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**NEW QUESTION: 1**Which file does JPKGCTL create to enable an optimized export of packages?  
Response:**A.** sizes.xml**B.** db.size.xml**C.** jsplitter\_cmd.properties**D.** split\_input.txt**Answer: A**

**NEW QUESTION: 2**Your IT manager has requested that you start providing weekly reports of CPU utilization on all network devices.Which monitoring function should be enabled on the MAG Series device?**A.** Admin logging**B.** Syslog server logging**C.** Event logging**D.** SNMP logging  
**Answer: D**

**NEW QUESTION: 3**On January 1, 20X1, Pell Corp. purchased a machine having an estimated useful life of 10 years and nosalvage. The machine was depreciated by the double declining balance method for both financialstatement and income tax reporting. On January 1, 20X6, Pell changed to the straight-line method forfinancial statement reporting but not for income tax reporting. Accumulated depreciation at December 31,2 0X5, was \$560,000. If the straight-line method had been used, the accumulated depreciation atDecember 31, 20X5, would have been \$420,000. Pell's enacted income tax rate for 20X6 and thereafter is3 0%. The amount shown in the 20X6 income statement for the cumulative effect of changing to thestraight-line method should be:**A.** \$98,000 credit.**B.** \$98,000 debit.**C.** \$0.**D.** \$140,000 credit.**Answer: C**  
Explanation: Choice "d" is correct. A change in the method of depreciation is now considered to be both a change inmethod and a change in estimate. These changes should be accounted for as changes in estimate andhandled prospectively. The new depreciation method should be used as of the beginning of the year ofchange and should start with the current book value of the underlying asset. No retroactive orretrospective calculations should be made, and no adjustment should be made to retained earnings. And,certainly, the cumulative effect should not be reflected on the income statement any more. Choices "a", "b", and "c" are incorrect, per the above Explanation: .

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