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NEW QUESTION: 1

Which of the following describes an "Action Register"?

- A. A list of tasks needed to deliver a Green IT project.
- B. A directory of key stakeholder responsibilities.
- C. A list of management concerns that need addressing.
- D. A database of software and hardware assets.

Answer: A

NEW QUESTION: 2

Lauren Jacobs, CFA, is an equity analyst for DF Investments. She is evaluating Iron Parts Inc. Iron Parts is a manufacturer of interior systems and components for automobiles. The company is the world's second largest original equipment auto parts supplier, with a market capitalization of \$1.8 billion. Based on Iron Parts's low price-to-book value ratio of 0.9* and low price-to-sales ratio of 0.15x, Jacobs believes the stock could be an interesting investment. However, she wants to review the disclosures found in the company's financial footnotes. In particular, Jacobs is concerned about Iron Parts's defined benefit pension plan. The following information for 2007 and 2008 is provided.

Iron Parts has adopted SFAS No. 158, Employers' Accounting for Defined Benefit Pensions and Other Postretirement Plans.

Jacobs wants to fully understand the impact of changing pension assumptions on Iron Parts's balance sheet and income statement. In addition, she would like to compute Iron Parts's economic pension expense.

Which of the following best describes the effects of the change in Iron Parts's discount rate for 2008, all else equal?

- A. Pension expense decreased and the PBO increased.
- B. Service cost decreased and the pension plan appeared more funded.
- C. Interest cost increased and retained earnings decreased.

Answer: B

Explanation:

Explanation/Reference:

Explanation:

The discount rate increased from 3-5% to 6.0%. An increase in the discount rate will result in lower service cost. Lower service cost will result in a lower PBO. A lower PBO will result in a higher funded status (more funded). Lower service cost will result in lower pension expense and higher retained earnings. The impact on interest cost cannot be determined without more information. (Study Session 6, LOS 22.c)

NEW QUESTION: 3

顧客は、要求された日にできるだけ多くの資材を発送することを望んでおり、欠品の場合はその後の配送を望んでいません。この要件を達成するために何を設定しますか？

正しい答えを選んでください。

- A. "数量がゼロより大きい1つの出荷を登録する必要があります"区分
- B. 受注ヘッダーの「配送完了」インジケータ
- C. 「完全な配送のみ（アイテムごと）が許可されます」インジケータ
- D. 「後続配信への制限なし」インジケータ

Answer: A

NEW QUESTION: 4

For each of the following statements, select Yes if the statement is true. Otherwise, select No.
NOTE: Each correct selection is worth one point.

Answer:

Explanation:

Explanation

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