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**NEW QUESTION: 1** Acme Corporation indicates that their network design must support the ability to scale to support a high number of remote sites. Which IGP is considered to scale better for a hub-and-spoke topology? **A. OSPF B. BGP C. EIGRP D. IS-IS** **Answer: C** **Explanation:** Explanation/Reference: <http://www.ciscopress.com/articles/article.asp?p=417092&seqNum=2> "EIGRP, in theory, scales much better in a hub-and-spoke topology-and this is true in real networks, too"

**NEW QUESTION: 2** 展示を参照してください。

EIGRPを実行するとき、RouterAがRouterCとルーティングアップデートを交換するために何が必要ですか。 **A.**

ルーターBには、接続されたネットワークごとに1つずつ、合計2つのネットワークステートメントが必要です。 **B.** DRが選出されるようにループバックインタフェースを設定する必要があります。 **C.** ルータAとルータCでno auto-summaryコマンドが必要です **D.**

すべてのルータで一致するようにAS番号を変更する必要があります **Answer: D** **Explanation:** Here we required same autonomous system between router A,B,C. Routing updated always exchange between in same EIGRP autonomous system. you can configure more than one EIGRP autonomous system on the same router. This is typically done at a redistribution point where two EIGRP autonomous systems are interconnected. Individual router interfaces should only be included within a single EIGRP autonomous system. Cisco does not recommend running multiple EIGRP autonomous systems on the same set of interfaces on the router. If multiple EIGRP autonomous systems are used with multiple points of mutual redistribution, it can cause discrepancies in the EIGRP topology table if correct filtering is not performed at the redistribution points. If possible, Cisco recommends you configure only one EIGRP autonomous system in any single autonomous system.

[http://www.cisco.com/en/US/tech/tk365/technologies\\_tech\\_note09186a0080093f07.shtml](http://www.cisco.com/en/US/tech/tk365/technologies_tech_note09186a0080093f07.shtml)

**NEW QUESTION: 3** 회사 P는 1 차 연도 7 월 1 일에 시작된 사업 결합을 위해 회사 순자산의 장부 금액과 동일한 현금으로 회사 S의 모든 보통주를 취득했습니다. 회사 S의 자산과 부채의 장부 금액은 건물의 장부 금액이 공정 가치 이상인 것을 제외하고는 공정 가치에 근접하였습니다. 회사 P의 1 년 12 월 31 일 연결 손익 계산서를 작성하는 과정에서 취득한 자산과 부채를 공정 가치로 기록하는 효과는 무엇이며 영업권 상각을

인식해야 하는가? **A. 옵션 C. 옵션 D. 옵션 A. 옵션 B**  
**Answer: A**  
**Explanation:** A business combination is accounted for as an acquisition regardless of the form of consideration given. Thus, assets acquired and liabilities assumed should be recorded at their fair values. The differences between fair values and carrying amounts will affect profit or loss when related expenses are incurred. The effect of recording the building at fair value in the consolidated balance sheet instead of its higher carrying amount on Company S's books will be to decrease future depreciation. If the building is to be used, fair value is its current replacement cost for similar capacity unless expected use indicates a lower value to the acquirer. If the building is to be sold, it should be reported at fair value minus cost to sell. The excess of the sum of the consideration transferred, any noncontrolling interest, and any previously held equity interest over the acquisition-date fair value of the net assets acquired will be recognized as goodwill. This amount will be tested for impairment but not amortized.

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