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NEW QUESTION: 1 Stanley Bostwick, CFA, is a business services industry analyst with Mortonworld Financial. Currently, his attention is focused on the 2008 financial statements of Global Oilfield Supply, particularly the footnote disclosures related to the company's employee benefit plans. Bostwick would like to adjust the financial statements to reflect the actual economic status of the pension plans and analyze the effect on the reported results of changes in assumptions the company used to estimate the projected benefit obligation (PBO) and net pension cost. But first, Bostwick must familiarize himself with the differences in the accounting for defined contribution and defined benefit pension plans.Global Oilfield's financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). Excerpts from the company's annual report are shown in the following exhibits.As compared to Global Oilfield's reported pension expense, economic pension expense for the year ended2008 is:**A.** higher.**B.** lower.**C.** the same.**Answer: B**Explanation:
Explanation/Reference:Explanation:For the year-ended 2008, Global Oilfield's reported pension expense was €7,704 (Exhibit 4), and its economic pension expense was €3,410 (€8,298 service cost + €4,128 interest cost - €1,932 actuarial gain - €7,084 actual return). Alternatively, economic pension expense can be calculated as the change in the funded status excluding contributions (€2,524 funded status for 2008 - €934 funded status for 2007 -€5.000 contributions for 2008). (Study Session 6, LOS 22.f)

NEW QUESTION: 2HOTSPOTYou need to meet the inventory requirements.What should you do? To answer, select the appropriate options in the answer area.Hot Area:**Answer:**
Explanation:

NEW QUESTION: 3 You are implementing Oracle General Ledger at ABC Enterprises. ABC Enterprises is a legal entity and must perform corporate and statutory reporting. It operates in a country that requires companies to have two complete ledgers: one for statutory reporting and another for corporate reporting.Identify the best option for primary and secondary ledgers.
A. Use the primary ledger to satisfy corporate reporting requirements, and then use a secondary ledger to satisfy statutory reporting requirements.**B.** Use the primary ledger to satisfy statutory reporting requirements, and then use a secondary ledger to satisfy corporate reporting requirements.**C.** Use the primary ledger to satisfy corporate reporting requirements, and then use an adjustment-only secondary ledger to satisfy statutory reporting requirements.

D. Use the primary ledger to satisfy statutory reporting requirements, and then use an adjustment-only secondary ledger to satisfy corporate reporting requirements.**Answer: A**

NEW QUESTION: 4 Your company use AWS KMS for management of its customer keys. From time to time, there is a requirement to delete existing keys as part of housekeeping activities. What can be done during the deletion process to verify that the key is no longer being used. Please select:**A.** Rotate the keys once before deletion to see if other services are using the keys **B.** Change the 1AM policy for the keys to see if other services are using the keys**C.** Use Key policies to see the access level for the keys**D.** Use CloudTrail to see if any KMS API request has been issued against existing keys**Answer: D**Explanation:ExplanationThe AWS lentation mentions the followingYou can use a combination of AWS CloudTrail, Amazon CloudWatch Logs, and Amazon Simple Notification Service (Amazon SNS) to create an alarm that notifies you of AWS KMS API requests that attempt to use a customer master key (CMK) that is pending deletion. If you receive a notification from such an alarm, you might want to cancel deletion of the CMK to give yourself more time to determine whether you want to delete it Options B and D are incorrect because Key policies nor 1AM policies can be used to check if the keys are being used.Option C is incorrect since rotation will not help you check if the keys are being used.For more information on deleting keys, please refer to below URL:
https://docs.aws.amazon.com/kms/latest/developereuide/deletine-keys-creatine-cloudwatch-alarm.html The correct answer is: Use CloudTrail to see if any KMS API request has been issued against existing keys Submit your Feedback/Queries to our Experts

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