



# ORACLE

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## General Ledger Operations and Financial Reporting in Oracle ERP



# **General Ledger Operations and Financial Reporting in Oracle ERP**

**Course/Track:**

**Management & ERP (Oracle digital Accounting Specialist)**

**Group A -NEXT45 \_CAI1\_ERP1\_M2d**

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# What is ERP?

Enterprise resource planning (ERP) refers to a type of software that organizations use to manage day-to-day business activities such as accounting, procurement, project management, risk management and compliance, and supply chain operations.

A complete ERP suite also includes enterprise performance management, software that helps plan, budget, predict, and report on an organization's financial results.

ERP systems tie together a multitude of business processes and enable the flow of data between them. By collecting an organization's shared transactional data from multiple sources, ERP systems eliminate data duplication and provide data integrity with a single source of truth.



## Top 4 ERP Systems

(ERP) systems are essential tools for modern businesses, enabling them to integrate and manage their core processes efficiently.

Among the myriad of ERP solutions available, four stand out for their exceptional capabilities and widespread adoption.

A complete ERP suite also includes enterprise performance management, software that helps plan, budget, predict, and report on an organization's financial results.



Microsoft  
Dynamics® 365

ERP  
Alternatives



Warning

You are running this application with an obsolete look and feel (appearance setting) and/or an unsupported browser version. As a result, application pages may not work correctly.

Please contact your system administrator for more information.

Home

Navigator

1

Worklist

**Navigator**

Person...

- ▶ Advanced Planning Administrator
- ▶ Alert Manager, Vision Enterprises
- ▶ Application Developer
- ▶ Application Diagnostics
- ▶ Approvals Management Administrator
- ▶ Approvals Management Business Analyst
- ▶ Asset Inquiry, Vision Operations (USA)
- ▶ Asset Tracking Super User, Vision Operations
- ▶ Assets, Vision Operations (USA)
- ▶ Bill Presentment Super User, Vision Operations (USA)
- ▶ Business Intelligence System, Vision Operations (USA)
- ▶ CADView 3D Administration
- ▶ CADView-3D User
- ▶ Cash Management Setup

...

From ▲	Type ▲	Subject ▼	Sent ▲	Due ▲
	PO Create Documents	Standard Purchase Order : 6502 created.	07-07-2010	
	PO Create Documents	Standard Purchase Order : 6303 created.	11-08-2009	
	PO Create Documents	Standard Purchase Order : 6282 created.	07-07-2009	
	PO Create Documents	Standard Purchase Order : 6267 created.	16-06-2009	
Stock, Pat	PO Approval	Standard Purchase Order 6549 has been approved	13-09-2010	
Brown, Casey	PO Approval	Standard Purchase Order 6536 has been approved	30-08-2010	
Stock, Pat	PO Approval	Standard Purchase Order 6394 has been approved	04-01-2010	
Stock, Pat	PO Approval	Standard Purchase Order 6383 has been approved	23-12-2009	
Stock, Pat	PO Approval	Standard Purchase Order 6354 has been approved	06-11-2009	
Stock, Pat	PO Approval	Standard Purchase Order 6294 has been approved	22-07-2009	
Stock, Pat	PO Approval	Blanket Release 6349-109 has been approved	30-08-2010	

Full List (11)

Favorites

2



Logged In As OPERATIONS



User name  
and last login  
information

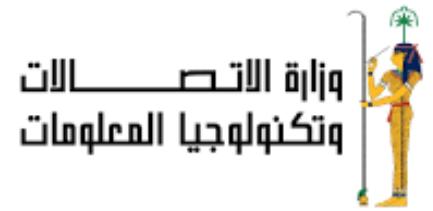
Settings

3

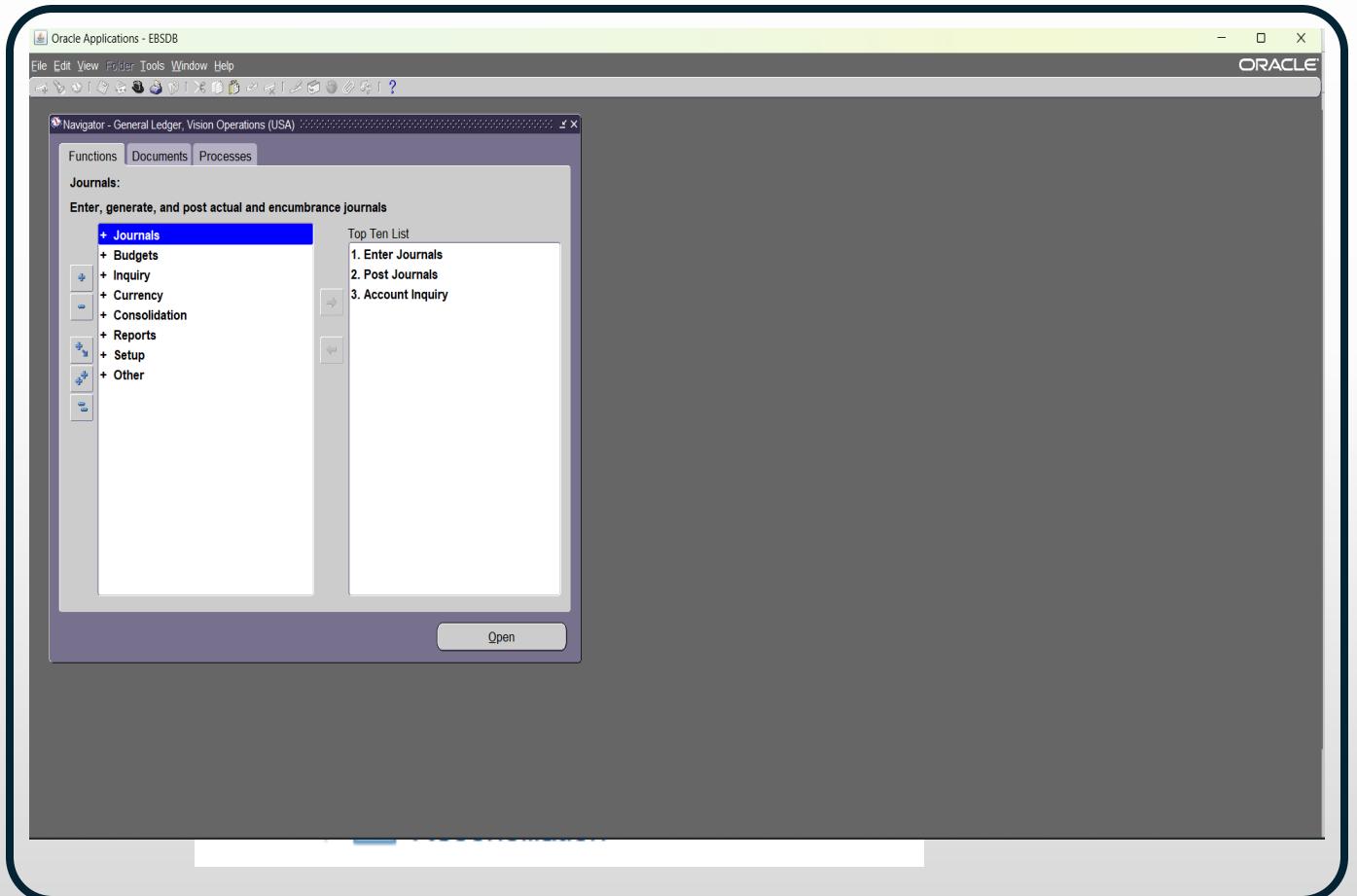
4



# Open General Ledger Form



## 1. N: General Ledger, Vision Operations (USA)



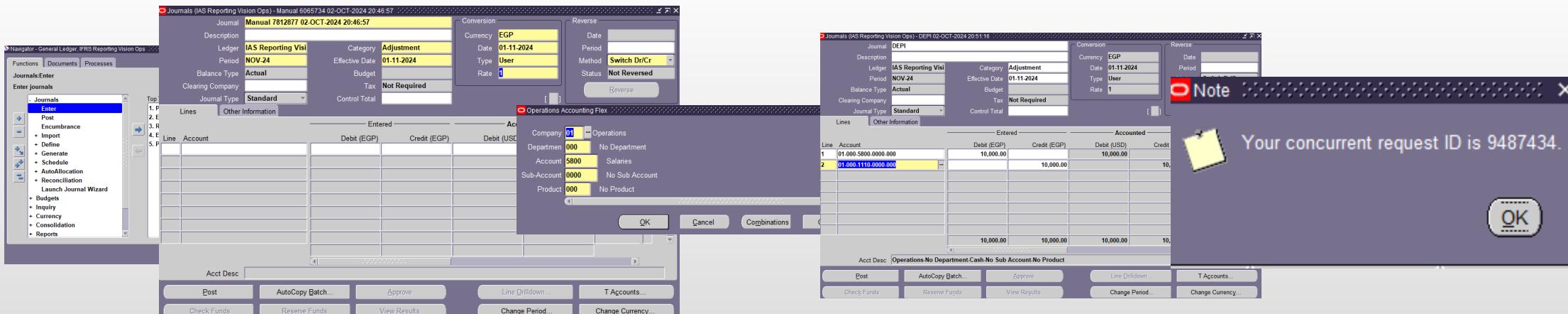
# 1- Journal Entries and Daily GL Operations

- 1. Create and Post Manual Journals**
- 2. Reversing Journals**
- 3. Recurring Journals**
- 4. Inquiry and Drill-Down**

# 1. Create and Post Manual Journals

## Entering Journals

Use this window to enter journals manually in General Ledger. You can enter several types of journal entries, including foreign currency journals, and intercompany journals.



The screenshot shows two windows side-by-side. The left window is titled 'Journals (IAS Reporting Vision Ops) - Manual 5065734 02-OCT-2024 20:46:57' and displays a journal entry for 'Manual 7812877 02-OCT-2024 20:46:57'. The right window is titled 'Journals (IAS Reporting Vision Ops) - DEPI 02-OCT-2024 20:51:15' and shows a note message: 'Your concurrent request ID is 9487434.' Both windows include fields for Description, Ledger, Period, Category, Effective Date, Type, Balance Type, Budget, Tax, and Control Total. They also feature tabs for Lines, Other Information, Entered, and Accounted. The account details shown include Company: Operations, Department: 000 No Department, Account: 5800 Salaries, Sub-Account: 0000 No Sub Account, and Product: 000 No Product. Buttons at the bottom include Post, AutoCopy Batch..., Approve, Line Drilldown..., T Accounts..., Check Funds, Reserve Funds, View Results, Change Period..., and Change Currency... .

# 1. Create and Post Manual Journals

## Entering Journals

1. Navigate to the Enter Journals window.
2. Enter or query the batch for which you are entering journals.

### Note

- To enter journals for a new batch, choose New Batch and enter the batch information.
- To enter a journal without entering batch information, choose New Journal and proceed to Step 4.

3. Find

Batch Status	Source	Category	Period	Batch Name	Journal Name	Currency	Journal Debit	Journal Credit
Posted	Manual	Adjustment	DEC-24	123 31-AUG-2024 19:	123	USD	500.00	500.00
Posted	Manual	Adjustment	DEC-24	Noha 26Aug2024 26-	Noha 26Aug2024 788	EGP	1,200.00	1,200.00
Posted	Manual	Adjustment	DEC-24	Noha 26Aug2024 26-	Noha 26Aug2024 788	EUR	876.00	876.00
Posted	Manual	Adjustment	DEC-24	Noha 26Aug2024 26-	Noha 26Aug2024	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	Rent Expense 01-OC	Rent Expense	USD	1,000.00	1,000.00
Unposted	Manual	Adjustment	DEC-24	Rent Expense 01-OC	Rent Expense	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	Rent-EXPense 02-OC	Rent-EXPense	USD	1,000.00	1,000.00
Unposted	Manual	Adjustment	DEC-24	Reverses "123"31-AL	Reverses "123" 7765	USD	500.00	500.00
Posted	Manual	Adjustment	DEC-24	Reverses "Rent-EXP	Reverses "Rent-EXP	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	Reverses "Team3"06	Reverses "Team3" 78	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	Team3 06-OCT-2024	Team3	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	m2d987	mm2d987	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	test 03-OCT-2024 14:	test	USD	1,000.00	1,000.00
Posted	Manual	Adjustment	DEC-24	test journa 06-OCT-2	test journa	USD	1,500.00	1,500.00

Review Journal Review Batch Post Reverse Batch Requery  
New Journal New Batch Tax Batch Approve AutoCopy...



# 1. Create and Post Manual Journals

## Entering Journals

4. Enter a unique Journal name for the entry.
5. Enter the Period for the journal entry.  
choose any Open or Future Enterable period for your journal entry.  
Note that you can only post journals in Open periods.

The screenshot shows the 'Journals (IAS Reporting Vision Ops) - Manual' window. Key fields visible include:

- Journal:** Manual 7812877 02-OCT-2024 20:46:57
- Description:** [empty]
- Ledger:** IAS Reporting Visi
- Period:** NOV-24
- Category:** Adjustment
- Effective Date:** 01-11-2024
- Budget:** [empty]
- Tax:** Not Required
- Control Total:** [empty]
- Conversion:** Currency EGP, Date 01-11-2024, Type User, Rate 1
- Reverse:** Date [empty], Period [empty], Method Switch Dr/Cr, Status Not Reversed, Reverse button

The 'Lines' tab is selected, showing a grid for entering journal entries. The grid has columns for Line, Account, Debit (EGP), Credit (EGP), Debit (USD), Credit (USD), and UOM. Buttons at the bottom include Post, AutoCopy Batch..., Approve, Line Drilldown..., T Accounts..., Check Funds, Reserve Funds, View Results, Change Period..., and Change Currency... .

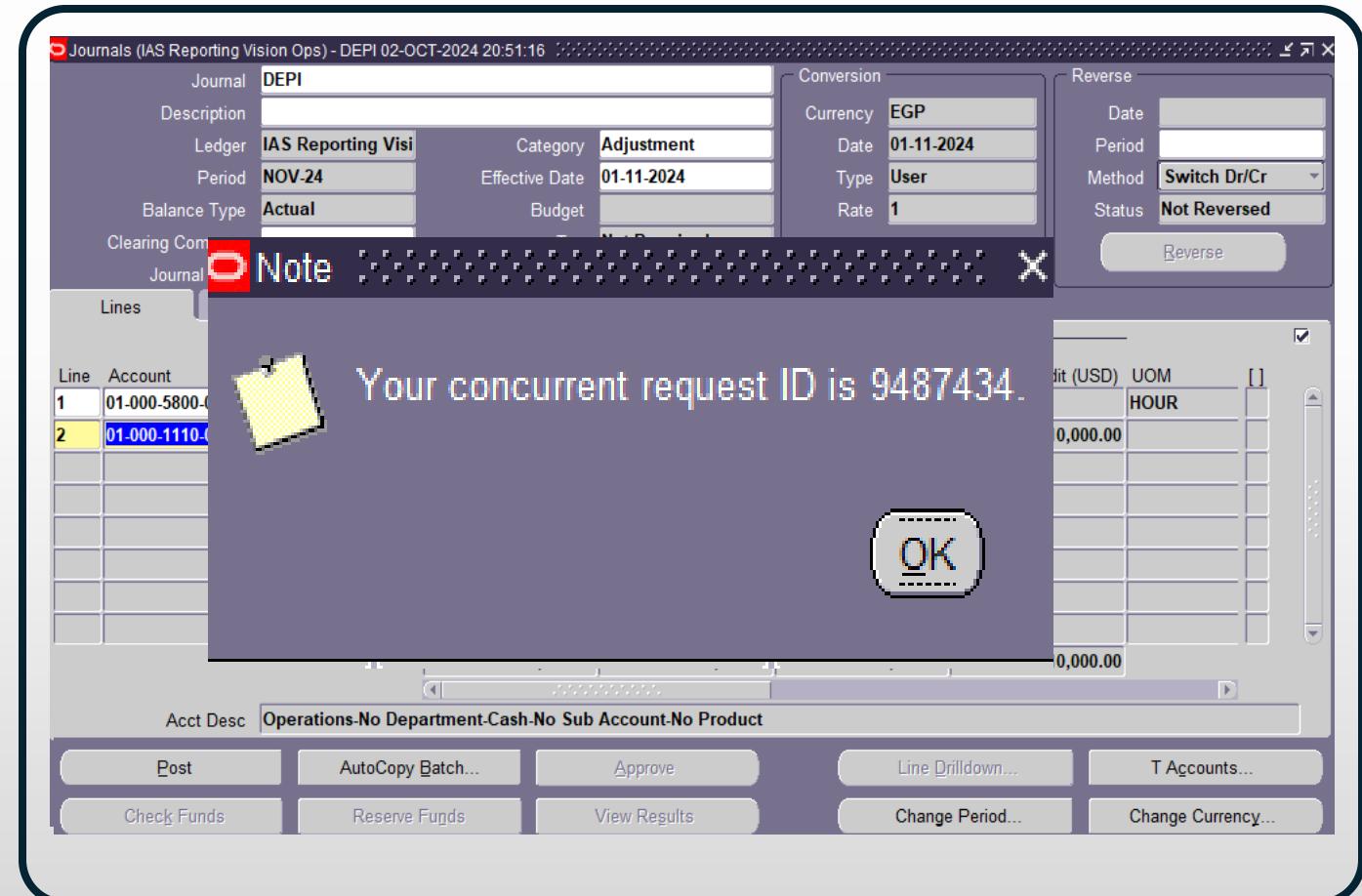
# 1. Create and Post Manual Journals

## Entering Journals

6. Enter a Line number for each journal line to control the sequence in which the journal entry lines appear online and in reports.

7. Enter an Account for the journal line.

8. Click on OK and Post



## 2. Reversing Journals

**Reversing journal entries are used to undo accruals, estimates, errors, or temporary adjustments.**

**You can assign a reversal period and an effective date in the Enter Journals window or later in the Reverse Journals window, even after a journal has been posted.**

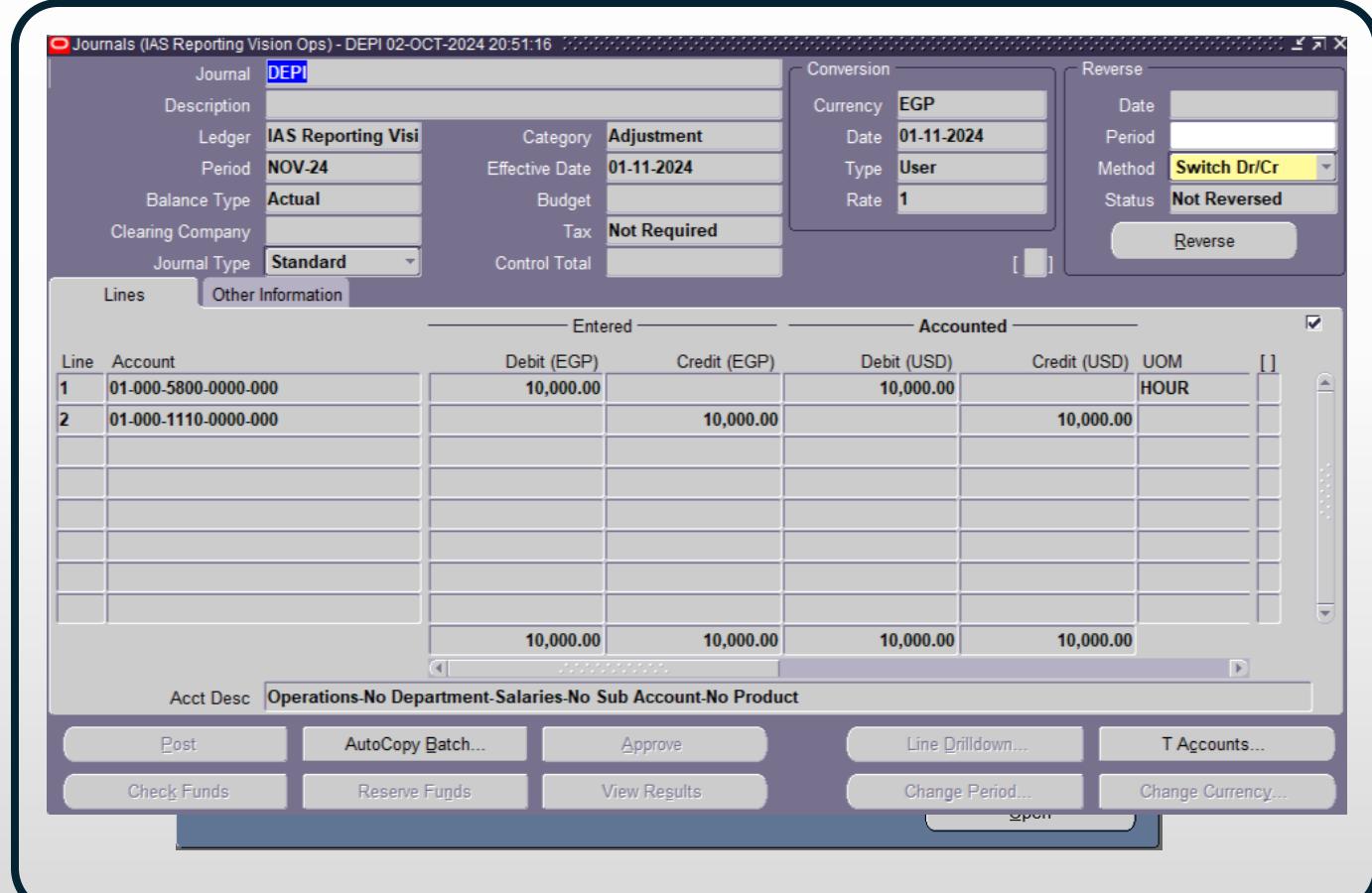
**However, once a journal or batch has been reversed, it cannot be reversed again.**

**You can also reverse a journal or batch directly from the Enter Journals window without prior assignments of reversal details**

## 2. Reversing Journals

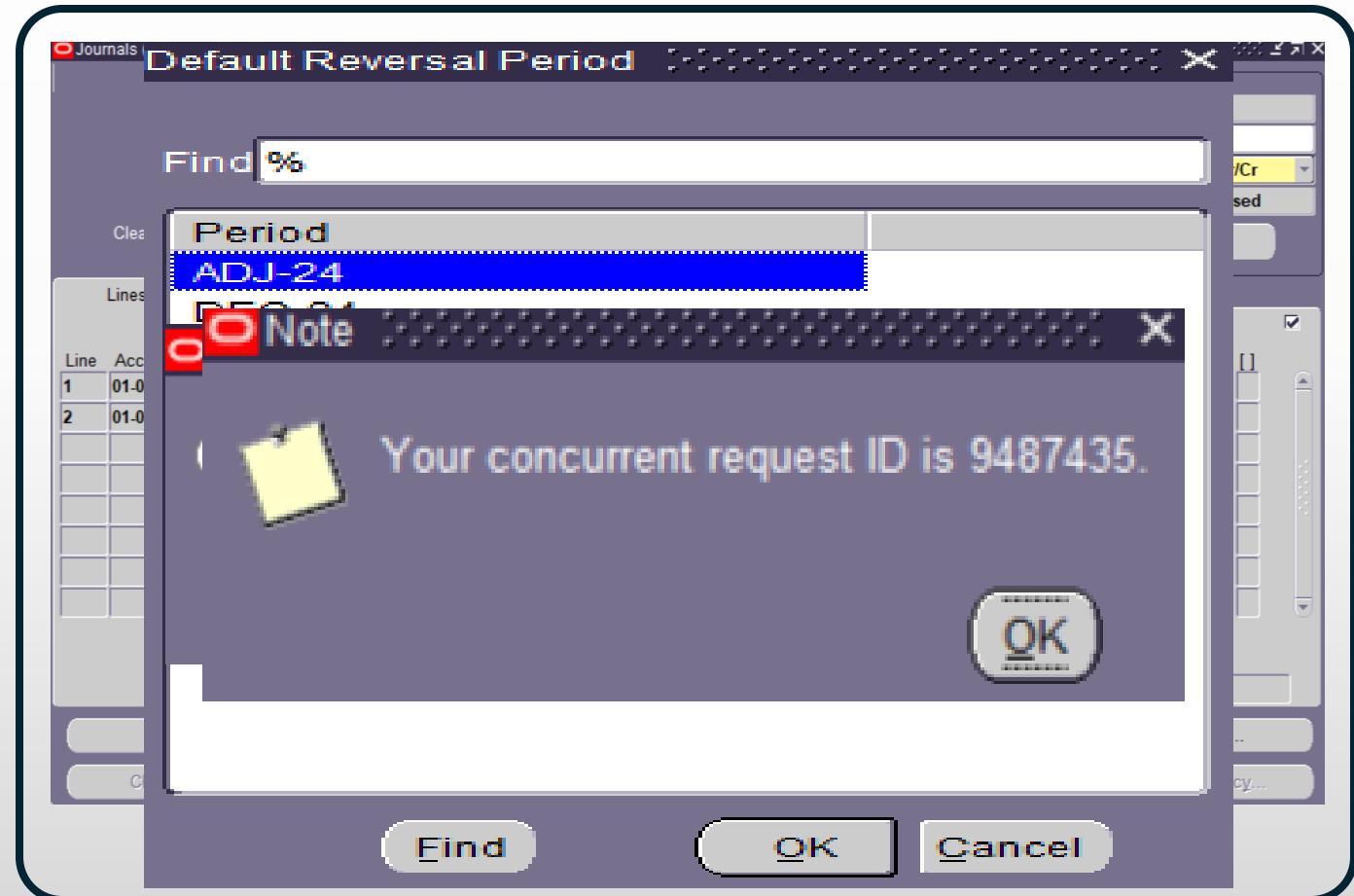
- 1. Navigate to the Enter Journals window.**
- 2. Query the batch and journal within the batch for which you want to assign a reversal period.**
- 3- From the Enter Journals window, choose Review Journal.**

The Journals window appears



## 2. Reversing Journals

- 4- In the Reverse region, select a period from the Period list of values for the reversing entry.
- 5- In the Reverse region, select a reversal method from the Method drop-down list
- 6- Once you enter the effective date, reversing period, and reversal method, the journal entry is marked for reversal and will appear in the Reverse Journals window



## 2. Reversing Journals

### Switch Dr/Cr:

General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

### Change Sign:

General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes



### 3. Recurring Journals

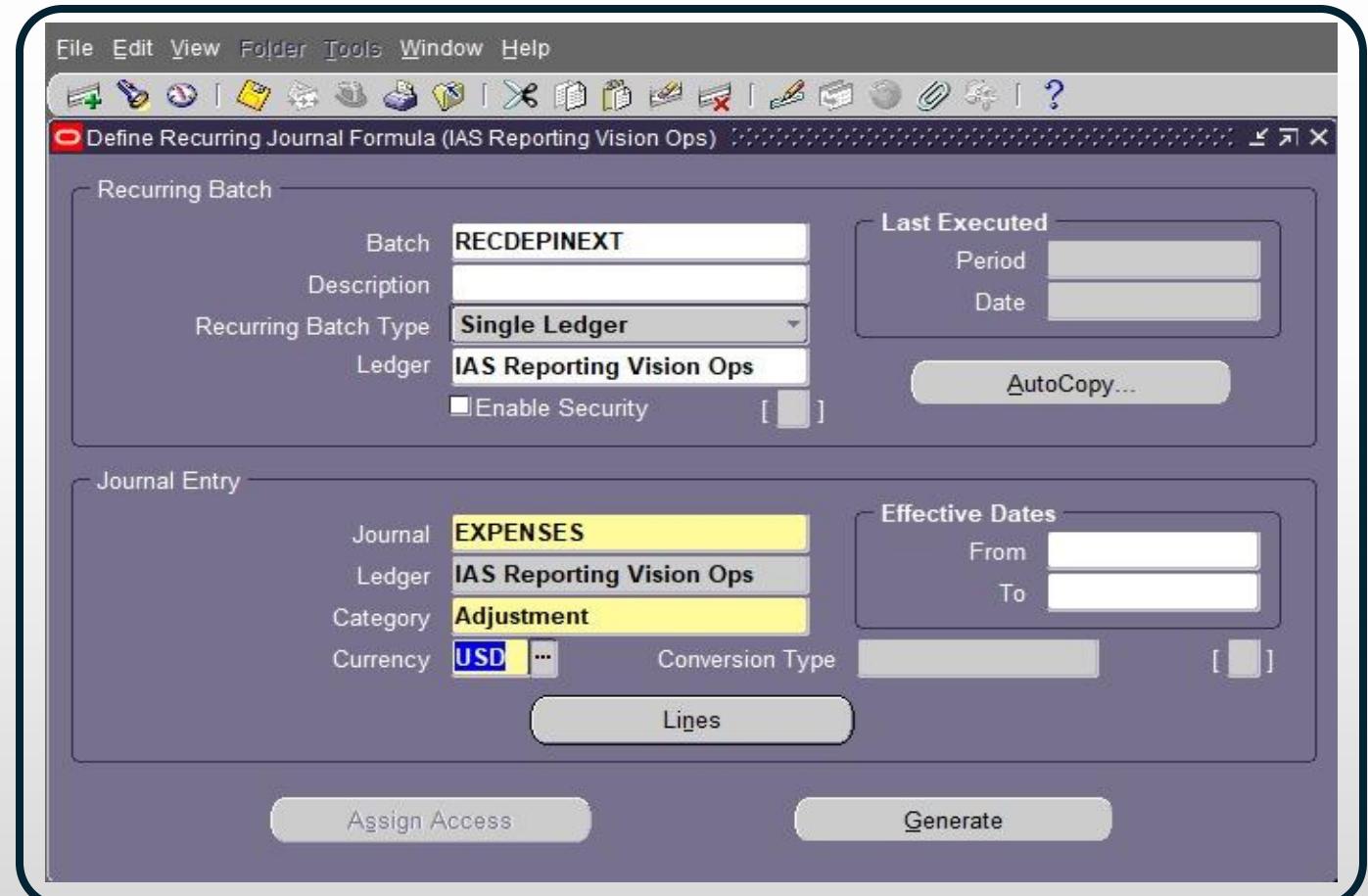
In some cases, we need to repeat a specific entry periodically, such as the wage expense entry and the monthly rent expense entry, but instead of repeating it manually, with the possibility of error, we will make a Recurring entry within the program from the path



## 3. Recurring Journals

### Define Recurring Journals

1. Navigate to the Define Recurring Journal Formula window.
2. Enter or query the batch name
3. Enter a Name for the recurring journal entry.
4. Enter the Category and Currency for the entry.

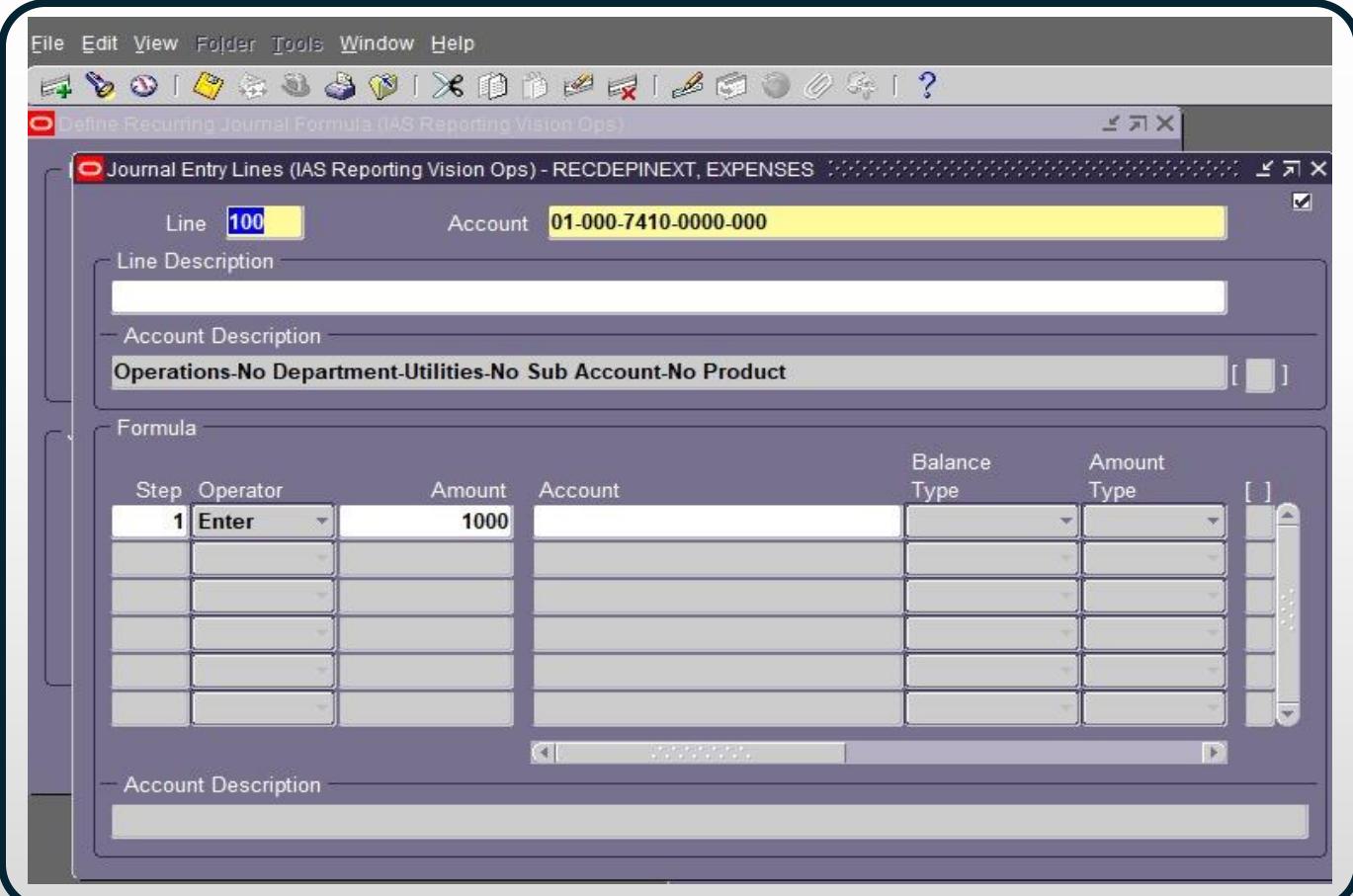


## 3. Recurring Journals

### Define Recurring Journals

5. Enter a range of Effective Dates that includes only those periods for which you want the recurring journal entry to be used

6. Choose Lines to enter the account you want General Ledger to update when you generate your recurring journals, as well as the formula to use.

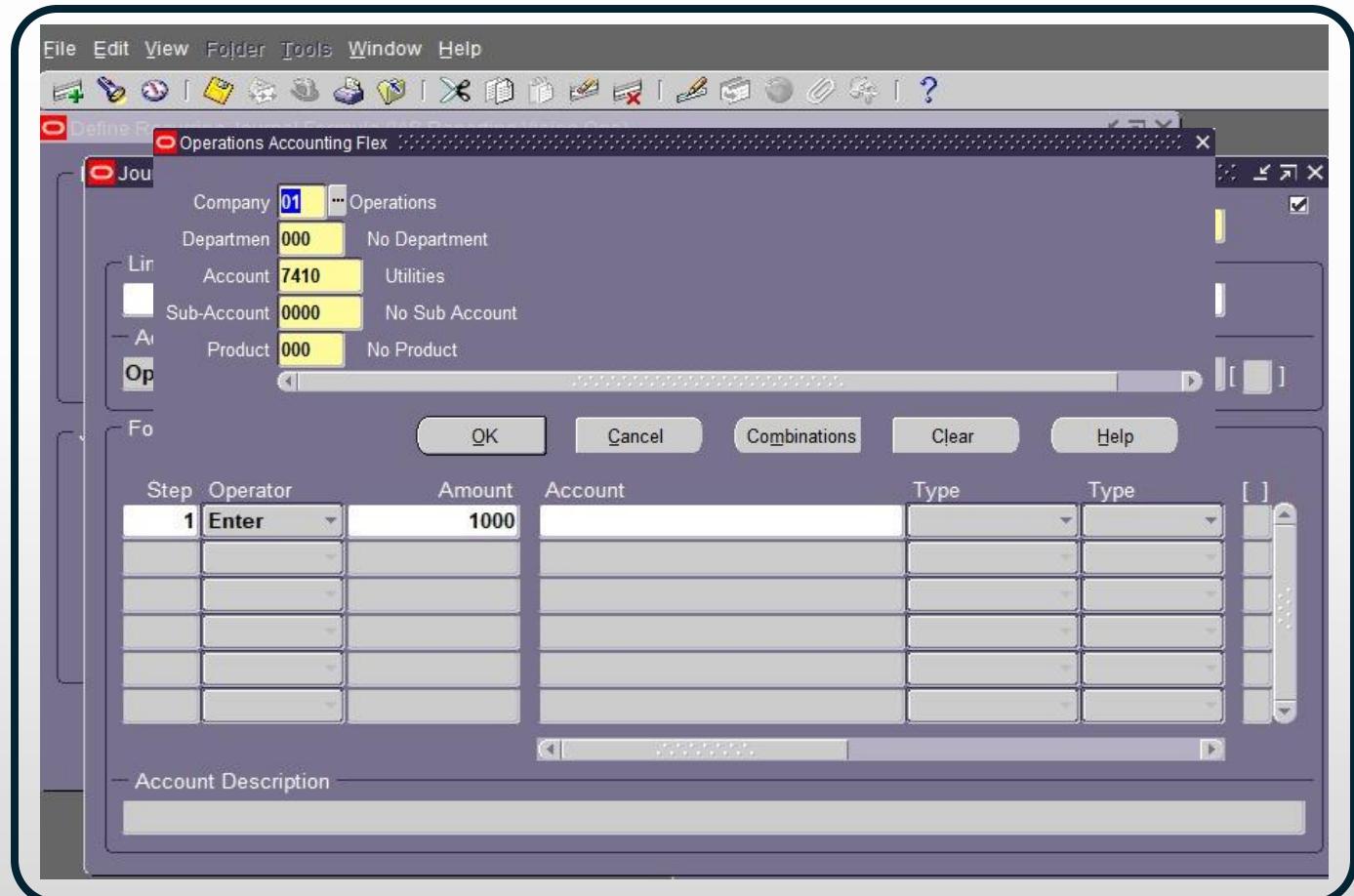


The screenshot shows a software interface for defining recurring journal formulas. The window title is 'Define Recurring Journal Formula (IAS Reporting Vision Ops)'. The main area displays a 'Journal Entry Lines' screen for 'RECDEPINEXT, EXPENSES'. A single line is selected, indicated by a yellow background. The line number is '100' and the account number is '01-000-7410-0000-000'. The 'Line Description' field is empty. The 'Account Description' field contains 'Operations-No Department-Utilities-No Sub Account-No Product'. Below this, the 'Formula' section is visible, showing a table with columns for Step, Operator, Amount, Account, Balance Type, and Amount Type. The first row in the table has 'Step' value '1', 'Operator' value 'Enter', 'Amount' value '1000', and an empty 'Account' field. The 'Balance Type' and 'Amount Type' dropdowns are also empty. At the bottom of the formula table, there is another 'Account Description' field.

### 3. Recurring Journals

#### Define Recurring Journals

- 7- Choose Lines.
- 8- Enter a Line number to set the order of your recurring journal entry lines.
- 9- Enter the Account you want General Ledger to update when you generate and post your recurring journals.
- 10- Save your work and add a new line CR, but with a negative value.



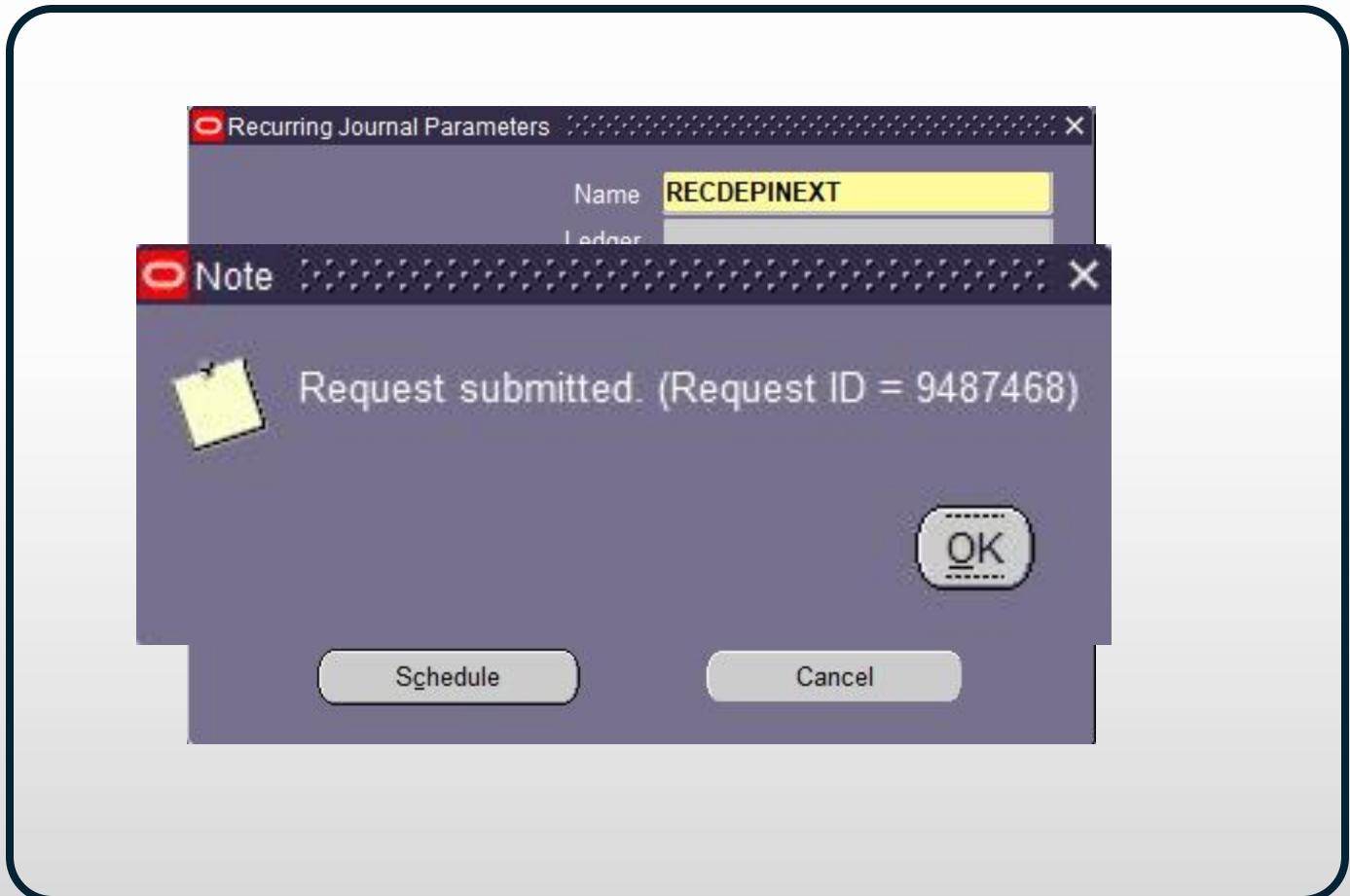
### 3. Recurring Journals

#### Define Recurring Journals

After saving and closing, we click on Generate.

If we want to make this entry immediately, we click on Submit,

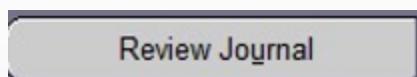
and if we want to do it in the future, we click on Schedule



## 3. Recurring Journals

### Run recurring Journals

- 1- N: - Journal ->Enter
- 2- select review Journal



- 3- Click on Post and Close

## 4. Inquiry and Drill-Down

In Oracle General Ledger (GL), "inquiry" refers to the process of retrieving and reviewing financial data, such as account balances and transaction details.

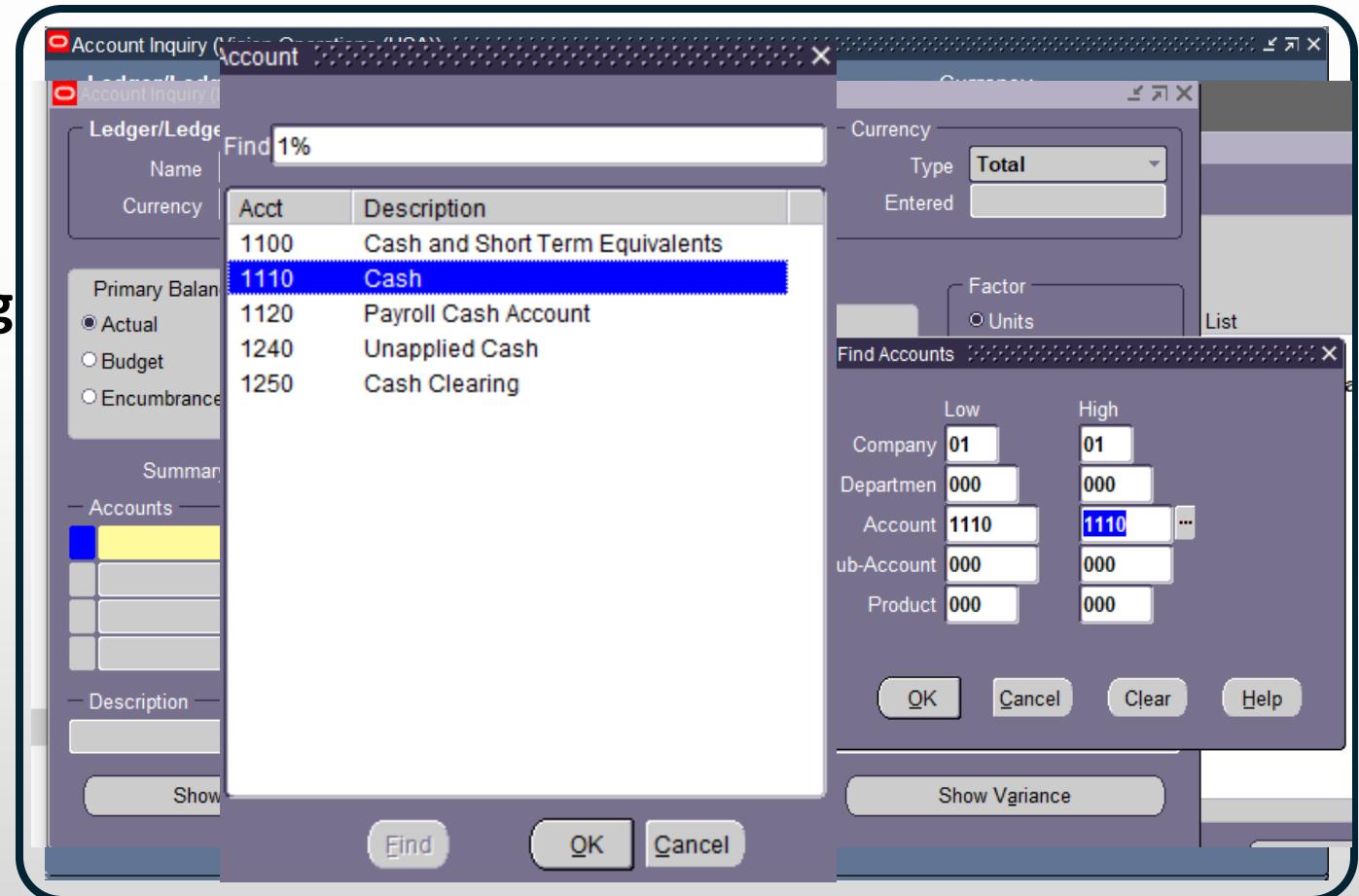
It allows users to

- View current and historical account balances.
- Access details of individual transactions.
- Generate financial reports for analysis.
- Inquiries help maintain accurate financial oversight and support informed decision-making



## 4. Inquiry and Drill-Down

- 1- Navigate to the Account Inquiry window.**
- 2- Enter the range of Accounting Periods to include in your inquiry.**
- 3- Specify the currency to include in the inquiry**
- 4- Choose to see balances from transactions Entered in the inquiry currency, or balances Translated to that currency**



## 4. Inquiry and Drill-Down

**5- Query the summary or detail Account(s) you want to review**

Journals (IAS Reporting Vision Ops) - 01-000-1110-0000-000,ADJ-24

Journal		Category		Conversion		Reverse	
Description	Reverses "DEPI" 7812877	Effective Date	31-12-2024	Currency	EGP	Date	
Ledger	IAS Reporting Visi	Budget		Date	01-11-2024	Period	
Period	ADJ-24	Tax	Not Required	Type	User	Method	Switch Dr/Cr
Balance Type	Actual	Control Total		Rate	1	Status	Not Reversed
Clearing Company							
Journal Type	Standard						
Entered						Accounted	
Line	Account	Debit (EGP)	Credit (EGP)	Debit (USD)	Credit (USD)	UOM	
1	01-000-5800-0000-000		10,000.00		10,000.00	HOUR	
2	01-000-1110-0000-000	10,000.00		10,000.00			
		10,000.00	10,000.00	10,000.00	10,000.00		

Acct Desc: Operations-No Department-Salaries-No Sub Account-No Product

Line Drilldown... T Accounts... Drilldown Show Full Journal Detail Balances

## 2-Managing GL Reports and Financial Data

- 1. Run Standard Financial Reports**
- 2. Create and Run Ad-Hoc Reports**
- 3. Account Reconciliation**
- 4. View and Analyze Account Balances**

# 1. Run Standard Financial Reports

**General Ledger gives you a complete set of standard reports such as journal reports, general ledgers, account analyses and trial balances.**

**General Ledger provides the following categories of standard reports and listings**

- Budget
- Account Analysis
- Chart of Accounts
- Currency
- General Ledger
- Trial Balance
- Multi-Company Accounting and Consolidation



# 1. Run Standard Financial Reports

Generate standard reports

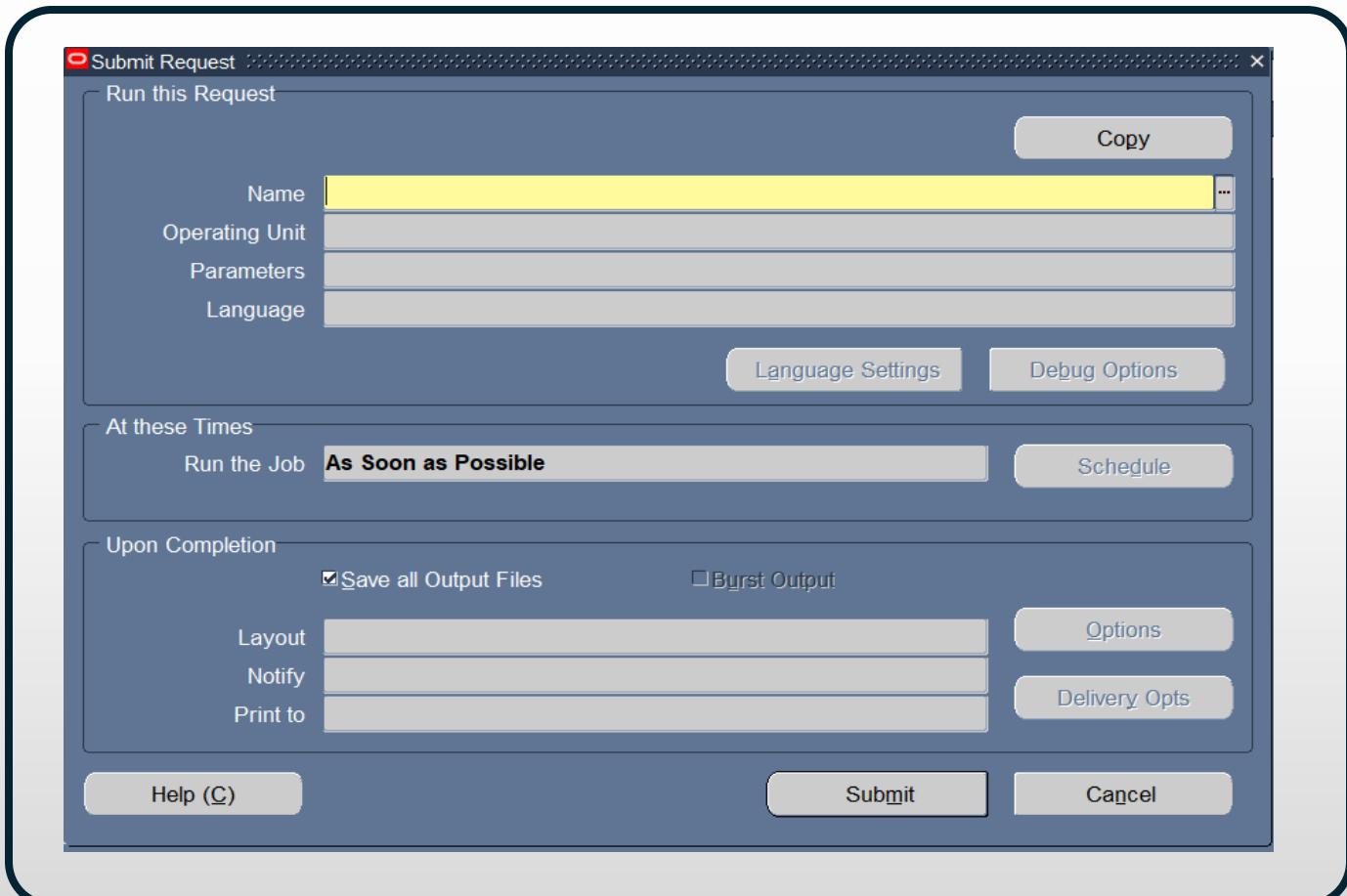
## 1. Other-> Requests

+ Other

Requests

## 2. Click on „Submit a New Request“

Submit a New Request



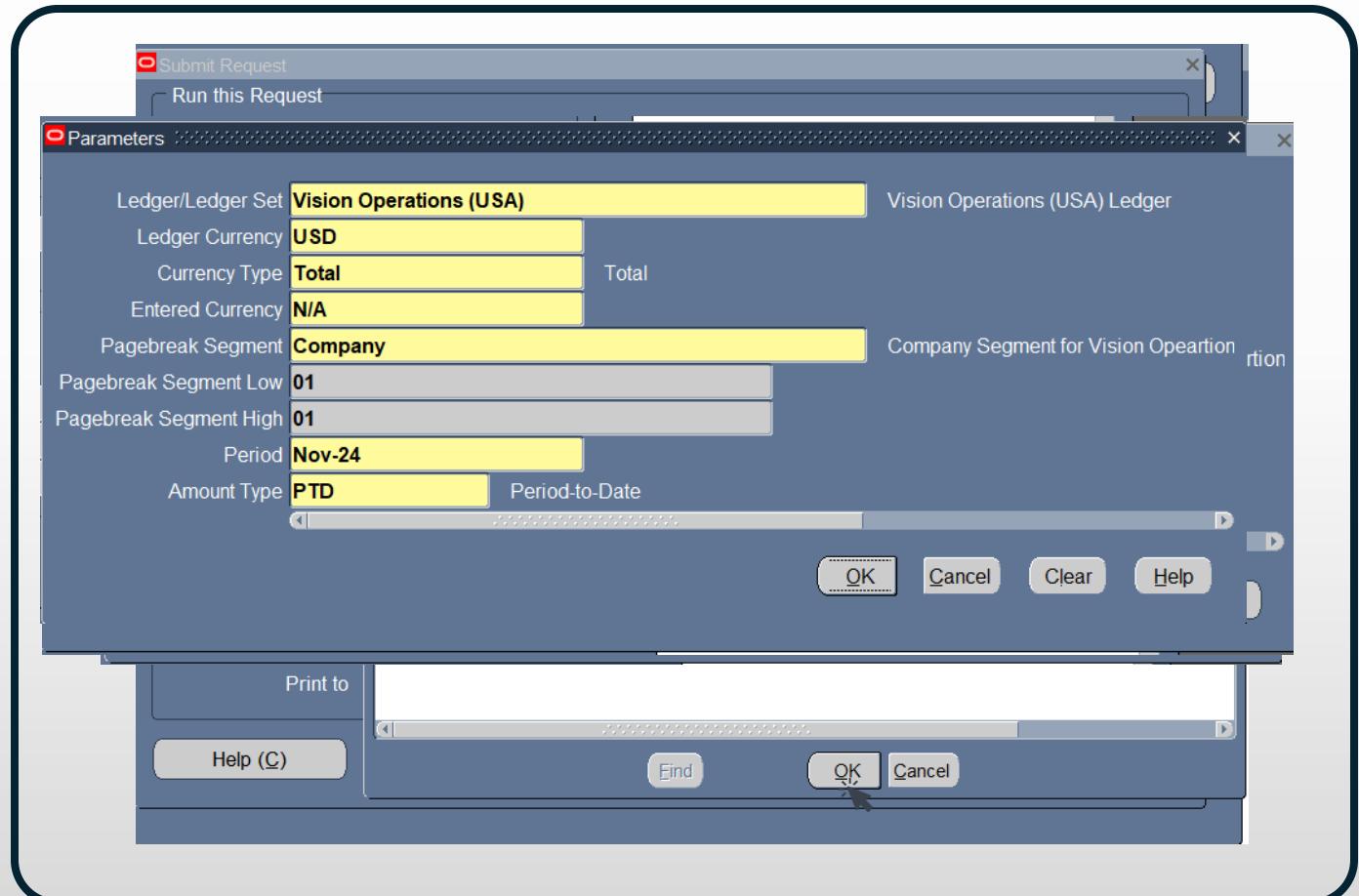
The screenshot shows the 'Submit Request' dialog box. It has a title bar 'Submit Request' with a close button 'X'. The main area is titled 'Run this Request' and contains four input fields: 'Name' (highlighted in yellow), 'Operating Unit', 'Parameters', and 'Language'. Below these are two buttons: 'Copy' and 'Language Settings'. Under the heading 'At these Times', there is a section 'Run the Job' with a dropdown menu showing 'As Soon as Possible' and a 'Schedule' button. Under 'Upon Completion', there are three options: 'Save all Output Files' (checked), 'Burst Output', 'Layout' (with a 'Options' button), 'Notify' (with a 'Delivery Opt' button), and 'Print to'. At the bottom are 'Help (C)', 'Submit', and 'Cancel' buttons.

# 1. Run Standard Financial Reports

Generate standard reports

3. Enter the Standard  
Program name as Trail  
Balance – Detail

4. Enter the Parameters  
as required and seen in  
the screen shot then  
click on OK button





# 1. Run Standard Financial Reports

Generate standard reports

5. Click on Submit and No

6. N: Other -> Request ->  
Find

7. Click on Find

8. Click on View Output  
button

View Output

Vision Operations (USA)		Detail Trial Balance		Report Date: 15-OCT-2024 20:28	
		Period to date for Nov-24		Page: 1 of 7	
Currency: USD					
Company Range: 01 to 01					
Ledger: Vision Operations (USA)					
Company: 01 Operations					
Acct	Description	Account	Beginning Balance	Period Activity	Ending Balance
1110	Cash	01-000-1110-0000-000	1,582,810,239.71	110,416.75	1,582,920,656.46
1110	Cash	01-000-1110-1400-000	0.00	<5,400.00>	<5,400.00>
1110	Cash	01-000-1110-2102-000	<105.00>	0.00	<105.00>
1110	Cash	01-110-1110-0000-000	305.11	3,400.00	3,705.11
1110	Cash	01-120-1110-0000-000	<10,500.00>	<5,000.00>	<15,500.00>
1110	Cash	01-130-1110-0000-000	<1,000.00>	<48,960.00>	<49,960.00>
1110	Cash	01-210-1110-0000-000	2,530.00	0.00	2,530.00
1110	Cash	01-230-1110-0000-000	<1,000.00>	0.00	<1,000.00>
1110	Cash	01-402-1110-0000-000	<589.70>	0.00	<589.70>
1110	Cash	01-410-1110-0000-000	0.00	100,000.00	100,000.00
1110	Cash	01-420-1110-0000-000	<54,012.63>	500.00	<53,512.63>
1110	Cash	01-422-1110-0000-000	<1,000.00>	0.00	<1,000.00>
1110	Cash	01-423-1110-0000-000	0.00	50,000.00	50,000.00
1110	Cash	01-440-1110-1100-110	<1.00>	0.00	<1.00>
1110	Cash	01-515-1110-0000-000	0.00	<5,000.00>	<5,000.00>
1110	Cash	01-585-1110-0000-000	<1,000.00>	0.00	<1,000.00>
1110	Cash	01-585-1110-2104-293	<550,000.00>	0.00	<550,000.00>
1110	Cash	01-730-1110-0000-000	<1,510,000.00>	10,000.00	<1,500,000.00>
1110	Cash	01-840-1110-0000-000	560.00	0.00	560.00
1110	Cash	01-840-1110-5055-270	1,180.00	0.00	1,180.00
1110	Cash	01-850-1110-0000-000	<20,000.00>	0.00	<20,000.00>
1120	Payroll Cash Account	01-000-1120-0000-000	<889,000.00>	20,000.00	<869,000.00>
1120	Payroll Cash Account	01-110-1120-1300-100	0.00	<1,000.00>	<1,000.00>
1120	Payroll Cash Account	01-140-1120-0000-000	0.00	1,000.00	1,000.00
1120	Payroll Cash Account	01-210-1120-0000-000	0.00	1,000.00	1,000.00
1120	Payroll Cash Account	01-410-1120-0000-000	1,000.00	0.00	1,000.00
1130	Short Term Investment	01-000-1130-0000-000	7,030,144.30	<20,000.00>	7,010,144.30
1140	Long Term Investment	01-000-1140-0000-000	11,000.00	0.00	11,000.00
1140	Long Term Investment	01-410-1140-0000-000	0.00	<100,000.00>	<100,000.00>
1150	Marketable Securities	01-000-1150-0000-000	<1,000.00>	0.00	<1,000.00>
1160	Unrealized Gain/(Loss)	01-000-1160-0000-000	0.00	<22,200.00>	<22,200.00>
1160	Unrealized Gain/(Loss)	01-111-1160-0000-000	0.00	<1.00>	<1.00>
1170	Unamortized Discount	01-000-1170-0000-000	10,000.00	0.00	10,000.00
1170	Unamortized Discount	01-111-1170-2103-150	0.00	20,000,000.00	20,000,000.00
1210	Accounts Receivable	01-000-1210-0000-000	122,573,761.39	<855,794.00>	121,717,967.39

Vision Operations (USA)

Account Analysis Report  
Entry Item  
Period: Nov-24 To Nov-24

Report Date: 15-OCT-2024 20:45  
Page: 1 of 5

Accounts From: 01-000-0000-0000-000  
To: 01-999-9999-9999-999  
Balance Type: Actual

Ledger: Vision Operations (USA)  
Period: Nov-24

Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (USD)	Credits (USD)
Manual	Adjustment	AE_Test Ra	AE_Test R	01-000-1110-0000-000				49,000.00
Manual	Adjustment	AOOOOO MAS	AOOOOO MA	01-000-1110-0000-000	AOOOOO MASS			100,000.00
Manual	Adjustment	Aliaa omra	Aliaa omr	01-000-1110-0000-000	rent expens			1,000.00
Manual	Adjustment	EL.RASHIDY	EL.RASHID	01-000-1110-0000-000	TEST			1,485.00
Manual	Adjustment	EL.RASHIDY	EL.RASHID	01-000-1110-0000-000			1,000.00	
Manual	Adjustment	EL.RASHIDY	MOHAMED	01-000-1110-0000-000			515,100.00	
Manual	Adjustment	EL.RASHIDY	EL.RASHID	01-000-1110-0000-000	TEST 2		444.00	
Manual	Adjustment	MOHAMED 01	MOHAMED	01-000-1110-0000-000				53,280.00
Manual	Adjustment	MOHAMED 01	MOHAMED	01-000-1110-0000-000			349,750.00	
Manual	Adjustment	MOHAMED-SA	MOHAMED-S	01-000-1110-0000-000				100,000.00
Manual	Adjustment	Manual 554	Manual 72	01-000-1110-0000-000	ff			1,000.00
Manual	Adjustment	Manual 561	Manual 73	01-000-1110-0000-000				1,000.00
Manual	Adjustment	Manual 563	Manual 73	01-000-1110-0000-000				500.00
Manual	Adjustment	Manual 564	Manual 73	01-000-1110-0000-000				49,000.00
Manual	Adjustment	Manual 566	Manual 74	01-000-1110-0000-000			1,000.00	
Manual	Adjustment	Manual 74	Manual 74	01-000-1110-0000-000			1,000.00	
Manual	Adjustment	Reverses "	Reverses	01-000-1110-0000-000			50,000.00	
Manual	Adjustment	TEST 09-OC	TEST	01-000-1110-0000-000				1,000.00
Manual	Adjustment	Team3 13-O	Team3	01-000-1110-0000-000			1,000.00	
Manual	Adjustment	Team4 15-O	Team4	01-000-1110-0000-000			100.00	
Manual	Adjustment	Tesla Comp	Tesla Com	01-000-1110-0000-000	Open&Closed			10,000.00
Manual	Adjustment	abdelrahma	first tes	01-000-1110-0000-000			100,000.00	
Manual	Adjustment	abdelrahma	first tes	01-000-1110-0000-000			10,000.00	
Manual	Adjustment	faisall1	faisall1	01-000-1110-0000-000			5,000.00	
Manual	Adjustment	m123 30-AU	m123	01-000-1110-0000-000				5,000.00
Manual	Adjustment	m1234	m1234	01-000-1110-0000-000				10,000.00
Manual	Adjustment	m12345 30-	m12345	01-000-1110-0000-000			5,000.00	
Manual	Adjustment	mohamed 05	mohamed	01-000-1110-0000-000			5,000.00	
Manual	Adjustment	noha 05-AU	noha	01-000-1110-0000-000				330.00
Manual	Adjustment	orange 04-	orange	01-000-1110-0000-000				15,000.00
Manual	Adjustment	rent expen	rent expe	01-000-1110-0000-000			1,000.00	
Manual	Adjustment	test12	rent exp.	01-000-1110-0000-000				10,000.00
Manual	Adjustment	tree	branch001	01-000-1110-0000-000	branch001			100.00

## 2. Create and Run Ad-Hoc Reports

You can define reports by using Financial Statement Generator (FSG)

You can define ad hoc financial reports, as necessary, to meet one-time reporting needs.

You create ad hoc reports from the Run Financial Reports window.



## 2. Create and Run Ad-Hoc Reports

### FSG: Financial Statement Generator

A report is defined by specifying the report objects FSG should use to build the report.

- You can only assign report objects that you have Use privileges to through your definition access sets.
- The simplest reports are defined by a row set and a standard column set.
- Optionally, you can specify your own custom column set.
- Also, you can add a content set, row order, and/or display set to enhance the report or refine the information in the report.
- You can also specify the budget, encumbrance types, currencies, and constant periods of interest to include on a report.

## 2. Create and Run Ad-Hoc Reports

### FSG: Financial Statement Generator

To define report you need to define:

row set

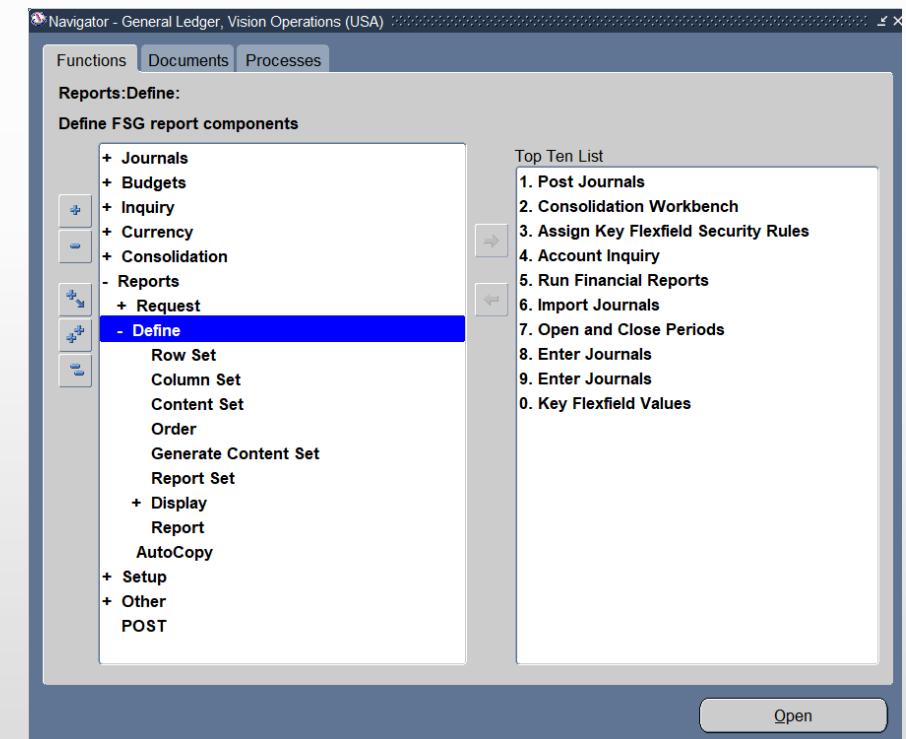
column sets

optionally

row orders

content sets

display sets



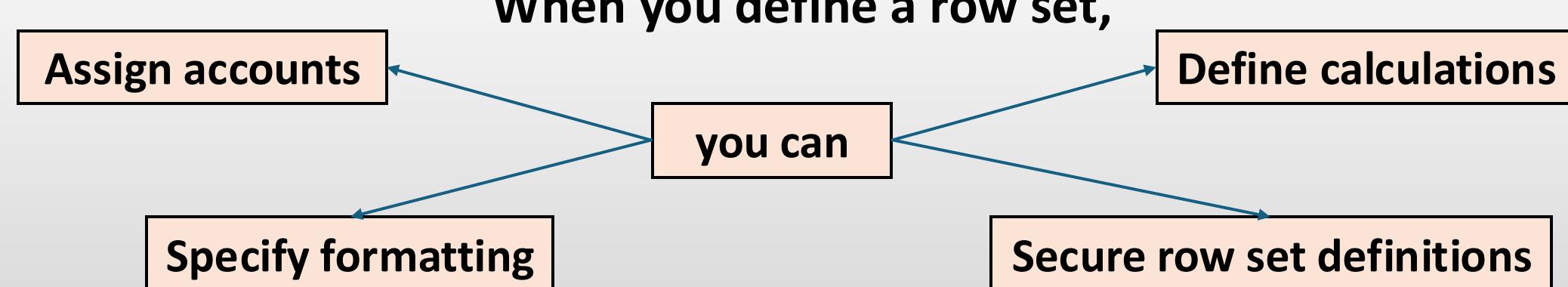
## 2. Create and Run Ad-Hoc Reports

### - Defining Row Sets

A Row Set defines the format and content of the rows in an FSG report.

In FSG, the commonly assumed attribute for a row definition is an account assignment, whereas the attribute for a column definition is a time period (amount type).

When you define a row set,



## 2. Create and Run Ad-Hoc Reports

### - Defining Row Sets

Assign accounts

Define calculations

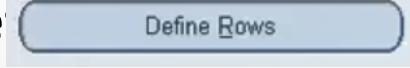
Specify formatting

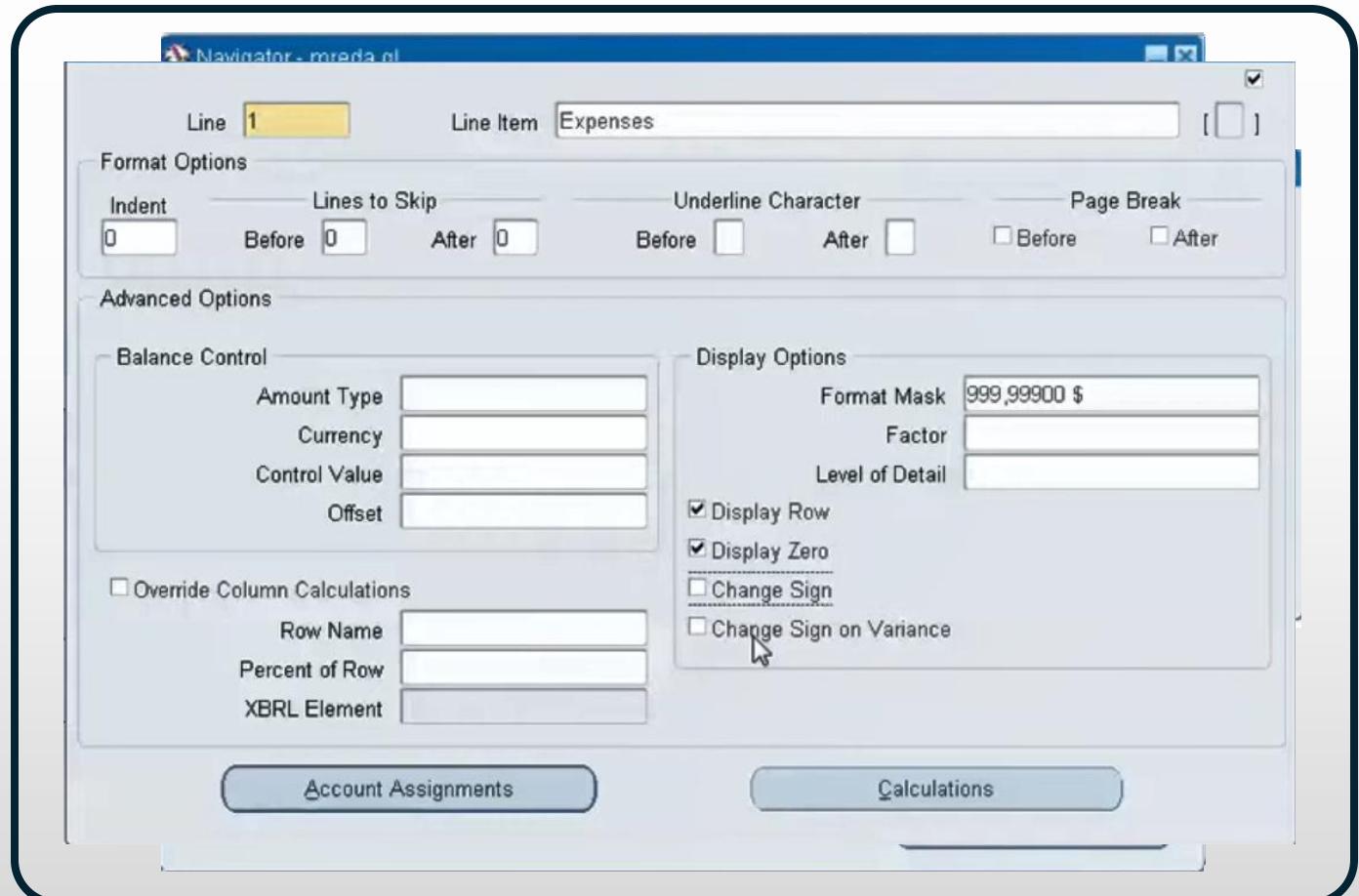
Secure row set definitions

to perform paginating, filtering, grouping, sorting, displaying, and updating the data in the system. You can refer to any previous rows in a report, including assigning you to a specific range of accounts to each row. Furthermore, you can specify which ledger or ledger set on which you wish to report.

## 2. Create and Run Ad-Hoc Reports

### Defining Row Sets

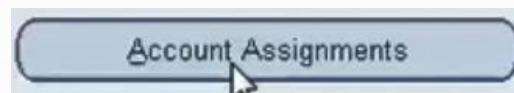
1. Navigate to the Row Set window.
2. Enter a Name and Description for the row set 
3. Enter a Line number for each row of the row set  
Enter a Line Item description for each row  
You can enter the Format Options, Advanced Options, and Display Options for each row.



## 2. Create and Run Ad-Hoc Reports

### Defining Row Sets

Click on Account Assignments

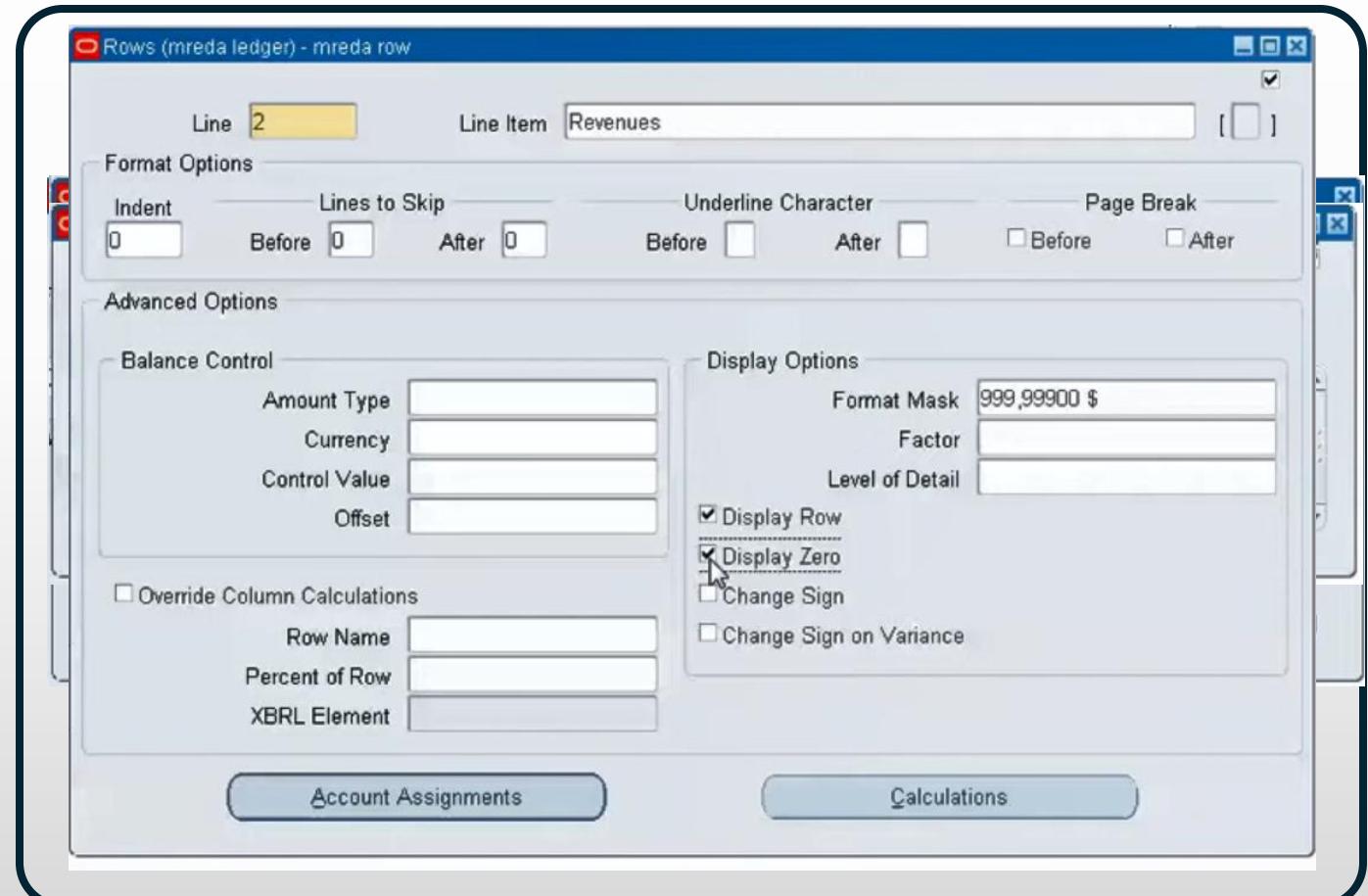


assign accounts to the row

Define how to display the segment

Save and close

Define additional rows for the row set



## 2. Create and Run Ad-Hoc Reports

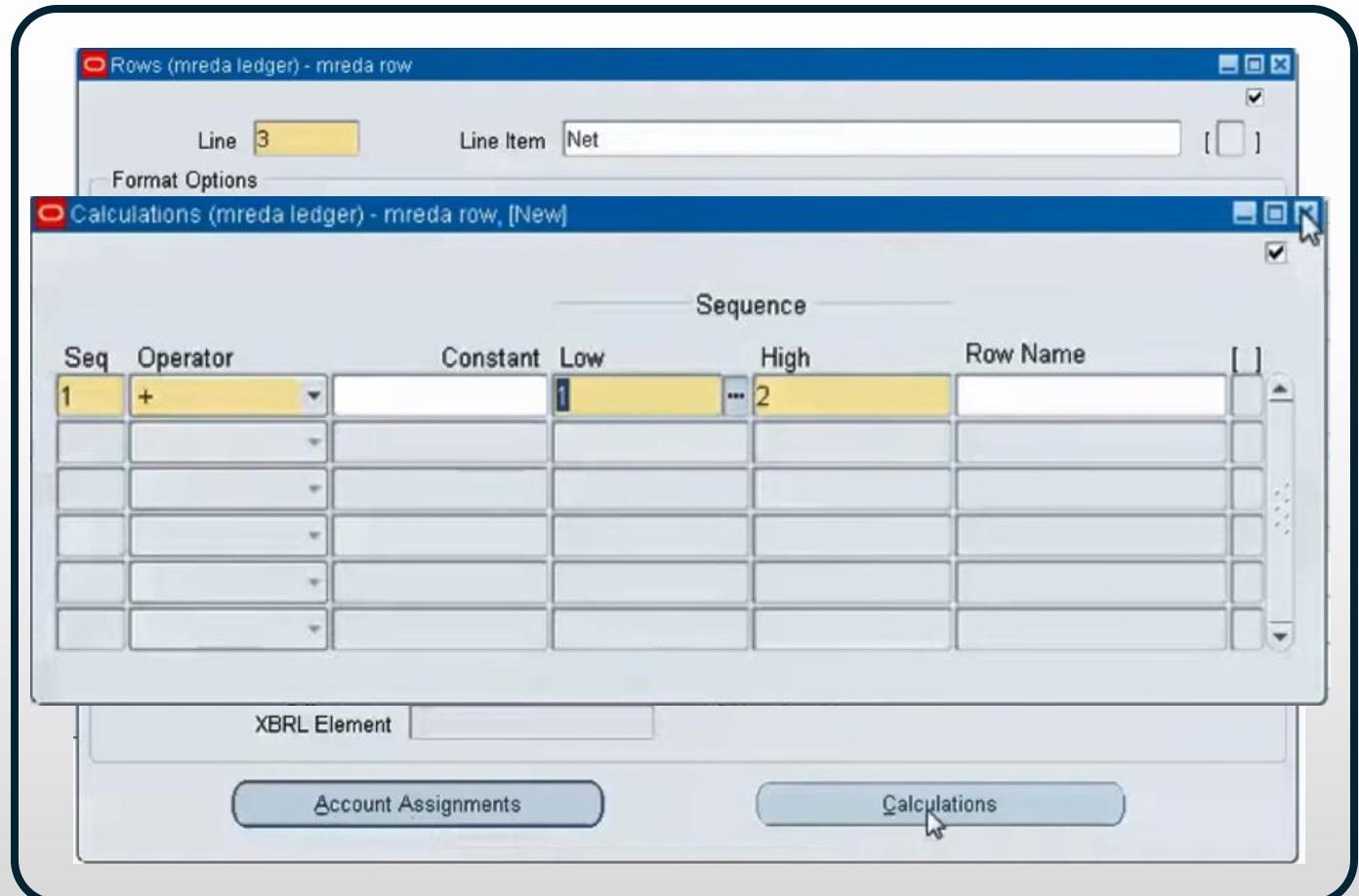
### Defining Row Sets

You can also define row as a calculation

Click on Calculations button



Save and close



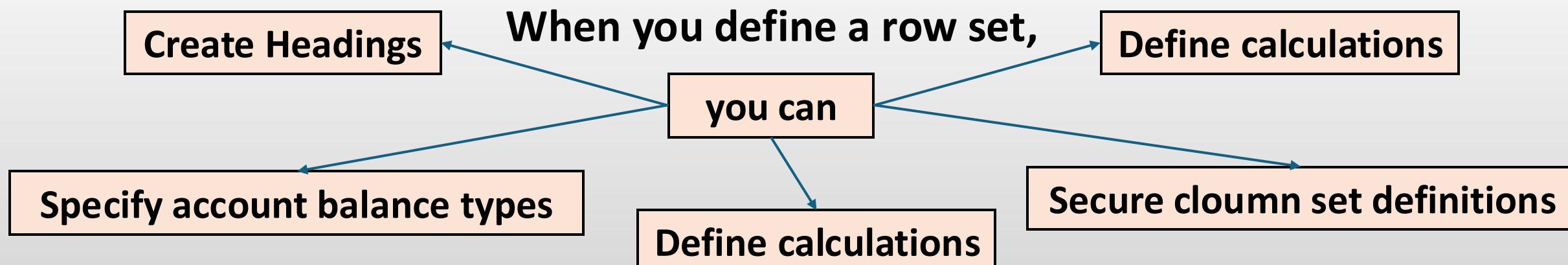
## 2. Create and Run Ad-Hoc Reports

### - Defining Column Sets

A column set defines the format and content of the columns in an FSG report.

In FSG, the commonly assumed attribute for a column definition is a time period

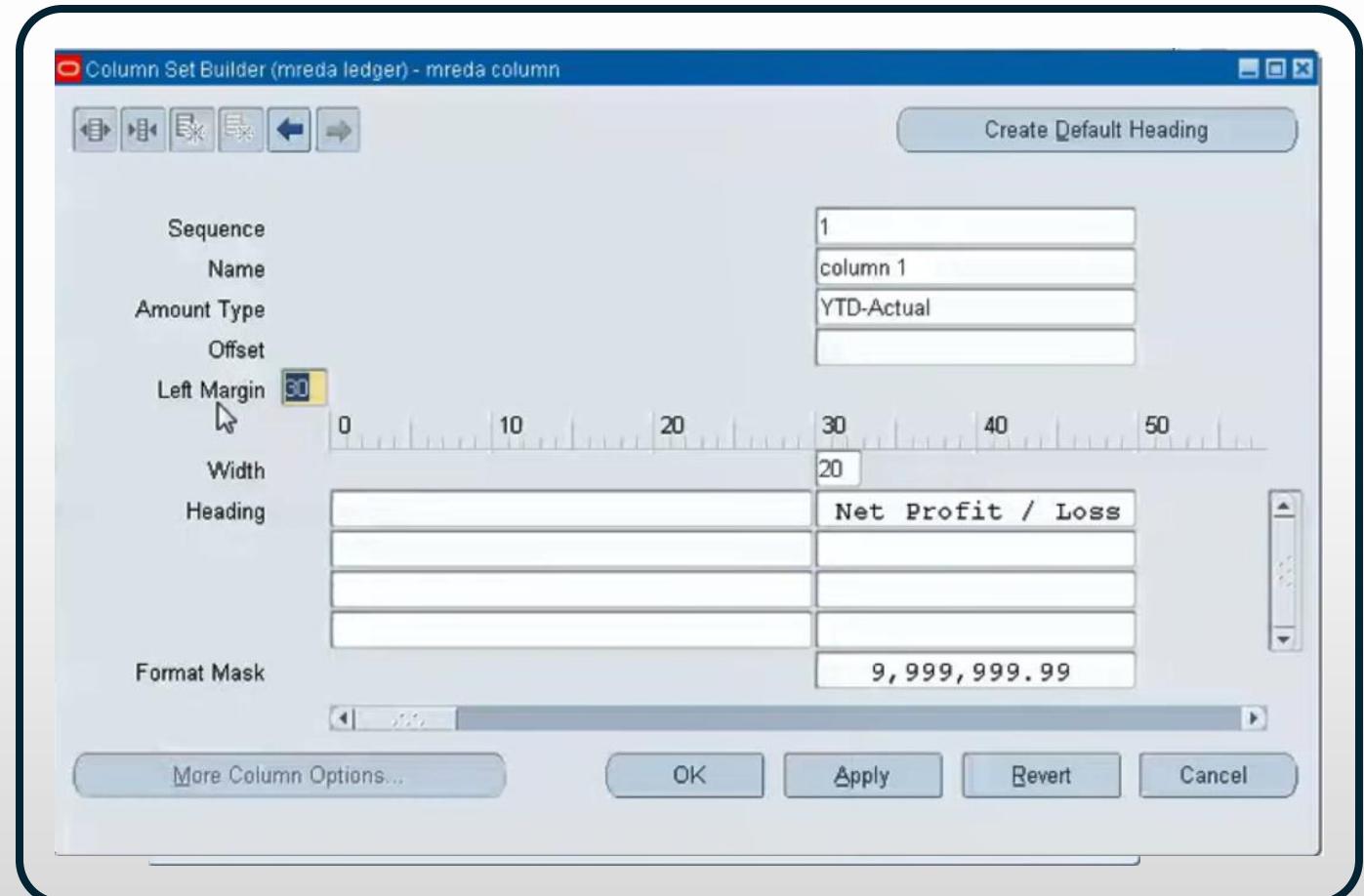
Therefore, typical column sets include headings and subheadings, amount types, format masks, currency assignments, and calculation columns for totals.



## 2. Create and Run Ad-Hoc Reports

### Defining Column Sets

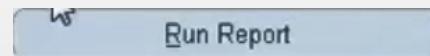
1. Navigate to the column Set window.
  2. Enter a Name and Description for the column set
  3. Click on Build column set
- Build Column Set**
4. Enter a Sequence number, and optional Name, Amount Type, and Offset for each column.
  3. Click on Apply save and close



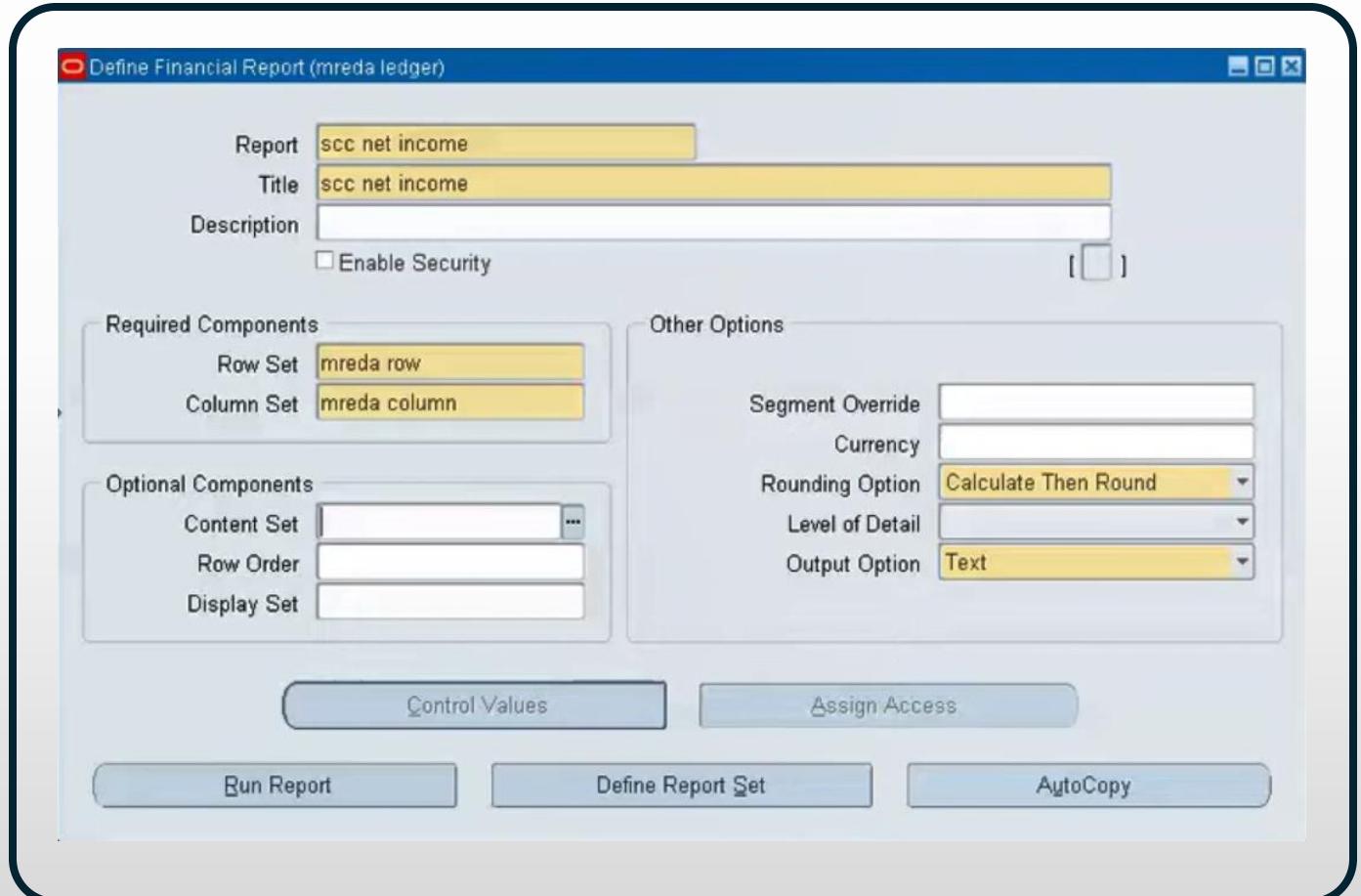
## 2. Create and Run Ad-Hoc Reports

### Defining Financial Reports

1. Navigate to report window.
2. Enter a Name, report Title, and Description for your report
3. You can either run your report from run report button



or from  
**Reports > Request > financial**

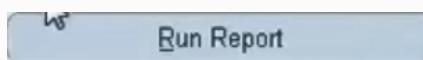


The screenshot shows the 'Define Financial Report (mreda ledger)' window. The 'Report' field contains 'scc net income'. The 'Title' field also contains 'scc net income'. The 'Description' field is empty. The 'Enable Security' checkbox is unchecked. In the 'Required Components' section, 'Row Set' is set to 'mreda row' and 'Column Set' is set to 'mreda column'. In the 'Optional Components' section, 'Content Set' is empty, 'Row Order' is empty, and 'Display Set' is empty. On the right side, under 'Other Options', 'Segment Override' is empty, 'Currency' is empty, 'Rounding Option' is set to 'Calculate Then Round', 'Level of Detail' is empty, and 'Output Option' is set to 'Text'. At the bottom, there are buttons for 'Control Values', 'Assign Access', 'Run Report', 'Define Report Set', and 'AutoCopy'.

## 2. Create and Run Ad-Hoc Reports

### Run Financial Reports

1. You can either run your report from run report button

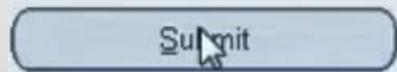


2. or from Reports > Request > financial

3. Click on OK

4. Enter the Report name.

5. Click on Submit



Report	Ledger	Period	Date	Currency	Request
<input checked="" type="checkbox"/> scc net income	mreda ledger	DEC-15	01-DEC-2015	EGP	
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					

Row Set and Column Set

Row Set: mreda row      Column Set: mreda column

Define Ad Hoc Report      Submit

## 2. Create and Run Ad-Hoc Reports

### Run Financial Reports

6. View > Request

7. Click on Find

8. Click on View Output button

**View Output**

Currency: EGP				mreda ledger	scc net income	Current Period: DEC-15			
Ledg	Comp	Bran	Dept Acco Sub	Net Profit / Loss					
<hr/>									
<hr/>									
Expenses				5102	7,000 00 \$				
				5201	10,000 00 \$				
				TOTA	17,000 00 \$				
Revenues				4101	<180,000>00 \$				
				4202	<5,000>00 \$				
				TOTA	<185,000>00 \$				
Net					<168,000>00 \$				

### 3. Account Reconciliation

Account Reconciliation is a crucial process in ensuring the accuracy and consistency of financial data. By comparing account balances from different sources, this process helps identify discrepancies, resolve errors, and maintain reliable financial reporting for the organization.





## **3. Account Reconciliation**

وزارة الاتصالات  
وتقنيات المعلومات

## Make reconciliation using inquiry function and report

## N: Inquiry -> Account

**Fill the required parameters like  
accounting period**

# Enter the account

## Show Balances

**You can show balances and its details**

## 3. Account Reconciliation

**Make reconciliation using inquiry function and report**

N: other -> Request

**Submit a New Request**

**Enter report name and press ok**

**Enter the required parameters**

**OK**

**Submit**

**View the output of the report**

Vision Operations (USA)				Account Analysis Report			Report Date: 24-OCT-2024 19:10	
				Entry Item			Page: 1 of 3	
				Period: Sep-24 To Nov-24				
Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (USD)	Credits (USD)
Manual	GLasix_CO	Purchase	of Purchase	01-000-1540-0000-000				60,000.00
Manual	GLasix_CO	Purchase	o Purchase	01-000-1540-0000-000				50,000.00
Total for Period: Sep-24							110,000.00	
Budg								
				Beginning Balance:	13,287,820.00	DR		
				Ending Balance:	13,177,820.00	DR		
Vision Operations (USA)				Account Analysis Report			Report Date: 24-OCT-2024 19:10	
				Entry Item			Page: 2 of 3	
				Period: Sep-24 To Nov-24				
Source	Category	Batch Name	JE Name	Account	Description	Entry Item	Debits (USD)	Credits (USD)
Payables	Purchase I	Payables A	Oct-24 Pu	01-000-1540-0000-000	Journal Imp	Journal Imp	750,000.00	
Payables	Purchase I	Payables A	Oct-24 Pu	01-000-1540-0000-000	Journal Imp	Journal Imp	5,000,000.00	
Total for Period: Oct-24							5,750,000.00	
Beginning Balance:				13,177,820.00	DR			
Ending Balance:				18,927,820.00	DR			

## 4. View and Analyze Account Balances

### Performing an Account Inquiry

An account inquiry shows you actual, budget, and encumbrance account balances for summary and detail accounts.

You can

perform variance calculations for both summary and detail accounts.

drill down to see the activity that comprises your detail account balances, including activity from Oracle Payables and Oracle Receivables



## 3- Period Closing and Budget Monitoring

- 1. Open and Close Accounting Periods**
- 2. Perform Month-End Close**
- 3. Budget Monitoring**
- 4. Generate Final Financial Statements**

# 1. Open and Close Accounting Periods

Open and close accounting periods to control journal entry and journal posting.

Accounting periods can have one of the following statuses

- Open
- Permanently Closed
- Future-Entry
- Closed
- Never Opened



# 1. Open and Close Accounting Periods

## Accounting periods statuses

- Open
- Closed
- Permanently Closed
- Never Opened
- Future-Entry

Journal entry is allowed, but posting is not.

# 1. Open and Close Accounting Periods

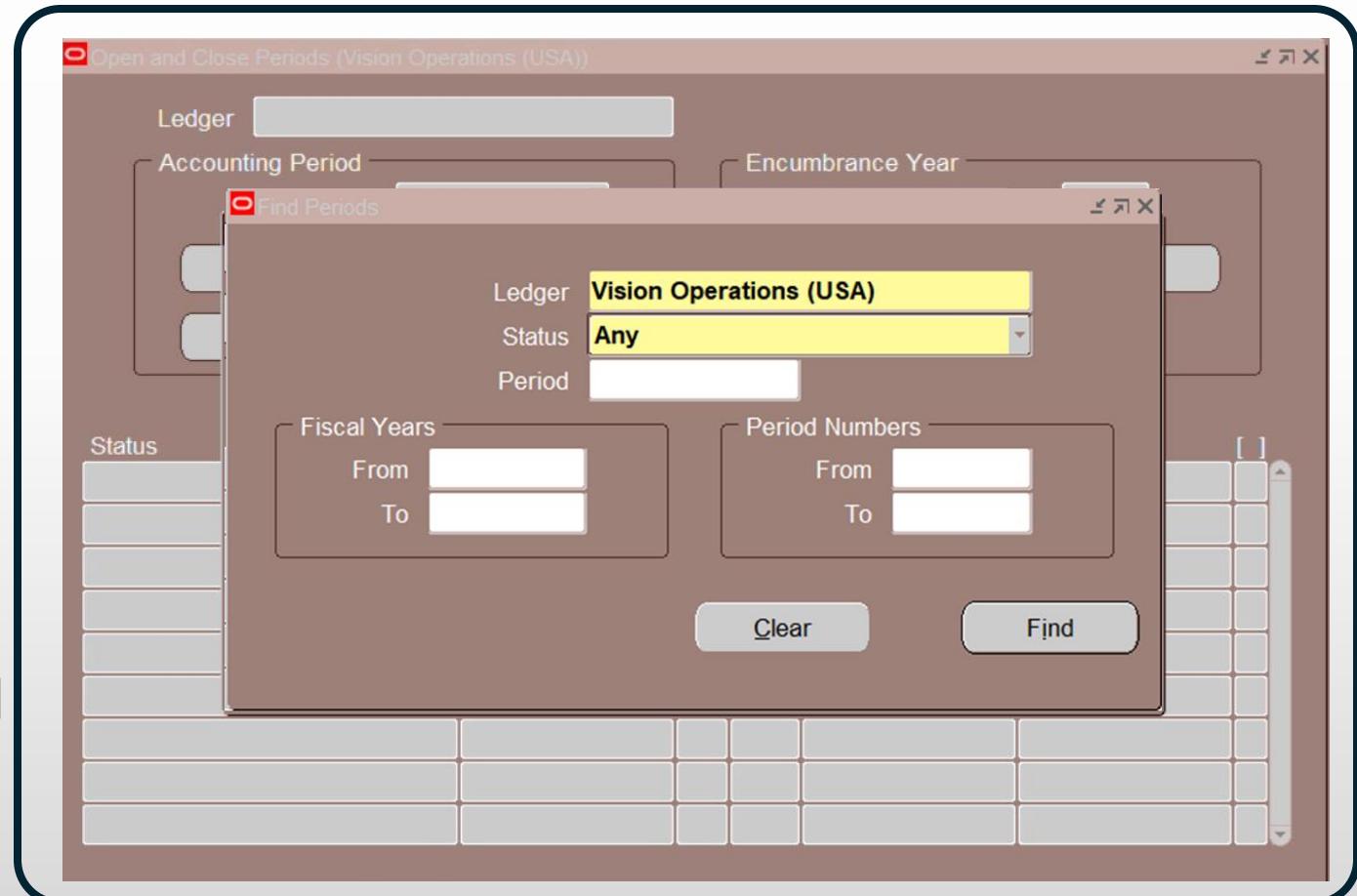
To open accounting period

1- Navigate to General Ledger  
Super User

Setup

Open/Close

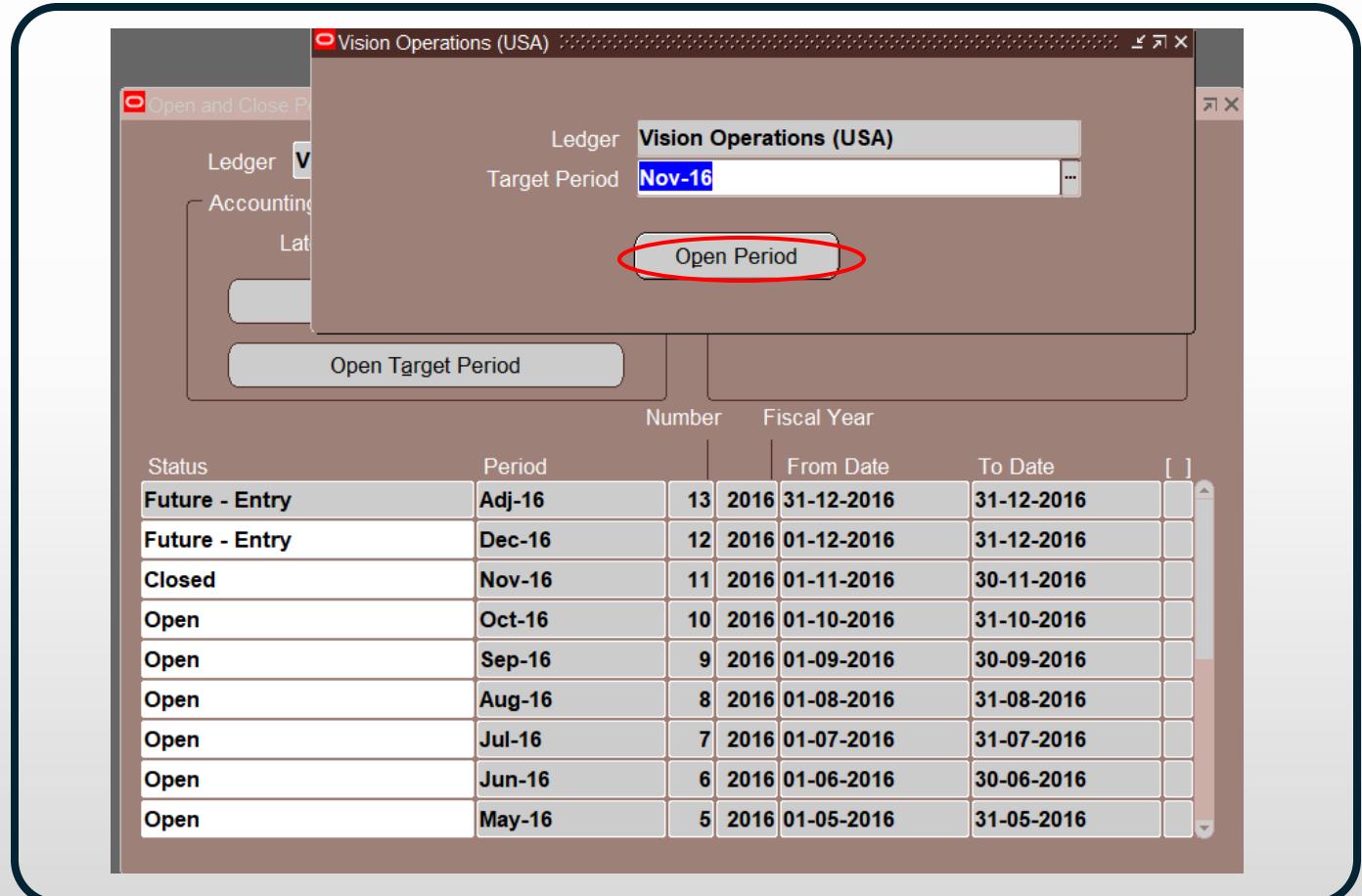
2- Enter the Parameters as required and seen in the screen shot then click on Find and click find



# 1. Open and Close Accounting Periods

To open accounting period

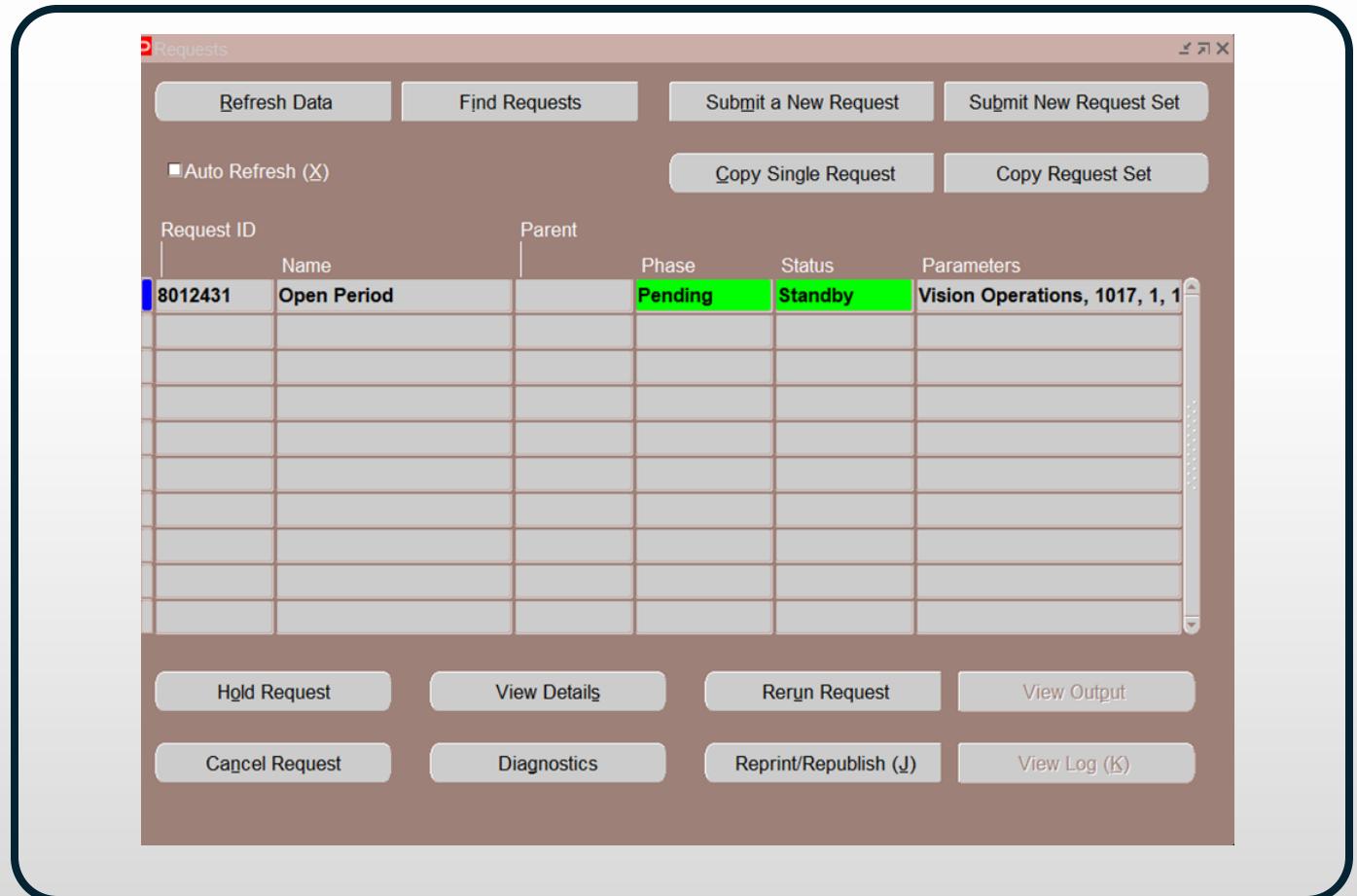
3- select the required period as  
Target Period  
click Open button.



# 1. Open and Close Accounting Periods

To open accounting period

The concurrent request has  
been running automatically



Request ID	Name	Parent	Phase	Status	Parameters
8012431	Open Period		Pending	Standby	Vision Operations, 1017, 1, 1

Buttons at the bottom include: Refresh Data, Find Requests, Submit a New Request, Submit New Request Set, Auto Refresh (X), Copy Single Request, Copy Request Set, Hold Request, View Details, Rerun Request, View Output, Cancel Request, Diagnostics, Reprint/Republish (J), and View Log (K).

# 1. Open and Close Accounting Periods

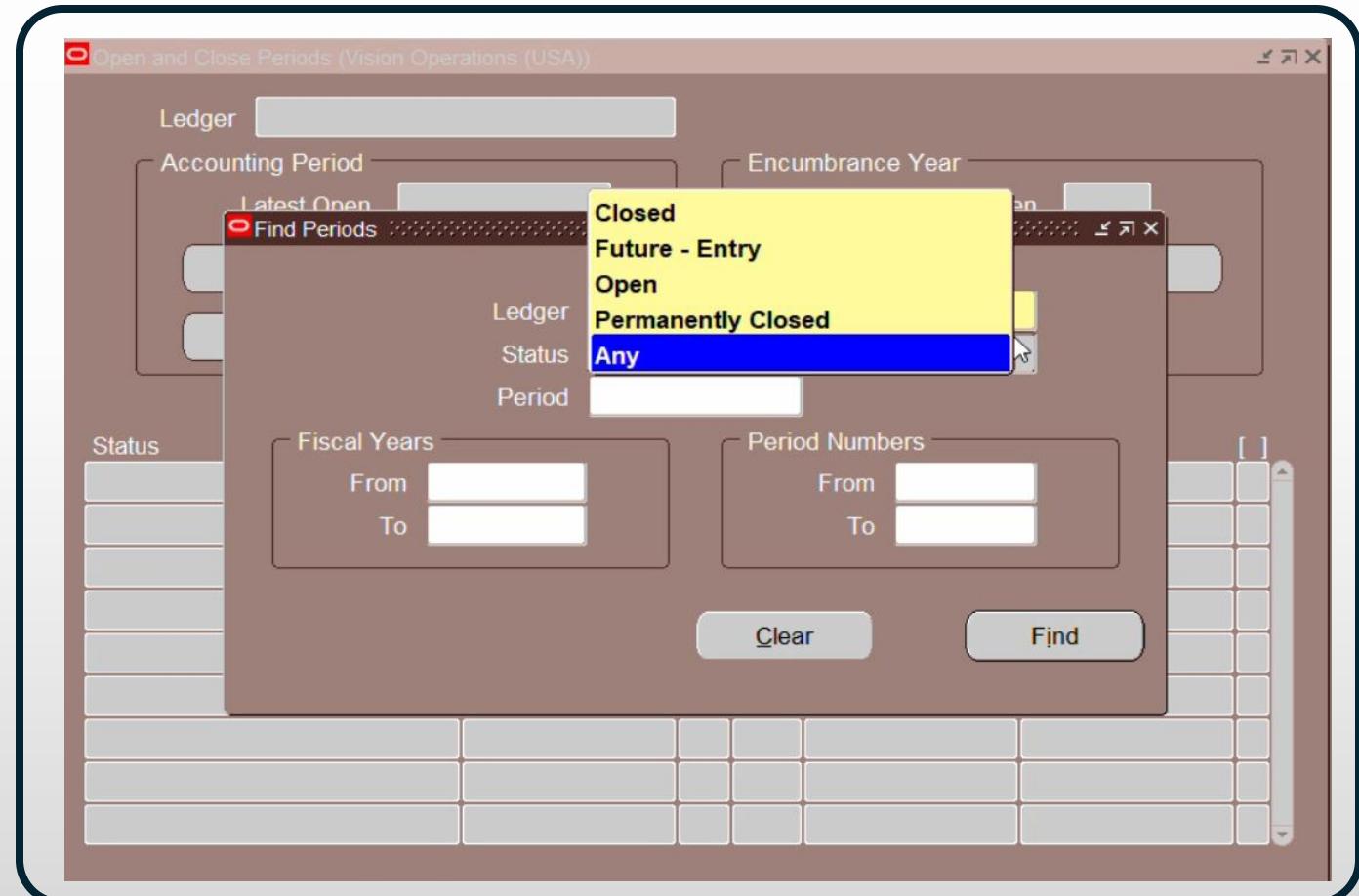
To close accounting period

1- Navigate to General Ledger  
Super User

Setup

Open/Close

and click find



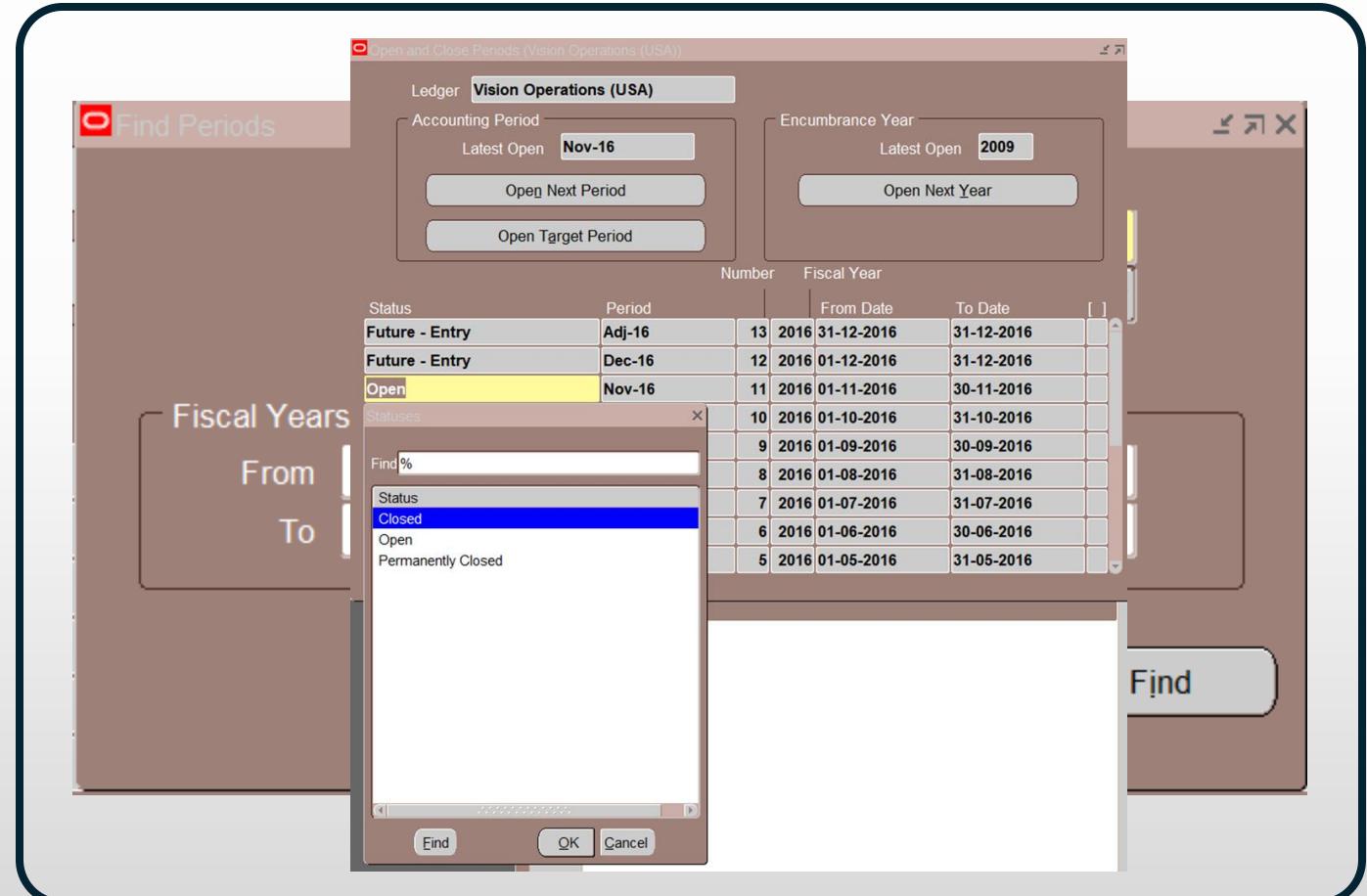
# 1. Open and Close Accounting Periods

To close accounting period

2- Enter the Parameters as required and seen in the screen shot then click on Find

3- Select the open period that you want to close

Enter a new status for the period.





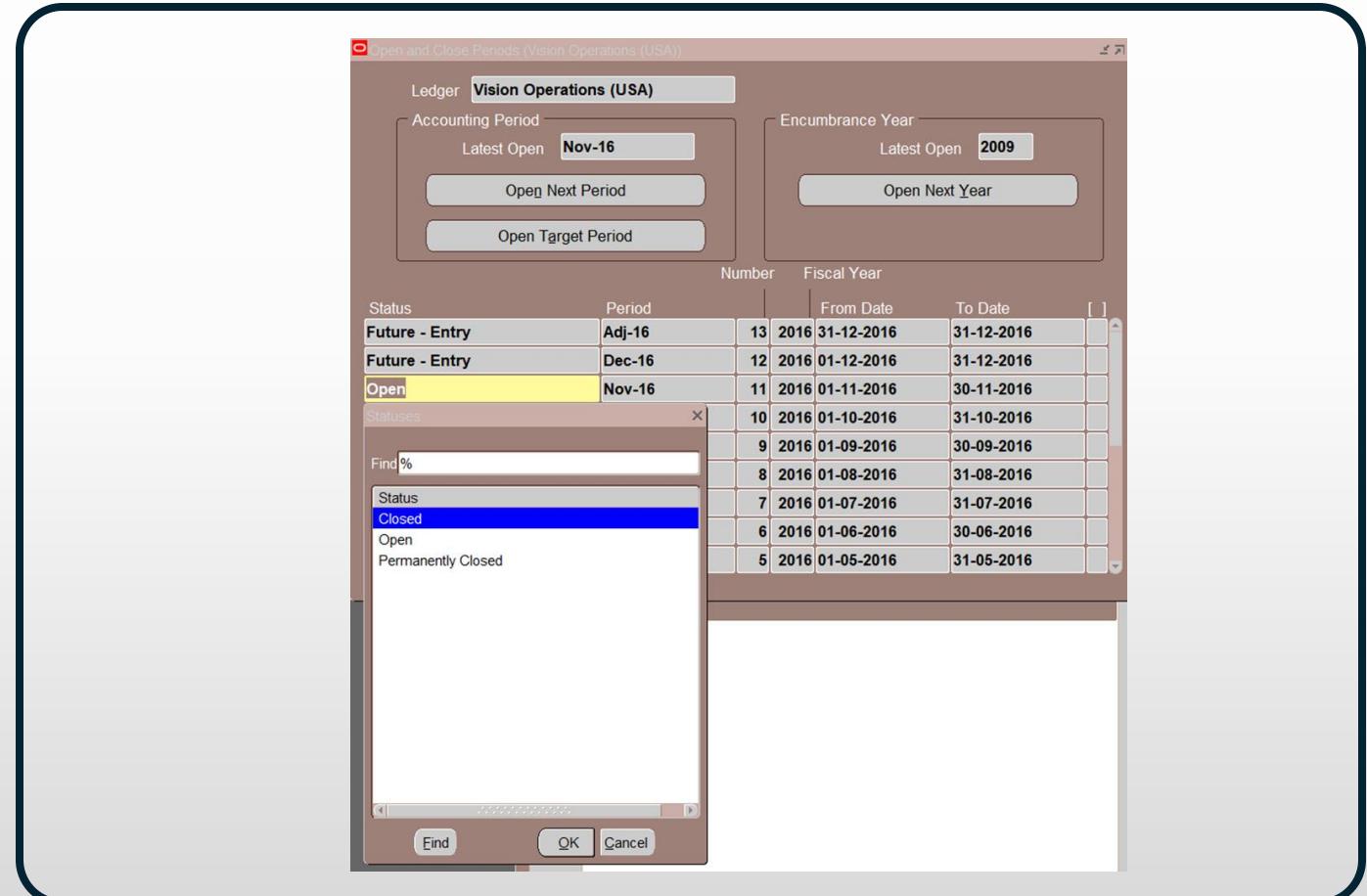
# 1. Open and Close Accounting Periods

To close accounting period

Enter Closed to prevent entering or posting journals to that period. You can reopen a closed period at any time.

Enter Permanently Closed to prevent entering or posting journals to that period. You cannot reopen a permanently closed period

Save your work



The screenshot shows the 'Open and Close Periods' window for the 'Vision Operations (USA)' ledger. The window has two main sections: 'Accounting Period' and 'Encumbrance Year'. In the Accounting Period section, 'Latest Open' is set to 'Nov-16'. In the Encumbrance Year section, 'Latest Open' is set to '2009'. Below these sections is a table listing accounting periods by number, period, fiscal year, from date, and to date. A status dropdown menu is open, showing 'Future - Entry', 'Closed', 'Open', and 'Permanently Closed', with 'Closed' being the selected option.

Number	Fiscal Year	From Date	To Date
13	2016	31-12-2016	31-12-2016
12	2016	01-12-2016	31-12-2016
11	2016	01-11-2016	30-11-2016
10	2016	01-10-2016	31-10-2016
9	2016	01-09-2016	30-09-2016
8	2016	01-08-2016	31-08-2016
7	2016	01-07-2016	31-07-2016
6	2016	01-06-2016	30-06-2016
5	2016	01-05-2016	31-05-2016

# 1. Open and Close Accounting Periods

**Ensure all journal entries are posted before closing the period**

**N: Journal -> Enter**

**Enter parameter for status and parameters then press find.**

**Select the journal batches you want to post by checking the box next to each batch**

**Choose Post to submit a concurrent request to post the selected journal batches**

**Post**

Enter Journals (Vision Operations (USA))

Batch Status	Source	Category	Period	Batch Name	Journal Name	Currency	Journal Debit	Journal Credit
Unposted	Closing Journal	Balance Sheet	Nov-24	Balance Sheet Close:	Balance Sheet Close:	USD	104,340,610,312.2	104,340,610,312.2
Unposted	Closing Journal	Balance Sheet	Nov-24	Balance Sheet Close:	Balance Sheet Close:	USD	105,179,955,545.6	105,179,955,545.6
Unposted	Budget Journal	Adjustment	Nov-24	CIE: JOURNAL 123 Bu	CIE: Adjustment REF: BEF	BEF	1,000	0
Unposted	Closing Jc					SD	23,884,839.76	23,884,839.76
Unposted	Closing Jc					IBP	1,000.00	1,000.00
Unposted	Closing Jc					UR	9,780.00	9,780.00
Unposted	Closing Jc					GP	103,390.00	103,390.00
Unposted	Closing Jc					UD	10,000.00	10,000.00
Unposted	Closing Jc					ED	10.00	10.00
Unposted	Closing Jc						888.00	888.00
Unposted	Closing Jc					GP	390.00	390.00
Unposted	Closing Jc					SD	2,215,807.49	2,215,807.49
Unposted	Closing Journal	Income Offset	Nov-24	Income Offset: 834255	Income Offset: AUD	AUD	10,000.00	10,000.00
Unposted	Closing Journal	Income Offset	Nov-24	Income Offset: 834255	Income Offset: AED	AED	10.00	10.00
Unposted	Closing Journal	Income Offset	Nov-24	Income Offset: 834255	Income Offset: 1	1	888.00	888.00
Unposted	MassAllocation	Addition	Nov-24	MA: 8306756 Next-ma	next-formulas-mass Vi	USD	40,000.00	40,000.00

Note: Your concurrent request ID is 8342908.

OK

Review Journal    Review Batch    Post    Reverse Batch    Requery

New Journal    New Batch    Tax Batch    Approve    AutoCopy...

## 2. Perform Month-End Close

**run necessary reports**

To Ensure that the accounting information from the sub-ledgers (Oracle Payables, Receivables, Cash Management, Assets) have been transferred to Oracle General Ledger.



## 2. Perform Month-End Close

### 1- Run Create Accounting program

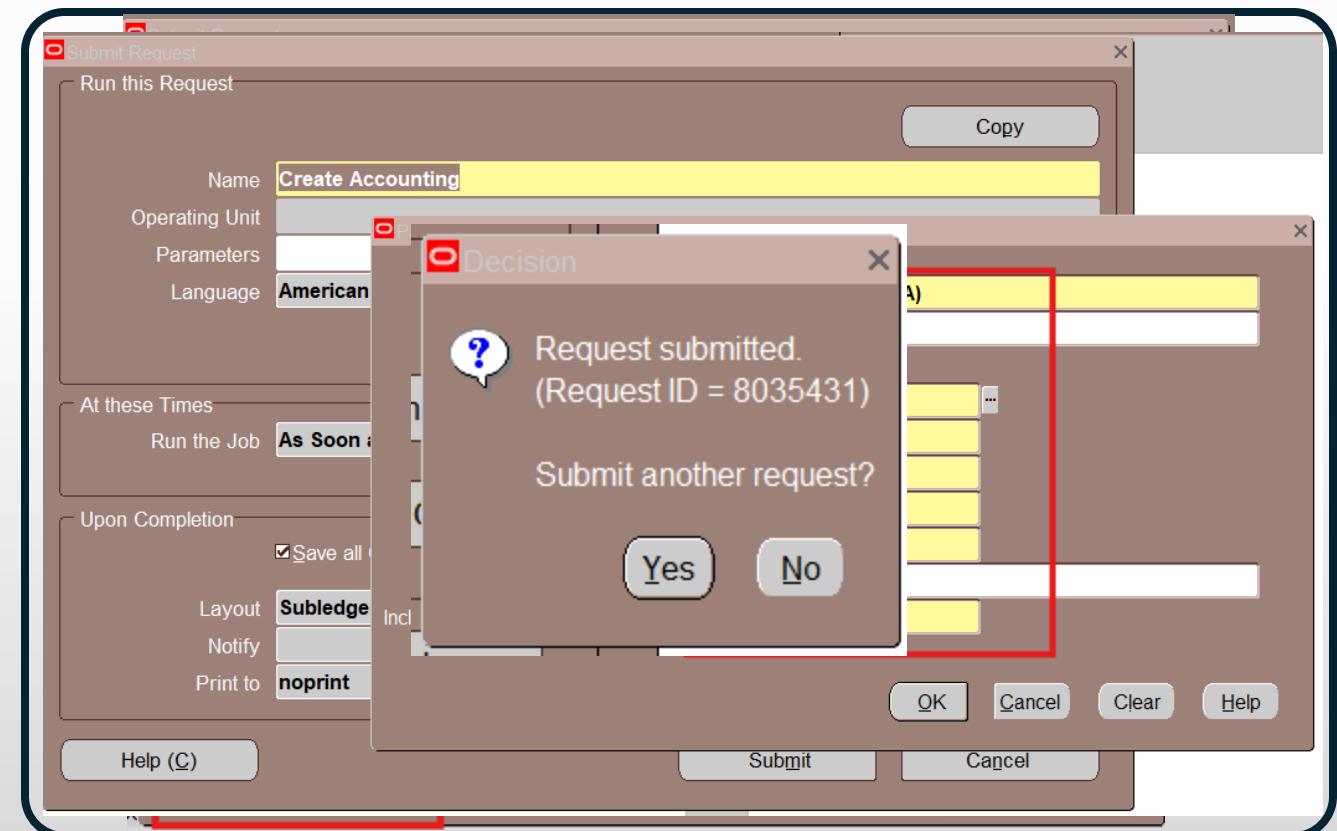
to transfer data from subledgers, into Oracle General Ledger.

1-Navigate to view request

2- Click on Submit a new request

3. Enter the Standard Program name as Create Accounting

4. Enter the Parameters as required and seen in the screen shot then click on OK button



## 2. Perform Month-End Close

### 1- Run Create Accounting program

5. View -> Request

6. Click on Find

7. Click on View Output button



**ORACLE Subledger Accounting**  
Vision Operations (USA)

**Subledger Accounting Program Report**

Report Date: Oct 19, 2024  
Page: 1 of 2

**Payables**

Application Process Category	Nov 30, 2026
End Date	Final
Accounting Mode	Summary
Report Level	Errors Only
Transfer to General Ledger	No
Post in General Ledger	Yes
General Ledger Batch Name	No

**Report Summary**

Event Class	Number of Documents	Number of Events Processed	In Error	Ledger	Journal Entries
Invoices	2	2	0	Vision Operations (USA)	Actual   Count
Payments	73	73	0	Vision Operations (USA)	Actual   73

**Transfer to General Ledger Summary**

Ledger	Journal Entries
Vision Operations (USA)	Balance Type   Transferred   Not Transferred

**General Errors**

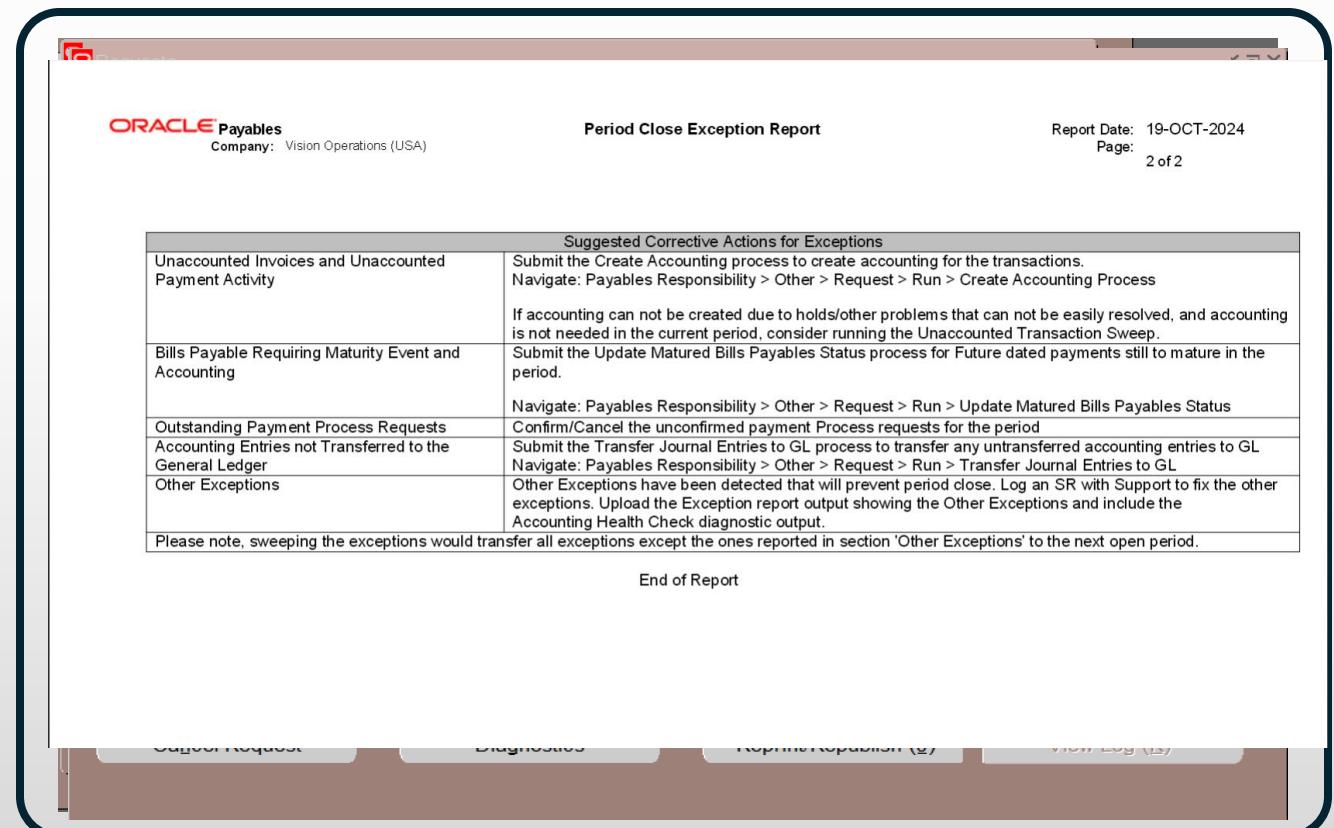
Message Number	Message
95937	There are either non-accountable events existing in the system, or events which could not be processed because no data could be found on transaction objects. Please enable the profile option SLA: Enable Diagnostics, create accounting again, and run the report Transaction Objects Diagnostics to identify the problem.

**End of Report**

## 2. Perform Month-End Close

### 2- Run the Period Close Exceptions Report

The General Ledger accounting can run the Period Close Exceptions report to double check that there are no outstanding transactions in the subledgers and GL, and ensure a follow-up with relevant colleagues if any exceptions are identified.



The screenshot shows a computer screen displaying the 'Period Close Exception Report' from Oracle Payables. The report is for the company 'Vision Operations (USA)' and is dated '19-OCT-2024'. It lists several types of exceptions and provides suggested corrective actions:

Suggested Corrective Actions for Exceptions	
Unaccounted Invoices and Unaccounted Payment Activity	Submit the Create Accounting process to create accounting for the transactions. Navigate: Payables Responsibility > Other > Request > Run > Create Accounting Process  If accounting can not be created due to holds/other problems that can not be easily resolved, and accounting is not needed in the current period, consider running the Unaccounted Transaction Sweep.
Bills Payable Requiring Maturity Event and Accounting	Submit the Update Matured Bills Payables Status process for Future dated payments still to mature in the period.  Navigate: Payables Responsibility > Other > Request > Run > Update Matured Bills Payables Status
Outstanding Payment Process Requests	Confirm/Cancel the unconfirmed payment Process requests for the period
Accounting Entries not Transferred to the General Ledger	Submit the Transfer Journal Entries to GL process to transfer any untransferred accounting entries to GL Navigate: Payables Responsibility > Other > Request > Run > Transfer Journal Entries to GL
Other Exceptions	Other Exceptions have been detected that will prevent period close. Log an SR with Support to fix the other exceptions. Upload the Exception report output showing the Other Exceptions and include the Accounting Health Check diagnostic output.

Please note, sweeping the exceptions would transfer all exceptions except the ones reported in section 'Other Exceptions' to the next open period.

End of Report

## 2. Perform Month-End Close

### 3- Run Mass Additions Create

This report lists mass additions created for both functional and foreign currency invoices.

The mass addition line is created in the functional currency only; however, the report lists the invoice in both the functional currency and the foreign currency, if applicable.

Since Oracle Assets only creates journal entries in the functional currency, you can use this report to find and clear foreign currency mass additions in your general ledger.

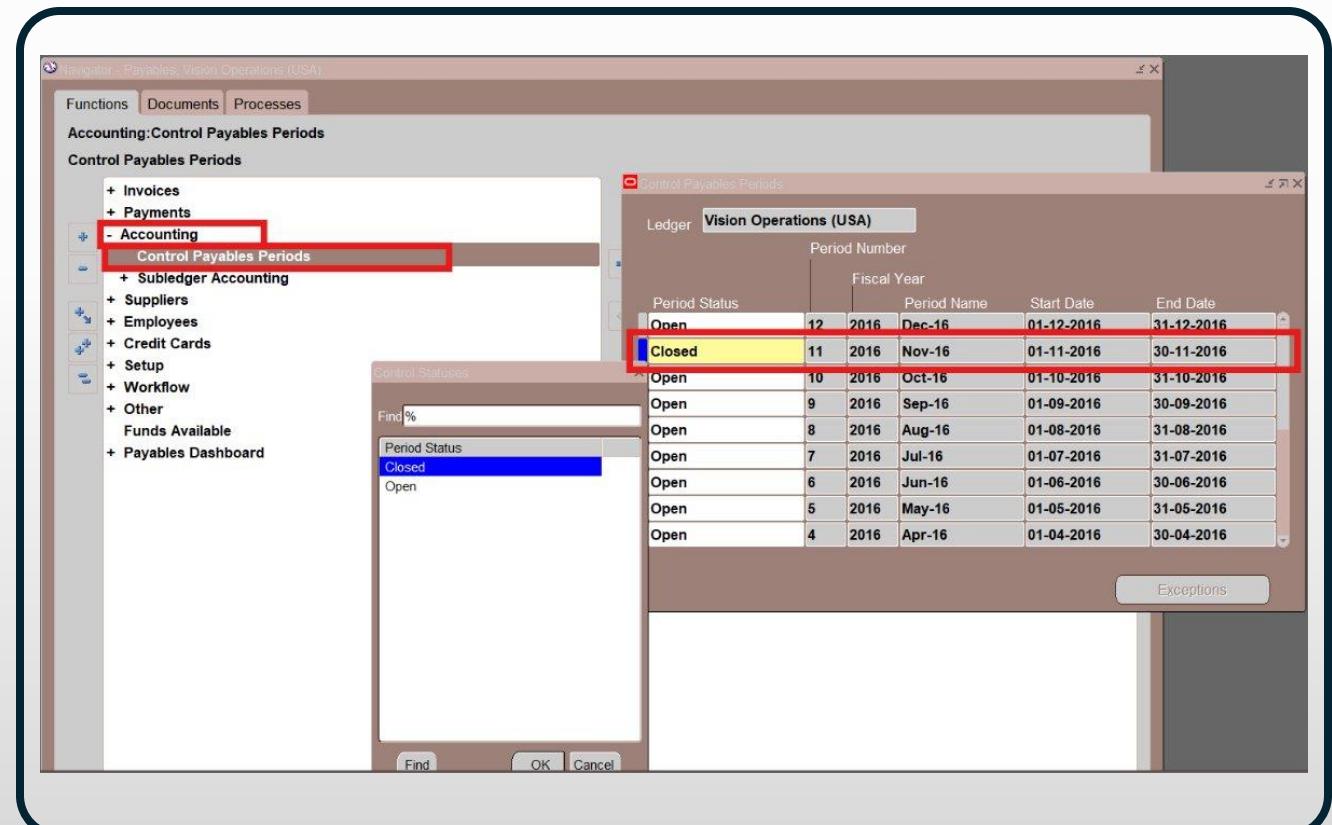
Mass Additions Create Report									Report Date: 21-OCT-2024 19:28	Page: 1 of 1
AP Co	Asset Account	Dpt	Vendor Number - Name	Invoice Number	Invoice Line Date	Payables Asset Batch Name Description	Cost	Foreign Currency Amount		
***** No Data Found *****										

## 2. Perform Month-End Close

**Ensure that sub-ledgers are closed before GL closing.**

### Payables Period

- 1-Navigate to Payables Super User or Payable Manager
- 2- Accounting
- 3- Control Payables Periods , then Close the periods by changing the Period Status and click on Save button

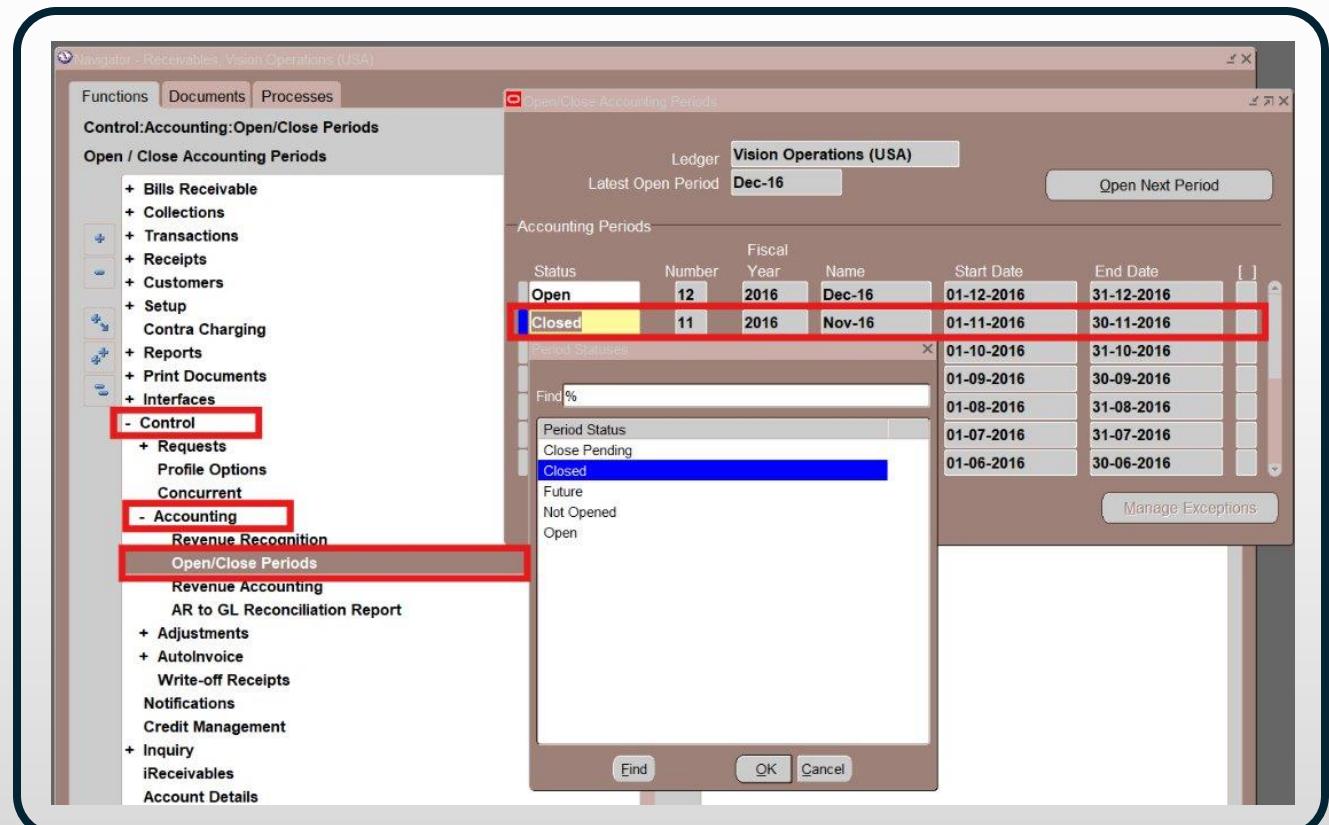


## 2. Perform Month-End Close

**Ensure that sub-ledgers are closed before GL closing.**

### Receivable Period

- 1-Navigate to Receivables Super User Control
- 2- Accounting
- 3- Control Payables Periods , then Close the periods by changing the Period Status and click on Save button

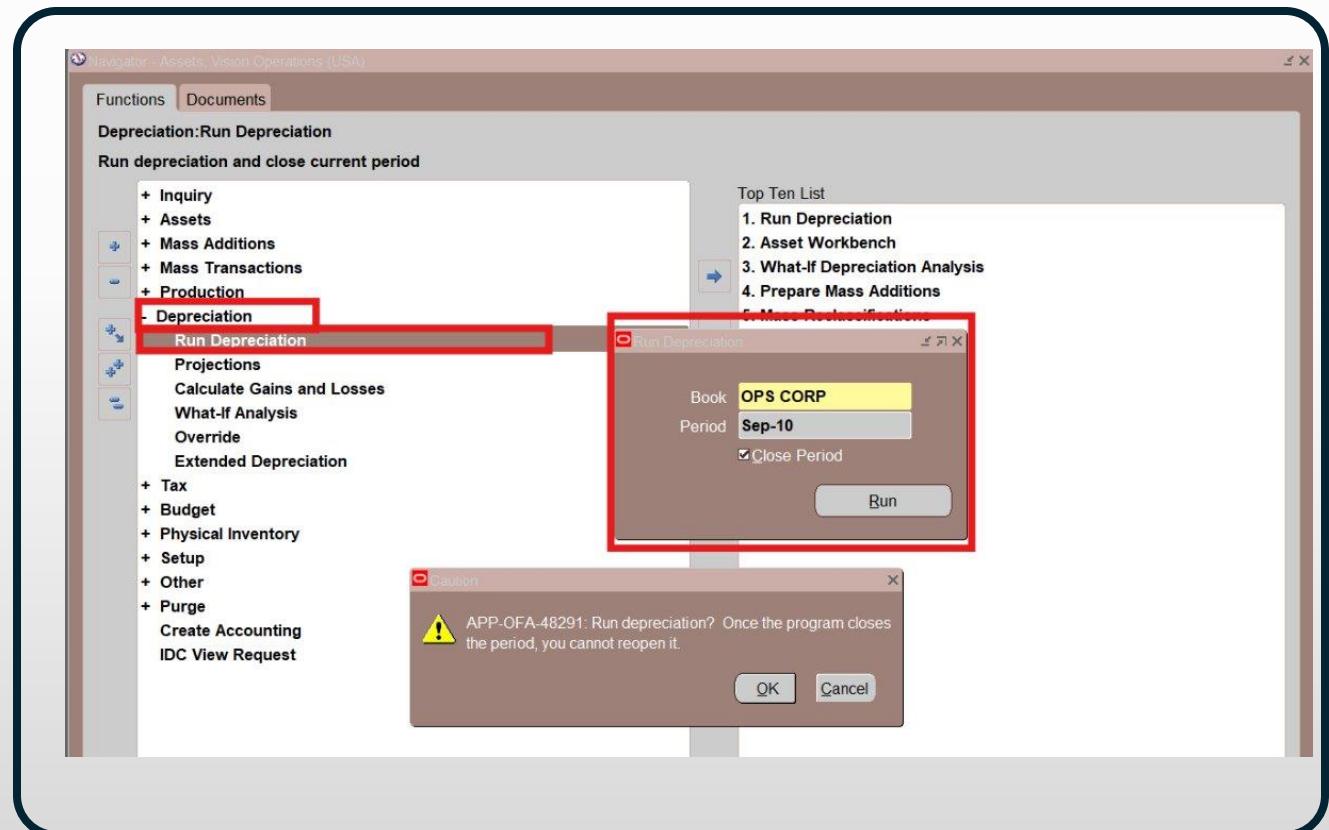


## 2. Perform Month-End Close

Ensure that sub-ledgers are closed before GL closing.

### Fixed Asset Period

1. Navigate to Payables Super User or Payable Manager
2. Accounting
3. Control Payables Periods , then Close the periods by changing the Period Status and click on Save button



### 3. Budget Monitoring

**Setting and managing a budget is crucial for ensuring financial control within an organization.**

**It helps track expenses, plan for future costs, and allows businesses to analyze variances between what was budgeted and actual spending, ensuring that financial goals are met efficiently and effectively.**

**enables you to track budgeted amounts against your control budget**



## 3. Budget Monitoring

**How to monitor the amount available for use for each account**

**N: Inquiry -> Funds**

**Enter the Parameters as required and see in the screen shot**

**Enter the account ranges you want to monitor**

**Click OK**

**This screen shows us the amount available for use for each account that we monitor**

Funds Available Inquiry (Vision Operations (USA))					
Selection Criteria					
Ledger	Vision Operations (US)	Amount Type	Year To Date Extended		
Budget	BIS CORPORATE	Encumbrance Type	ALL		
Period	Jan-99	Account Level	All		
Summary					
Account	Budget	Encumbrance	Actual	Funds Available	
<input type="checkbox"/> 01-000-1000-0000-000	0.00	0.00	0.00	0.00	
<input checked="" type="checkbox"/> 01-000-1000-T-000	0.00	0.00	0.00	0.00	
<input checked="" type="checkbox"/> 01-000-1000-T-T	<5,751,381.11>	0.00	0.00	<5,751,381.11>	
<input checked="" type="checkbox"/> 01-000-1100-0000-000	0.00	0.00	0.00	0.00	
<input checked="" type="checkbox"/> 01-000-1100-T-000	0.00	0.00	0.00	0.00	
<input type="checkbox"/> 01-000-1110-0000-000	<57,566.84>	0.00	0.00	<57,566.84>	
<input type="checkbox"/> 01-000-1110-0000-800	0.00	0.00	0.00	0.00	
<input checked="" type="checkbox"/> 01-000-1110-T-000	0.00	0.00	0.00	0.00	
Encumbrance Amounts					
	Commitment	Obligation	Other		
	0.00	0.00	0.00		
Account Description					
Operations-No Department-Total Assets-No Sub Account-No Product					



## 3. Budget Monitoring

Print Budget vrs. Actual report

N: Report -> Request -> Financial

Chose Individual Reports and press OK

Enter the Report name

View -> Request

Press Find

Vision Operations (USA) Budget vs Actual Current Period: Nov-24									Date: 25-OCT-24 00:31:13	Page: 1	
		PTD Actual	PTD Budget	PTD Variance	PTD Variance %	YTD Actual	YTD Budget	YTD Variances	YTD Variance %		
Currency: USD Company=03 (Project Mfg (Vision MRC))											
Revenue		PTD Actual	PTD Budget	PTD Variance	PTD Variance %	YTD Actual	YTD Budget	YTD Variances	YTD Variance %		
Hardware Revenue		0	0	0	0.00	0	0	0.00	0.00		
Support Revenue		0	0	0	0.00	0	0	0.00	0.00		
Consulting Revenue		0	0	0	0.00	0	0	0.00	0.00		
Training		0	0	0	0.00	0	0	0.00	0.00		
Miscellaneous		0	0	0	0.00	0	0	0.00	0.00		
Total Revenue		0	0	0	0.00	0	0	0.00	0.00		
Expense		PTD Actual	PTD Budget	PTD Variance	PTD Variance %	YTD Actual	YTD Budget	YTD Variances	YTD Variance %		
Advertising		0	0	0	0.00	0	0	0.00	0.00		
Public Relations		0	0	0	0.00	0	0	0.00	0.00		
Warehousing		0	0	0	0.00	0	0	0.00	0.00		
Cleaning & Maintenance		0	0	0	0.00	0	0	0.00	0.00		
Equipment		0	0	0	0.00	0	0	0.00	0.00		
Legal		0	0	0	0.00	0	0	0.00	0.00		
Postage		0	0	0	0.00	0	0	0.00	0.00		
Rent		0	0	0	0.00	0	0	0.00	0.00		
Shipping		0	0	0	0.00	0	0	0.00	0.00		
Telephone		0	0	0	0.00	0	0	0.00	0.00		
Utilities		0	0	0	0.00	0	0	0.00	0.00		
Freight		0	0	0	0.00	0	0	0.00	0.00		
Sales		0	0	0	0.00	0	0	0.00	0.00		
Car Rental		0	0	0	0.00	0	0	0.00	0.00		
Entertainment		0	0	0	0.00	0	0	0.00	0.00		
Airfare		0	0	0	0.00	0	0	0.00	0.00		
Miscellaneous		0	0	0	0.00	0	0	0.00	0.00		
Total Expenses		0	0	0	0.00	0	0	0.00	0.00		
Cost Goods Sold		0	0	0	0.00	0	0	0.00	0.00		
Grand Total Expense		0	0	0	0.00	0	0	0.00	0.00		

## 4. Generate Final Financial Statements

When running Closing Financial Statements and Balance Sheet reports, the system ensures all financial data is finalized for the period, providing a comprehensive overview of the organization financial health. These reports highlight key figures such as assets, liabilities, and equity, ensuring that all account balances are correctly closed and transferred to retained earnings, allowing for accurate financial reporting and decision making.

## 4. Generate Final Financial Statements

### 1- Run program close income statement

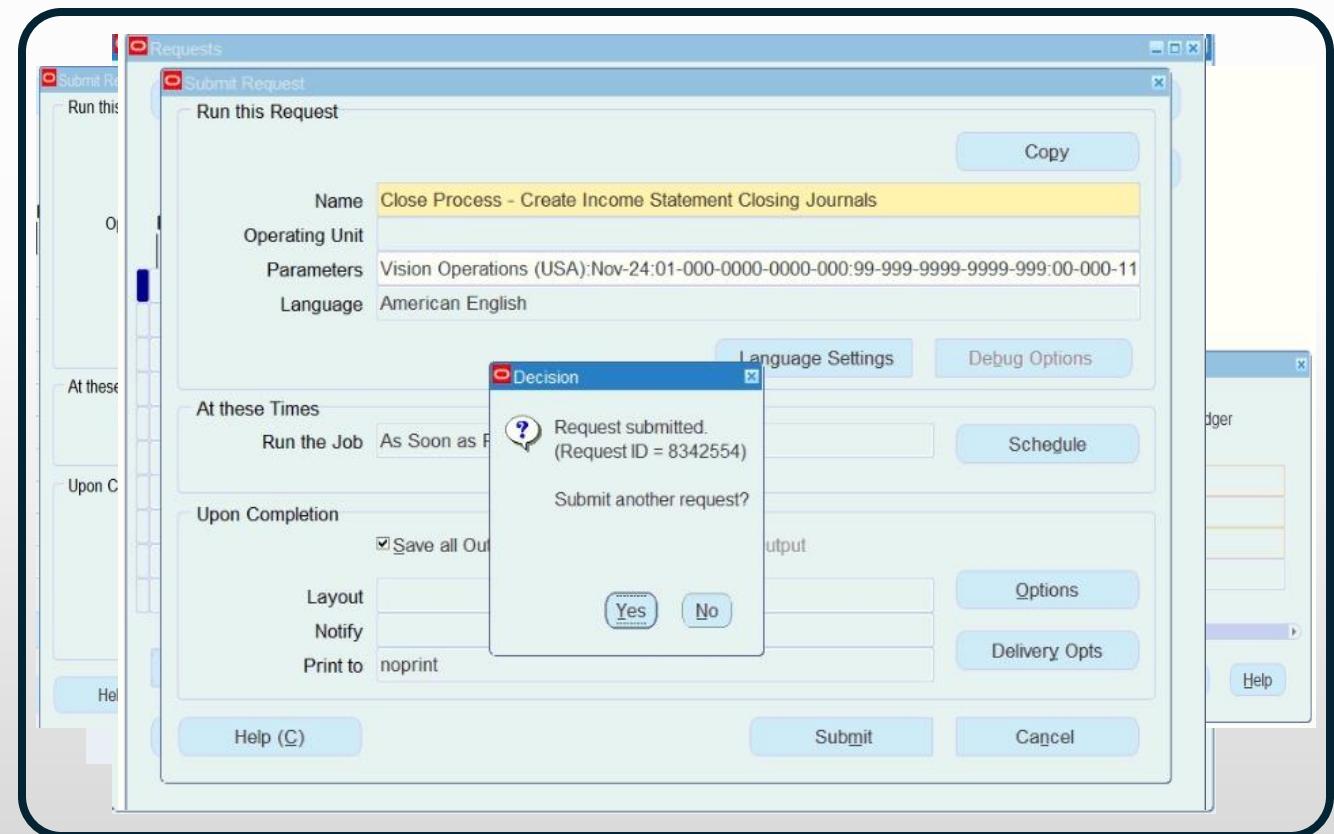
N: Report -> Request -> Standard

Select single request and press OK

Enter the Standard Program name  
as close income statement

Enter the Parameters as required  
and seen in the screen shot then  
click on OK button

After filling the required parameters  
click on submit then the request  
will run



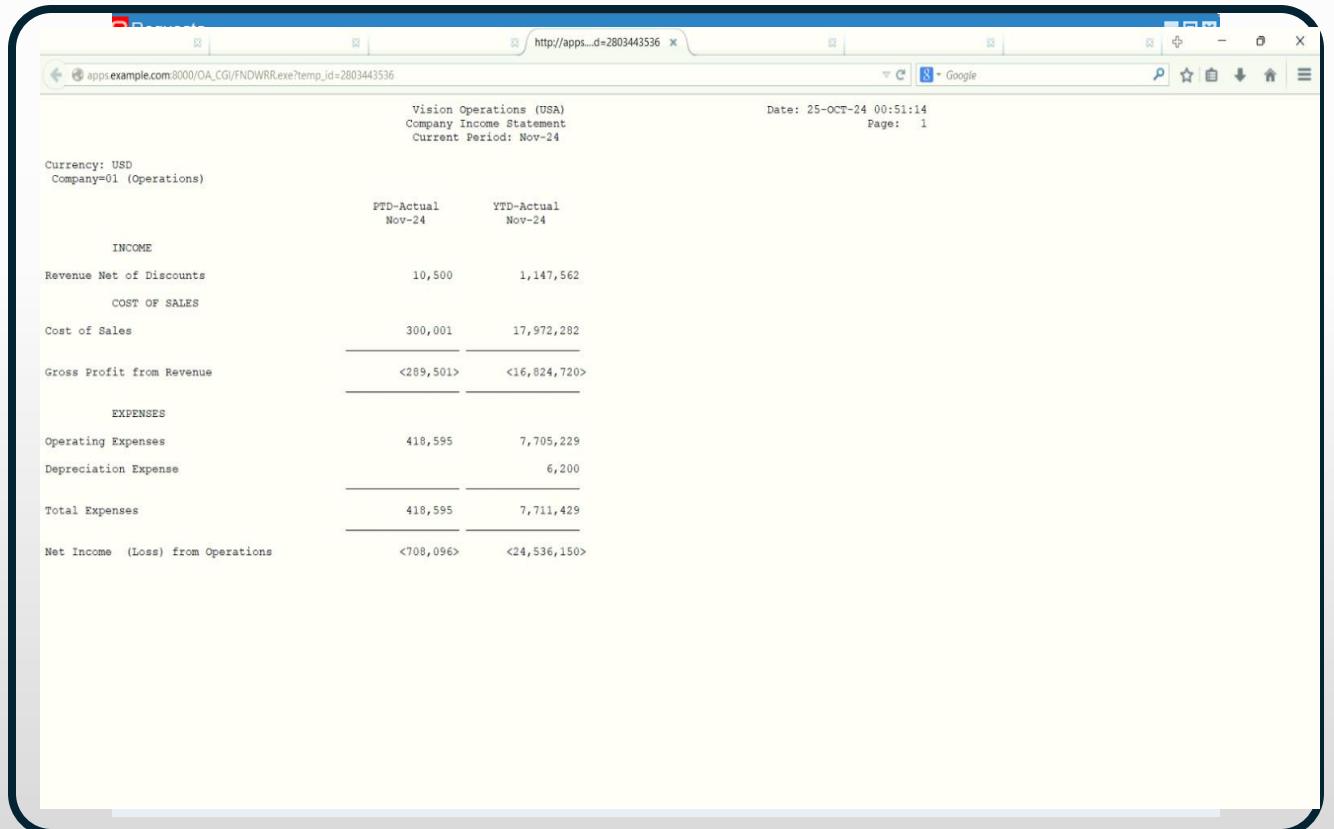
## 4. Generate Final Financial Statements

### 1- Run program close income statement

View -> Request

Press Find

Select your request and press View out put



Vision Operations (USA) Company Income Statement Current Period: Nov-24			Date: 25-OCT-24 00:51:14 Page: 1
Currency: USD Company=01 (Operations)		PTD-Actual Nov-24	YTD-Actual Nov-24
<strong>INCOME</strong>			
Revenue Net of Discounts		10,500	1,147,562
<strong>COST OF SALES</strong>			
Cost of Sales		300,001	17,972,282
Gross Profit from Revenue		<289,501>	<16,824,720>
<strong>EXPENSES</strong>			
Operating Expenses		418,595	7,705,229
Depreciation Expense			6,200
Total Expenses		418,595	7,711,429
Net Income (Loss) from Operations		<708,096>	<24,536,150>

## 4. Generate Final Financial Statements

### 1- Run program close income statement

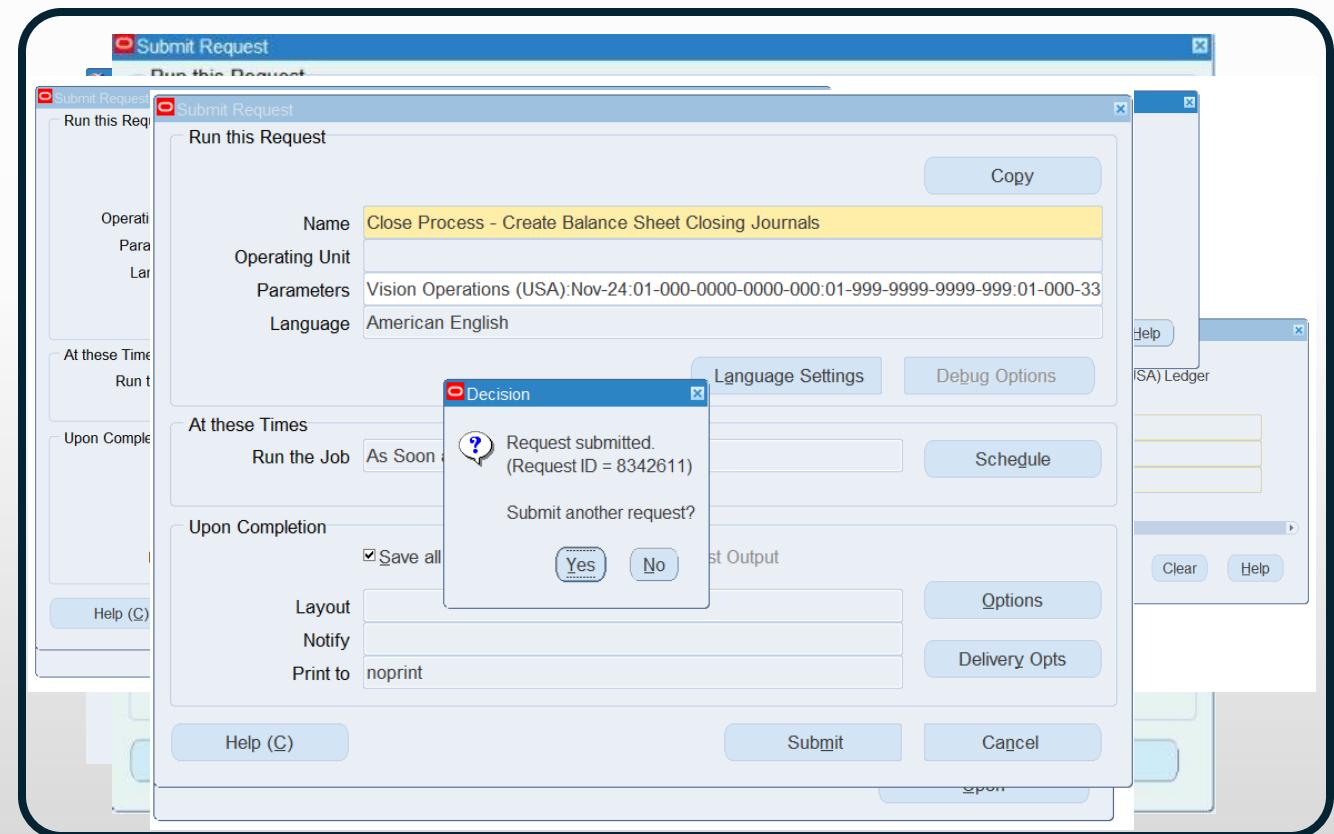
N: Report -> Request -> Standard

Select single request and press OK

Enter the Standard Program name  
as close balance sheet

Enter the Parameters as required  
and seen in the screen shot then  
click on OK button

After filling the required parameters  
click on submit then the request  
will run



## 4. Generate Final Financial Statements

### 1- Run program close balance sheet

**View -> Request**

**Press Find**

**Select your request and press View out put**

**In the balance sheet process, journal entries are created and posted, transferring all revenue and exp balances by debiting and crediting them into the retained earnings account to close the period.**

Vision Operations (USA) Company Balance Sheet Current Period: Nov-24		
Date: 25-OCT-24 00:52:14 Page: 1		
Currency: USD Company:01 (Operations)	PTD-Actual Nov-24	YTD-Actual Nov-24
<b>ASSETS</b>		
Current Assets		
Cash and Short Term Investments		
Accounts Receivable - Net of Allowance	<6,079,134>	117,112,109
Other Current Assets		3,596,496
Inventory	150,900	115,687,159
Total Current Assets	<5,928,234>	236,395,764
PROPERTY, PLANT, EQUIPMENT		
Cost of Property, Plant & Equipment		207,114,882
Less Accum. Depr & Amortization		<79,693,745>
Net Book Value of Assets		127,421,136
OTHER ASSETS		
Other Assets	7,000	210,031,289
<b>TOTAL ASSETS</b>	<b>&lt;5,921,234&gt;</b>	<b>573,848,190</b>
<b>LIABILITIES</b>		
Current Liabilities		
Liabilities - Due in One Year		1,115,668,721
Current Year Income Taxes Payable		604,117,862
Accrued Payroll and Taxes		2,965,544
Other Current Liabilities	40	
Total Current Liabilities	<5,235,537>	1,722,752,127
Long-Term Liabilities		
Long Term Portion of Bank Loan		43,770
Other Liabilities - Long Term	20,008,000	107,301,097
<b>Total Long Term Liabilities</b>	<b>20,008,000</b>	<b>107,344,867</b>

Cost of Property, Plant & Equipment		207,114,882
Less Accum. Depr & Amortization		<79,693,745>
Net Book Value of Assets		127,421,136
OTHER ASSETS		
Other Assets	7,000	210,031,289
TOTAL ASSETS	<5,921,234>	573,848,190

#### LIABILITIES

Current Liabilities		
Liabilities - Due in One Year	<5,235,577>	1,115,668,721
Current Year Income Taxes Payable		604,117,862
Accrued Payroll and Taxes	40	2,965,544
Other Current Liabilities		
Total Current Liabilities	<5,235,537>	1,722,752,127
Long-Term Liabilities		
Long Term Portion of Bank Loan		43,770
Other Liabilities - Long Term	20,008,000	107,301,097
Total Long Term Liabilities	20,008,000	107,344,867
TOTAL LIABILITIES	14,772,463	1,830,096,994

#### OWNER'S EQUITY

Capital and Retained Earnings	100	159,458,951
	Vision Operations (USA)	
	Company Balance Sheet	
	Current Period: Nov-24	

Date: 25-OCT-24 00:52:14  
Page: 2

Currency: USD  
Company=01 (Operations)

	PTD-Actual Nov-24 <708,096>	YTD-Actual Nov-24 <24,536,150>
Net Income for Current Year		
Total Owner's Equity	<707,996>	134,922,802
TOTAL LIABILITIES & OWNER'S EQUITY	14,064,467	1,900,716



# Thank You