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NEW QUESTION: 1This question consists of an item pertaining to possible deficiencies in an accountant's review report. Jordan & Stone, CPAs, audited the financial statements of Tech Co., a nonissuer, for the year ended December 31, 20X1, and expressed an unqualified opinion. For the year ended December 31, 20X2, Tech issued comparative financial statements. Jordan & Stone reviewed Tech's 20X2 financial statements and Kent, an assistant on the engagement, drafted the accountants' review report below. Land, the engagement supervisor, decided not to reissue the prior year's auditors' report, but instructed Kent to include a separate paragraph in the current year's review report describing the responsibility assumed for the prior year's audited financial statements. This is an appropriate reporting procedure. Land reviewed Kent's draft and indicated in the Supervisor's Review Notes below that there were several deficiencies in Kent's draft.

Accountant's Review Report
We have reviewed and audited the accompanying balance sheets of Tech Co. as of December 31, 20X2 and 20X1, and the related statements of income, retained earnings, and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and generally accepted auditing standards. All information included in these financial statements is the representation of the management of Tech Co. A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements. Because of the inherent limitations of a review engagement, this report is intended for the information of management and should not be used for any other purpose. The financial statements for the year ended December 31, 20X1, were audited by us and our report was dated March 2, 20X2. We have no responsibility for updating that report for events and circumstances occurring after that date.

Jordan and Stone, CPAs
March 1, 20X3
Supervisor's Review Notes
There should be no reference to the American Institute of Certified Public Accountants in the first (introductory) paragraph.

A. Incorrect
B. Correct
Answer: A
Explanation:
Explanation/Reference: Explanation: Incorrect. There is and should be a reference to the American Institute of Certified Public Accountants in the first paragraph because the auditors are performing a review this year and not an audit.

NEW QUESTION: 2You created several database tables in a multi-target application and need to keep their names as short as possible. Which parameter of the .hd namespace file do you set to ignore?
A. mixinTypes
B. hdbtable
C. subfolder
D. name
Answer: C

NEW QUESTION: 3After the migration to SAP S/4HANA 1709, you notice in the currency configuration of the company code that the global currency has the "Currency Is Only Available In Controlling" indicator. What might be the cause of this? There are 2 correct answers to this question.**A.** Before the migration, the company code was NOT linked to a controlling area.**B.** Before the migration, the company code did NOT have any parallel currencies defined.**C.** Before the migration, the group currency of the controlling area was defined as a parallel currency in the company code.**D.** The controlling area linked to the company code was defined with currency type 20.**Answer: B,D**

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