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NEW QUESTION: 1 Martin copied an NSF file from his development server to his production server using the operating system. He made some changes to the copy on the development server and noticed the copy on the production server also has his changes. How can this be happening? **A.** The design task on the production server is applying the changes from the development copy **B.** The changes are being replicated since an operating system copy preserves the replica ID **C.** The template on the development server is refreshing the design on the production server copy **D.** Admin on the production server is processing the changes from the development server **Answer: B**

NEW QUESTION: 2 When performing an engagement to review a nonissuer's financial statements, an accountant most likely would: **A.** Restrict the use of the accountant's report. **B.** Obtain an understanding of internal control. **C.** Confirm a sample of significant accounts receivable balances. **D.** Ask about actions taken at board of directors' meetings. **Answer: D**
Explanation: Explanation/Reference: Explanation: Choice "B" is correct. As part of the inquiries made during a review engagement, an accountant would ask about actions taken at board of directors' meetings that affect the financial statements. Choice "A" is incorrect. Certain procedures, such as confirmation of receivables and observation of inventory, are customarily performed in an audit but not in compilation or review engagements. Choice "C" is incorrect. A review engagement does not include obtaining an understanding of the client's internal control. Choice "D" is incorrect. The accountant would not normally restrict the use of the review report.

NEW QUESTION: 3 助成金管理システムは、助成金の支払いを計算するために使用されます。1日に1回、バッチインターフェイスはこのシステムから付与金額と受取人の詳細を抽出して、1度システムにインポートできるようにします。これにより、一晩で支払いを行うことができます。 **A.** トランザクションログの異常を確認する **B.** 両方のシステムからのデータの調整 **C.** 毎月の銀行調整をタイムリーに実行する **D.** 補助金と金融システムへのアクセスを制限する **Answer: B**

NEW QUESTION: 4 Section C (4 Mark) You as a Chartered Wealth Manager are approached by a client who is depositing some amount in an account that pays a ROI of 12% p.a. compounded monthly. She also has an option of investing in another account that pays ROI 12.76% p.a. compounded annually. She wants to know which of these is a better choice. **A.** 12.76% p.a. is better by .0775% **B.** 12.76% p.a. compounded annually is better **C.** 12% p.a. compounded monthly is better by .0775% **D.** 12% p.a. compounded monthly is better **Answer: A**

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