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NEW QUESTION: 1

On January 1, 20X1, Pell Corp. purchased a machine having an estimated useful life of 10 years and no salvage. The machine was depreciated by the double declining balance method for both financial statement and income tax reporting. On January 1, 20X6, Pell changed to the straight-line method for financial statement reporting but not for income tax reporting. Accumulated depreciation at December 31, 20X5, was \$560,000. If the straight-line method had been used, the accumulated depreciation at December 31, 20X5, would have been \$420,000. Pell's enacted income tax rate for 20X6 and thereafter is 30%. The amount shown in the 20X6 income statement for the cumulative effect of changing to the straight-line method should be:

- A. \$0.
- B. \$98,000 credit.
- C. \$140,000 credit.
- D. \$98,000 debit.

Answer: A

NEW QUESTION: 2

Assuming UTF-8 encoding, what is the value of \$count?

- A. 0
- B. 1
- C. 2
- D. 3

Answer: A

NEW QUESTION: 3

You are preparing to delegate a number of business rules. What three prerequisite actions must be taken before preparing to delegate a number you can delegate the business rules? (Choose three.)

- A. Ensure a ruleset exists for the users who will manage the delegated rules
- B. Ensure the delegated rules are added to a locked ruleset
- C. Ensure a ruleset that will contain the delegated rules exists
- D. Ensure an access group exists for the users who will manage the delegated rules
- E. Ensure the delegated ruleset exists in the Production rulesets list

Answer: A,D,E

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