and Oracle Cash Management, the date your bank disburses funds to a supplier for a future dated payment. Payables displays the maturity date on the future dated payment document to inform your supplier and bank when the bank should transfer funds to the supplier's bank. You can update the payment status from Issued to Negotiable on or after the maturity date. In Oracle Receivables, a date that determines when funds for an automatic receipt can be transferred from your customer's bank account to your bank account.
Maximum Depreciation Expense	The maximum possible depreciation expense for an asset in a mass depreciation adjustment. The maximum depreciation expense for an asset is the greatest of the depreciation actually taken in the tax book, the amount needed to bring the accumulated depreciation up to the accumulated depreciation in the corporate book, or the amount needed to bring the accumulated depreciation up to the accumulated depreciation in the control book.
Multi Year Budgeting	Creating a plan that spans further than one year and is planned on an annual basis instead of a monthly basis.
Multiperiod Accounting	(Oracle Subledger Accounting) Recognition of revenue or a prepaid expense or revenue across multiple GL periods. Deferred revenue and expense recognition are examples of multiperiod accounting.
Non-Catalog Request	Non-catalog requests allow you to purchase goods and services not available in the catalog. You can use noncatalog requests to order goods billed by quantity, services billed by quantity, or goods or services billed by amount.
None Consolidation	(Financial Consolidation Hub) A consolidation method where an entity's balances can be used as input into a consolidation rule, but the entity's balances are not brought into the consolidated statements.
Non-Invoice Related Claim	A claim that is due to a discrepancy between the billed amount and the paid amount, and cannot be identified with a particular transaction.

Non-Monetary Account	Non-monetary accounts, such as fixed assets and most expense and revenue accounts, are accounts that are revalued due to inflation or deflation effects. Non-monetary accounts must be adjusted at each period-end to reflect balance changes.
Non-Recoverable Tax Amount	The part of the tax amount on a transaction that cannot be recovered.
Non-Revenue Credit	Revenue credit you assign to your agents that is not associated with your invoice lines. This is revenue credit given in excess of your revenue credit.
Non-Revenue Sales Credit	Sales credit you assign to your salespeople that is not associated with your invoice lines. This is sales credit given in excess of your revenue sales credit.
Open Items	Any item, such as an invoice, debit memo, credit memo, chargeback, on-account credit, on-account payment, or unapplied payment, whose balance due is not yet zero.
Payment Attributes	In Oracle Payments, payment details, such as the payment method, which are used by Payments, payment systems, financial institutions, or central banks to process, categorize, or identify payments. These attributes may exist on documents payable, as well as on payments.
Payment Batch	In Oracle Payables, a group of invoices selected for automatic payment processing. Payables creates a payment batch when you initiate AutoSelect. Payables builds and formats payments for the invoices in the batch according to the payment method and format you specify for a chosen bank account.
Payment File	In Oracle Payments, a file that contains instructions for a financial institution to make or collect payments on behalf of the first party payer or first party payee.
Payment Method	In Oracle Cash Management, you can assign a payment method to suppliers, supplier sites, invoice payment schedule lines, and payment formats. You can then assign one or more payment formats to a bank account. You can have multiple payment formats for each payment method. In Oracle Payables, a feature that allows you to make invoice payments using a variety of methods. You can disburse funds using checks, electronic funds transfers, and wire transfers. Oracle Payables updates your payment schedules the same way regardless of which payment method you use. You can assign a payment method to suppliers, supplier sites, invoice payment schedule lines, and payment formats. You can then assign one or more payment formats to a bank account. You can have multiple payment formats for each payment method.
Period Type	Used when you define your accounting calendar. General Ledger has predefined period types of Month, Quarter, and Year. You can also define your own period types.
Period-End Exchange Rate	The daily exchange rate on the last day of an accounting period. The system automatically translates monetary asset and liability account balances using period-end rates. When you run revaluation for a period, the system uses period-end rates to revalue the ledger currency equivalent balance associated with foreign currency-denominated account balances.

Personally Identifiable Information	Any piece of information that can be used to uniquely identify, contact, or locate a single person. Within the context of an enterprise, some PII data, such as a person's name, can be considered public, while other PII data, such as national identifier or passport number is confidential.
Place Of Supply	The tax jurisdiction where the supply of goods or services is deemed to have taken place for a specific tax. The place of supply can differ for different taxes on the same transaction.
Plan Type	A cube (database) within a planning application. Cloud Planning can have up to four plan types.
Planned Purchase Order	A type of purchase order you issue before you order delivery of goods and services for specific dates and locations. You usually enter a planned purchase order to specify items you want to order and when you want the items delivered. You later enter a shipment release against the planned purchase order to order the items.
Planner	Users who are able to input, submit, and view data. Planners are also able to view reports written by others, execute business rules and other processes associated with validating and preparing data, and use any data access tools for which they have access.
Point Of View (POV)	A unique set of dimension members that defines specific intersections of data. It represents the dimensions that are selectable within forms and reports in UCMPLAN Planning.
Positive Pay File	In Oracle Payments, a document that the deploying company sends to its payment system to inform it of payments made by check.
Positive Pay Program	Third party or custom software that formats the output file of the Payables Positive Pay Report into the format required by your bank and transmits it electronically to your bank. This prevents check fraud by informing the bank which checks are negotiable or non-negotiable and for what amount.
Posting Date	The date a journal entry is posted to the general ledger.
Prepayment	A payment you make to a supplier in anticipation of his provision of goods or services. A prepayment may also be an advance you pay to an employee for anticipated expenses.
Pre-Printed Payment Documents	In Oracle Payments, documents that are pre-numbered.
Price Correction	An invoice you receive from a supplier that is an adjustment to the unit price of an invoice you previously matched to a purchase order shipment. You can match the price correction to specific purchase order distribution lines, or you can have Payables prorate the price correction across all previously matched purchase order distributions. If you receive a price correction that represents a price reduction, you enter the price correction as a Credit invoice. If you receive a price correction that represents a price increase, you enter the price correction as a Standard invoice.
Purchase Order	A commercial document that is used to request a seller to supply a product or service in return for payment.

Purchase Order (PO)	In Oracle Assets, the order on which the purchasing department approved a purchase. In Oracle General Ledger, a document used to buy and request delivery of goods or services from a supplier. In Oracle Payables, a type of purchase order you issue when you request delivery of goods or services for specific dates and locations. You can order multiple items for each planned or standard purchase order. Each purchase order line can have multiple shipments and you can distribute each shipment across multiple accounts.
Purchase Requisition	An internal request for goods or services. A requisition can originate from an employee or from another process, such as inventory or manufacturing. Each requisition can include many lines, generally with a distinct item on each requisition line. Each requisition line includes at least a description of the item, the unit of measure, the quantity needed, the price per item, and the Accounting Flexfield you are charging for the item. Also known as internal requisition.
Purchasing Category	Code used to group purchased items with similar characteristics such as plastics, paints, hard drives, or bolts. For procurement, every item must belong to a purchasing item category.
Purchasing Document	A document such as a purchase order, a purchase agreement, or a blanket purchase agreement created in an integrated purchasing application from a contract deliverable.
Purchasing Site	A supplier site from which you order goods or services. You must enter at least one purchasing site before Purchasing will allow you to enter a purchase order.
Receipt Source	Your name for a source from which your company receives cash. Your receipt sources determine the accounting for payments that are associated with them. Receipts that you deposit in different banks belong in different payment sources.
Receipts	Payment received in exchange for goods or services. These include applied and unapplied receipts entered within the GL date range that you specified. In Oracle Payments, funds that Oracle Receivables receives as payments against its invoices.
Reconciliation	In Oracle Payables, the process of matching and clearing your bank account statement lines with payments and receipts entered in Payables and Receivables. A reconciled document has been matched to a bank statement line in Cash Management. Oracle Payables inserts a cleared date and amount for all payments that your bank reports as cleared. In Oracle Receivables, an analysis that explains the difference between two balances. If you are using Cash Management to reconcile receipts, payments are reconciled when they are matched to a bank statement line.
Reconciliation Tolerance	A variance amount used by Cash Management's AutoReconciliation program to match bank statement lines with receivables and payables transactions. If a transaction amount falls within the range of amounts defined by a bank statement line amount, plus/minus the reconciliation tolerance, a match is made.
Record Type	A bank file is made up of many different rows or records. Each record must have a type. For example, a record may store information about a payment record or a batch record. Record types help Oracle Receivables determine where different types of data are stored in your bank file.

Recoupment	In Oracle Payables, the process of recovering prepaid amounts when invoicing for progress or the final delivery of goods or services, based on specific terms captured in the Services Procurement contract.
Recoverable Amount	The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.
Recoverable Cost	The lesser of the cost ceiling or the current asset cost less the salvage value and ITC basis reduction amount. Recoverable cost is the total amount of depreciation you are allowed to take on an asset throughout its life.
Recoverable Tax Amount	The part of the tax amount on a transaction that can be recovered.
Recurring Invoice	Invoices for an expense that occurs regularly and is not usually invoiced separately. E.g. Monthly rents and lease payments.
Recurring Journal Entry	A journal entry you define once; then, at your request, General Ledger repeats the journal entry for you each accounting period. You use recurring journal entries to define automatic consolidating and eliminating entries. Also known as recurring formula.
Recurring Rule	A rule that is applied to the model invoice to determine the invoice dates of the recurring invoices. You can choose Annually, Bi-Monthly, Days, Monthly, Quarterly, Semi-Annually, Single Copy, and Weekly.
Recurring Schedule	A schedule used to determine the number of recurring invoices created. You specify the recurring rule and number of recurring invoices you want to create.
Reimbursement	A transaction you reflect once for the government as a whole, such as expenditures you make from a fund that are properly applicable to another fund. For example, if you charge an expenditure to the special revenue fund that is properly chargeable to the general fund, you reimburse the special revenue fund by recording the expenditure in the general fund and reducing the expenditure in the special revenue fund to be reimbursed.
Reimbursement Currency	The currency in which an employee chooses to be reimbursed for an expense report.
Release Code	The release name Oracle Payables or you assign when releasing a hold from an invoice.
Released Date	The date on which an invoice and its associated revenue is released.
Remittance Advice	A document that lists the invoices being paid with a particular payment document. You can create and define remittance advices which you can use with any payment format or you can use a standard remittance advice that Oracle Payables provides.
Remittance Bank	The bank in which you deposit your receipts.
Report Center	The unit at which capital costs and expenses are recorded or reported (for example, well, lease, completion, prospect, facility, transport, transport measurement point, division, department, etc.).
Reporting Cube	The storage area where the data is consolidated and facilitates pulling reports.
Reporting Currency	Reporting currencies are additional currency representations of primary or secondary ledgers in which accounting, and reporting can be performed. This currency can be used for supplementary reporting purposes, like consolidation or management reporting. Reporting currencies can only differ by currency from their source ledger.

Reporting Entity	The oversight unit and all related component units that combine to form a governmental reporting entity.
Reporting Hierarchies	Summary relationships within an account segment that let you group detailed values of that segment to prepare summary reports. You define summary (parent) values that reference the detailed (children) values of that segment.
Reporting Sequence	(Oracle Subledger Accounting) A sequence for subledger journal entries assigned when a GL period is closed. Legal subledger journal entry sequences are used to meet fiscal reporting requirements. Sequence numbers can be retroactively updated when subledger journal entries are used to account for activity in prior periods.
Requester	A Requester is a user who has requested for items or services in the requisition.
Requisition Encumbrance	A transaction representing an intent to purchase goods and services as indicated by the completion and approval of a requisition. Purchasing subtracts requisition encumbrances from funds available when you reserve funds for a requisition. If you cancel a requisition, Purchasing creates appropriate reversing entries in your general ledger. Also known as commitment, pre-encumbrance or pre-lien.
Responsibility Report	A financial statement containing information organized by management responsibility. For example, a responsibility report for a cost center contains information for that specific cost center, a responsibility report for a division manager contains information for all organizational units within that division, and so on. A manager typically receives reports for the organizational unit(s) (such as cost center, department, division, group, and so on) for which he or she is responsible.
Restore	To restore a fiscal year is to reload the depreciation expense and adjustment transaction records for that fiscal year into Oracle Assets from a storage device. You can only restore the most recently purged fiscal year.
Retainage	In Oracle Payables, the common practice of withholding a fixed amount or percentage of payment until all work under a contract is completed and accepted. Retainage is also called Retention or Contractual Withholds. The intention of retainage is to reduce the risk of an incomplete project.
Retainage Release	In Oracle Payables, a request to release amounts retained under a Services Procurement Contract when contracted work is completed and accepted.
Return Reason	Justification for a return of product. Many companies have standard reasons that are assigned to returns to be used to analyze the quantity and types of returns.
Revaluation	In Oracle Assets, a feature that allows you to adjust the cost of your assets by a revaluation rate. The cost adjustment is necessary due to inflation or deflation. You can define revaluation rules for accumulated depreciation, for amortization of revaluation reserve, and for revaluation ceilings. In Oracle Receivables and Oracle General Ledger, a process that restates assets or liabilities denominated in a foreign currency using exchange rates that you enter. Changes in exchange rates between the transaction and revaluation dates result in revaluation gains or losses.

Revaluation Gain/Loss Account	An income statement account you define that records net gains and losses associated with the revaluation of foreign currency-denominated accounts, in ledger currency units. You select the appropriate gain/loss account in the Revalue Balances window.
Revaluation Journal Entry	A journal entry that is automatically created when you revalue foreigncurrency-denominated accounts. The revaluation process creates a batch of revaluation journal entries reflecting changes in market rates for each revalued currency and directs the gain or loss amount to the gain/loss account that you specify.
Revaluation Status Report	A report that summarizes the results of your revaluation. Oracle General Ledger automatically generates this report whenever you revalue foreign asset and liability account balances for an accounting period in your calendar. You can review this report to identify accounts that were revalued in Oracle General Ledger and journal batches and entries that were created because of the revaluation.
Revenue Recognition	The point at which revenue is recorded. The concept of revenue recognition is central to accrual-basis accounting. Revenue recognition schedules detail the points at which percent amounts of a sale are recognized as revenue.
Revenue Sales Credit	Sales credit you assign to your salespeople that is based on your invoice lines. The total percentage of all revenue sales credit must be equal to 100% of your invoice lines amount. Also known as quota sales credits.
Reversing Journal Entry	A journal entry General Ledger creates by reversing an existing journal entry. You can reverse any journal entry and post it to any open accounting period.
Risk Evaluation	In Oracle Payments, a service provided to evaluate the potential for fraud and to flag risky transactions. This service, performed during authorization, incorporates information from the payment system, such as the results of address verification.
Role Hierarchy	Structure of roles to reflect an organization's lines of authority and responsibility. In a role hierarchy, a parent role inherits all the entitlement of one or more child roles.
Role Mapping	A relationship between one or more roles and one or more assignment conditions. Users with at least one assignment that matches the conditions qualify for the associated roles.
Role Provisioning	The automatic or manual allocation of a role to a user.
Rollforward	The process of taking the beginning balance of a period and then accounting for the transactions within that period by attempting to equate the beginning balance with the ending balance for the period.
Rollup Group	A collection of parent segment values for a given segment. You use rollup groups to define summary accounts based on parents in the group. You can use letters as well as numbers to name your rollup groups.
Routing	In Oracle Payments, the process that Payments uses to decide which payment system the authorization is sent.
Routing Rules	In Oracle Payments, rules that determine which payment system account and which funds capture process profile are used to process funds capture transactions.
Rule Numbers	A sequential step in a calculation. You use rule numbers to specify the order in which you want Oracle General Ledger to process the factors you use in your budget and actual formulas.

Sales Credit	Credits that you assign to your salespeople when you enter orders, invoices, and commitments. Credits can be either quota or non-quota and can be used in determining commissions.
Sales Tax	A tax collected by a tax authority on purchases of goods and services. The supplier of the good or service collects sales taxes from its customers (tax is usually included in the invoice amount) and remits them to a tax authority. Tax is usually charged as a percentage of the price of the good or service. The percentage rate usually varies by authority and sometimes by category of product. Sales taxes are expenses to the buyer of goods and services.
Sales Tax Structure	The collection of taxing bodies that you will use to determine your tax authority. 'State County City' is an example of a Sales Tax Structure. Oracle Receivables adds together the tax rates for all of these components to determine a customer's total tax liability for a transaction.
Scenario Dimension	A required dimension in UCMPPLAN Planning that describes the type of financial data that a plan includes (for example, Operating Budget, Actual, Forecast, etc.).
Scheduled Payment	A schedule used to determine the amount and date of payment due. You use payment terms to determine your scheduled payment as well as any discounts offered.
Scoring	Assigns value to an object such as a customer, account, bill to location, or delinquency and determines delinquency status.
Scoring Component	Uses a select statement or function to derive quantifiable values for business questions such as the total number of delinquencies for a customer.
Secondary Ledger	An optional, additional ledger that is associated with the primary ledger for an accounting setup. Secondary ledgers can represent the primary ledger's data in another accounting representation that differs in chart of accounts, accounting calendar, currency, sub ledger accounting method and ledger processing options.
Segment	In Oracle Advanced Collections, a database view used for scoring and strategies. The building blocks of your chart of accounts in Oracle General Ledger. You define the structure and meaning of individual segments when customizing. Each account is comprised of multiple segments. Commonly used segments include company, cost center, department, account, and product.
Sequence	Sequence generates numbers for documents or accounting entries. The generated sequence numbers are stored in the database tables registered as Sequence Entity.
Sequence Assignment	Allows users to control sequence numbering by specifying sequencing rules for a given sequence.
Sequence Context	The business boundaries for generating sequence numbers for documents or accounting entries may be generated. Examples include Legal Entity, Tax Registration Number, Ledger.
Sequence Control Attribute	An attribute, which is unique to the records of a Sequence Entity.
Sequence Control Attribute Combination	Unique set of values for individual sequence control attributes that make up a sequence control attribute structure.

Sequence Control Attribute Structure	Corresponds to a collection of sequence control attribute.
Sequence Control Date Type	Date type available to a Sequence Entity.
Sequence Entity	Represents the product table information for documents or accounting entries that are available for being sequence numbered.
Sequence Event	An event that triggers a document or an accounting entry sequence numbering. Examples include Payables Invoices approval for document and posting of GL journal entries for accounting entries. Sequence events can be triggered when: <ul style="list-style-type: none"> • Posting: When GL journal entries are posted to a ledger • GL Period Close: When accounting entries are closed • Creation/Commit: When GL journal entries are created or committed to the database
Sequence Type	Receivables provides two types of sequences: Automatic and Manual. Automatic numbering sequentially assigns a unique number to each transaction as it is created. Manual numbering requires that you manually assign a unique number to each transaction when you create it. You can skip or omit numbers if desired.
Sequence Version	Information regarding the series of sequence number and the effective date range of the series.
Sequencing Context	The business boundaries for generating sequence numbers for documents or accounting entries may be generated. Examples include Legal Entity, Tax Registration Number, Ledger.
Sequencing Rule	Sequencing rules define the relationships between Sequence Events, Sequence Entities, Sequence Context Types, Sequence Control Attributes, and Sequence Control Date Types.
Service Subscription	The settings that let a combination of tax regime and first party use the tax calculation services of a tax service provider in place of Oracle E-Business Tax. The tax calculation services of the tax service provider are used to calculate the applicable taxes of this tax regime for transactions belonging to the first party.
Settlement	In Oracle Payments, the actual payment in the funds capture flow. Funds are captured against a payment instrument and deposited to the first party payee's bank account. For credit card transactions and for debit card transactions with some payment systems, this is the second step in the funds capture process, after authorization.
Settlement Batch	In Oracle Payments, a collection of settlements (and sometimes credits), along with aggregate settlement information created by Oracle Payments during the funds capture flow. A settlement batch is usually converted into a payment file to be transmitted to a payment system for further processing and settlement.
Settlement Batch Creation Rules	In Oracle Payments, rules that specify how funds capture transactions are grouped into settlement batches. Some rules are hard coded while others are user-defined.
Settlement Date	The date before which you cannot apply a prepayment to an invoice. Oracle Payables prevents you from applying a temporary prepayment to an invoice until on or after the Settlement Date of the prepayment.

Shared Use Assets	When your accounting entities in the same corporate book share the use of an asset, you can apportion depreciation expense to each by percentage or units used.
Ship To Location	The ship to location is the location where supplier delivers the goods or services to the buying organization.
Ship-To Address	The address of the customer who is to receive products or services listed on the invoice or order.
Skeleton Entry	A recurring journal entry the amounts of which change each accounting period. You simply define a recurring journal entry without amounts, then enter the appropriate amounts each accounting period. For example, you might define a skeleton entry to record depreciation in the same accounts every month, but with different amounts due to additions and retirements.
Slicing	It is like a specialized filter for a particular value in a dimension.
Smart Form	Smart forms are configurable templates that enable users to order goods or services that are not available in the catalog.
Smart Lists	Pseudo-dimensions in UCMPLAN that streamline data entry by enabling Planners and other end-users to select relevant values from a custom drop-down list.
Smart View	Smart View is a Microsoft Office add-in available for use with the UCMPLAN System that enables entering and managing of data in MS Excel spreadsheets, using the same functionality as UCMPLAN Planning. In UCMPLAN, you can open Excel and utilize the Smart View to enter, format, analyze, report, and upload data to the Planning cube. You can also use the add-in with PowerPoint to create and refresh presentation data.
Stakeholder Group	This field refers to the logical clusters of stakeholders into stakeholder groups.
Stakeholder Group Size	This field is the approximate number of people in the stakeholder group.
Stakeholder Issues	This field refers to the anticipated stakeholder issues or concerns about the program.
Stakeholder Name	This field refers to the stakeholders within the stakeholder groups by role or position.
Stakeholder Subgroup	This field refers to the logical clusters of stakeholders within groups into subgroups
Standard Balance	The usual and customary period-to-date, quarter-to-date, or year-to-date balance for an account. The standard balance is the sum of an account's opening balance, plus all activity for a specified period, quarter, or year. Unlike an average balance, no additional computations are needed to arrive at the standard balance.
Standard Entry	A recurring journal entry whose amount is the same each accounting period. For example, you might define a standard entry for fixed accruals, such as rent, interest, and audit fees.
Standard Memo Lines	A type of line that you assign to an invoice when the item is not an inventory item (for example, 'Consulting Services'). You define standard memo lines to speed data entry when creating your transactions.
Standard Reversal	A payment reversal where Oracle Receivables automatically updates your general ledger and re-opens the debit items you closed by reversing the original payment.
STAT	The statistical currency Oracle General Ledger uses for maintaining statistical balances. If you enter a statistical transaction using the STAT currency, Oracle General Ledger will not convert your transaction amounts.

Static Report	A report that can be generated in a pre-defined format and is not editable. These can be extracted as a PDF, Excel or HTML.
Statistics	Accounting information (other than currency amounts) you use to manage your business operations. With Oracle General Ledger, you can maintain budget and actual statistics and use these statistics with budget rules and formulas.
Sub Ledger	A low-level ledger that stores and manages the details that substantiate the monetary value stored in the general ledger. Oracle Fusion Receivables and Oracle Fusion Payables are examples of sub ledgers.
Summary Account	An account whose balance represents the sum of other account balances. You can use summary accounts for faster reporting and inquiry as well as in formulas and allocations.
Supplier Number	A number or combination of numbers and characters that uniquely identifies a supplier within your system.
Supplier Site	Supplier Site is an address where purchasing documents to be sent for supplier action.
Supporting Detail	Calculations and assumptions from which values of cells are derived. Supporting detail can include text, values and operators that define how data aggregates. Supporting detail can also include document attachments.
Task Lists	Task lists guide users through the planning process by listing tasks that need to be completed, along with instructions and due dates. Tasks can be strictly informational (instructions, tips & tricks) or can launch webforms, calculations and reports. Tasks lists can be different for different types of users. Only those task lists that a user has access to will be viewable.
Tax	The classification of a charge imposed by a government through a fiscal or tax authority.
Tax Agent	A party that is responsible for the remittance and/or reporting of taxes to a tax authority on behalf of another taxpayer.
Tax Amount	The value of a tax for a given tax jurisdiction for a given tax event. Each tax amount that is calculated for a tax may contain both a recoverable tax amount and a non-recoverable tax amount.
Tax Applicability	The process that identifies all of the taxes to be determined and levied on a transaction.
Tax Authority	A governmental entity that collects taxes on goods and services purchased by a customer from a supplier. In some countries, there are many authorities (for example, state, local, and federal governments in the U.S.), while in others there may be only one. Each authority may charge a different tax rate.
Tax Book	A depreciation book that you use to track financial information for your reporting authorities.
Tax Calculation	The process and data by which a tax amount is determined for one or more taxes for a tax event.
Tax Calculation Formula	A formula used in tax calculation. The standard tax formula is (tax rate) * (line amount)
Tax Content	The master and reference (non-transactional) data necessary to support the determination, recovery, settlement, or reporting of one or more taxes.
Tax Currency	The currency in which the tax authority expects to be paid and receive reports.
Tax Date	A date associated to a tax event for a tax. There are three tax dates required: tax determination date, tax point date, and tax exchange rate date.

Tax Determination	A set of processes and the data that includes these sub-processes: tax applicability, tax status determination, tax calculation, and tax lines determination.
Tax Determining Factor	An input that affects the outcome of a tax calculation process. Tax determining factors are grouped into tax determining factor sets and used to define tax condition sets and tax rules.
Tax Determining Factor Class	A categorization used to classify a tax determining factor into pre-defined categories, such as party fiscal classification class, geography class, accounting Flexfield class, and registration.
Tax Determining Factor Set	A group of one or more combinations of tax determining factors.
Tax Exception	A condition or combination of conditions that result in a change from the standard values for a particular product.
Tax Exempt	A customer, business purpose, or item to which tax charges do not apply.
Withholding Tax	Government Tax Authority requires companies to withhold a portion of payments to certain suppliers who meet specific criteria. These payments are for federal income tax. Before withholding any payments, you need to inform the supplier in writing. You then send the accumulated withholding amount to the Internal Revenue Service periodically
Withholding Tax Group	You can assign one or more Withholding Tax type tax names to a withholding tax group. Assign a withholding tax group to an invoice or distribution line and use Oracle Payables to automatically withhold tax for expense reports and supplier invoices.
Withholding Tax Rate	The rate at which Payables withholds tax for an invoice distribution line that has a Withholding Tax type tax name assigned to it.
Year Average-To-Date	The average of the end-of-day balances for a related range of days within a year.
Year Dimension	A dimension that contains the list of fiscal years.