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**NEW QUESTION: 1** Which statement does NOT describe how revenue is handled under the latest standards under ASC 606 and IFRS 15? **A.** You book the invoiced amount to the P&L when you meet the regulatory definition by Industry. **B.** You accrue for goods and services that you owe to customers because either you or they have relied on the contract. You no longer defer revenue. **C.** You value the accrual at estimated consideration and it is a monetary debt. **D.** Liability is a list of goods and services you actually owe to the customers for future satisfaction via transfer. **E.** You calculate the liability at inception and book it when either party acts. An Act could be shipping or invoicing. **Answer: A**

**NEW QUESTION: 2** 다음 중 민감한 데이터가 이메일을 통해 조직을 떠나는 것을 방지하는 데 가장 적합한 제어는 무엇입니까? **A.** 직원을 위한 암호화 솔루션 제공 **B.** 발신 이메일 검사 **C.** 정기적인 피싱 테스트 수행 **D.** 암호화 없이 발송되는 발신 이메일 차단 **Answer: B**

**NEW QUESTION: 3** **Answer:** Explanation: Explanation

**NEW QUESTION: 4** **A.** Option D **B.** Option A **C.** Option B **D.** Option C **Answer: B,D**

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