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NEW QUESTION: 1

A manufacturing company employs variable costing for internal reporting and analysis purposes. However, it converts its records to absorption costing for external reporting. The Accounting Department always reconciles the M o operating income figures to assure that no errors have occurred in the conversion. The fixed manufacturing overhead cost per unit was based on the planned level of production of 480.000 units.

Financial data for the year are presented below:

The difference between the operating income calculated under the variable costing method and the operating income calculated under the absorption costing method would be:

- A. US \$60,000
- B. US \$90,000
- C. US \$120,000
- D. US \$57,600

Answer: A

Explanation:

The difference between variable costing and absorption costing is that the former treats fixed manufacturing overhead as a period cost. The latter method treats it as a product cost. Given that sales exceeded production, both methods expense all fixed manufacturing overhead incurred during the year. However, 10,000 units (10,000 sales - 500,000 production) manufactured in a prior period were also sold. These units presumably were recorded at US \$10 under variable costing and US \$16 under absorption costing. Consequently, absorption costing operating income is US \$60,000 (10,000 units \$6) less than that under variable costing.

NEW QUESTION: 2

Which color model would you find in a printer?

- A. RGB
- B. CMYK
- C. LAB
- D. HSB

Answer: B

Explanation:

Reference:

The CMYK color model (process color, four color) is a subtractive color model, used in color printing, and is also used to describe the printing process itself. CMYK refers to the four inks used in some color printing: cyan, magenta, yellow, and key (black).

NEW QUESTION: 3

You need to implement the secondary schedule functionality for inspectors.

Which two actions should you perform? Each correct answer presents part of the solution.

- A. Browse through the client database to find all clients with the same postal code.
- B. Specify the maximum distance of nearby equipment.
- C. Ascertain the proximity of the nearest piece of client-owned equipment.
- D. Define a geofence by using the location capabilities of the

device.

Answer: B,D

Explanation:

* From scenario, the secondary scheduling requirement is: Inspectors must be able to request a list of other clients within a specified search distance who might require equipment inspection.

* Geofence / A geo-fence is a virtual perimeter for a real-world geographic areas. A geofence could be dynamically generated-as in a radius around a store or point location. / Geofence class Contains the information to define a geofence, an area of interest, to monitor.

NEW QUESTION: 4

Which kind of evidence can be considered most reliable to arrive at an analytical assertion?

- A. textual
- B. corroborative
- C. circumstantial
- D. indirect
- E. direct

Answer: E

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