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NEW QUESTION: 1

제조업체는 내년 내에 제조 및 배송 될 특별 주문 제품에 대해 선금금을 받습니다. 선금금은 제조업체의 현재 연도 대차 대조표에 다음과 같이 보고 해야 합니다.

- A. 대조 자산 금액.
- B. 유동 부채
- C. 비유동 부채
- D. 발생한 수입.

Answer: B

Explanation:

Recognition of an element of financial statement, income which includes revenue and gains) requires that two criteria be met. It must be probable that any future economic benefit associated with the item will flow to or from the enterprise, and the cost or value of the item must be measurable with reliability. The usual procedures for income recognition, e.g., that income be earned, reflect these criteria. Thus, income is recognized when an increase in future economic benefits is associated with an increase in an asset or a decrease in a liability. However, the enterprise has not substantially completed what it must do to be entitled to the benefits represented by the advance payment, and the receipt of future economic benefits is not sufficiently certain to merit income recognition.

Accordingly, a liability should be recognized because the entity has a current obligation arising from a past event that will require an outflow of economic benefits, that is, to deliver goods or to refund the customer's money. The delivery of good is to take place within a year of the balance-sheet date, therefore, the obligations is expected to be settled in the normal course of the operating cycle or is due to be settled within 12 months.

NEW QUESTION: 2

What should you do when you see faults during the initial setup and discovery process?

- A. You can safely ignore these faults.
- B. Reboot until the error messages go away.
- C. Log them and try to address the first one.
- D. Take note and address the faults.

Answer: A

NEW QUESTION: 3

SAP NWDS (Eclipse) uses different perspectives.

What are valid characteristics of the Process Development and the Process Modeling perspective?

Note: There are 2 correct answers to this question.

- A. The Process Modeling perspective is a subset of the Process Development perspective.
- B. The Process Development perspective offers a full set of capabilities for designing, implementing, and deploying a process.
- C. The Process Development perspective is a subset of the Process Modeling perspective.
- D. The Process Modeling perspective offers a full set of capabilities for designing, implementing, and deploying a process.

Answer: A,B

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