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**NEW QUESTION: 1**In einer Tabelle mit dem Namen Profits wird der Gesamtgewinn gespeichert, der jedes Jahr in einem Gebiet erzielt wird. Die Tabelle "Profits" enthält die Spalten "Territory", "Year" und "Profit". Sie müssen einen Bericht erstellen, in dem die Gewinne der einzelnen Gebiete für jedes Jahr und für das Vorjahr aufgeführt sind. Welche Transact-SQL-Abfrage sollten Sie verwenden?  
**A.** Gebiet auswählen, Jahr, Gewinn, LEAD (Profit, 1, 0) OVER (Aufteilung nach Gebiet, Auftrag nach Jahr) AS PrevProfit FROM Profits  
**B.** Gebiet auswählen, Jahr, Gewinn, LEAD (Profit, 1, 0) OVER (PARTITION BY Year ORDER BY Territory) AS PrevProfit FROM Profits  
**C.** Gebiet auswählen, Jahr, Gewinn, LAG (Profit, 1, 0) OVER (PARTITION BY Year ORDER BY Territory) AS PrevProfit FROM Profits  
**D.** Gebiet auswählen, Jahr, Gewinn, LAG (Profit, 1, 0) OVER (GEBIETSAUFTEILUNG NACH JAHRESREIHENFOLGE) AS PrevProfit FROM Profits  
**Answer: D**  
Explanation: Referenz: <http://msdn.microsoft.com/en-us/library/hh231256.aspx> Referenz: <http://msdn.microsoft.com/en-us/libra>

**NEW QUESTION: 2** 다음 중 세금 기반이 0 인 결과는 무엇입니까?  
**A.** 미수금 채권의 장부 금액은 미화 \$ 1,000이며 상환은 세금 효과가 없습니다.  
**B.** 비이자이자 수익의 장부 금액은 미화 \$ 10,000이며 관련이자 수익은 과세 소득 결정에 전적으로 포함되었습니다.  
**C.** 미지급 비용의 장부 금액은 미화 \$ 1,000이며 관련 비용은 과세 소득 결정에 전액 포함되어 있습니다.  
**D.** 매출 채권의 장부 금액은 미화 1,000,000 달러이며 관련 수입은 과세 소득 결정에 전액 포함되어 있습니다.  
**Answer: B**  
Explanation: The difference between the carrying amount of an asset or liability and its tax base is a temporary difference (TD). A taxable (deductible) TD results in taxable (deductible) amounts in the future when the carrying amount of the asset or liability is recovered or settled. The tax base is the amount attributed for tax purposes to an asset or liability. The tax base of an asset is the amount deductible against future taxable economic benefits when the asset's carrying amount is recovered. The tax base of a liability is the portion of the carrying amount that will not be deductible against future taxable economic benefits for tax purposes. The tax base of revenue received in advance a liability is the portion of the carrying amount taxable in the future. For unearned interest

revenue for which the related interest revenue was taxed on a cash basis, the tax base equals zero US \$1.000 carrying amount - \$1.000 not taxable in the future). An entity has purchased an asset with a 10-year useful life. It will use an accelerated depreciation method for determining taxable profit or tax loss. For determining accounting profit, it will use straight-line depreciation.

**NEW QUESTION: 3** Given:  
1. public class Boxer1 {  
2. Integer i; 3. int x; 4. public Boxer1(int y) { 5. x = i+y;  
6. System.out.println(x); 7. }  
8. public static void main(String[] args) { 9. new Boxer1(new  
Integer(4)); 10. } 11. }  
What is the result?  
**A.** Compilation fails because of an error in line 9.  
**B.** The value "4" is printed at the command line.  
**C.** Compilation fails because of an error in line 5.  
**D.** A NullPointerException occurs at runtime.  
**E.** A NumberFormatException occurs at runtime.  
**F.** An IllegalStateException occurs at runtime.  
**Answer: D**

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