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(Test king AD0-E716) For employers, a valid certification may help companies expand their business and gain more advantages.

NEW QUESTION: 1 Tobin Yoakam, CFA, is analyzing the financial performance of Konker Industries, a U.S. company which is publicly traded under the ticker KONK. Yoakam is particularly concerned about the quality of Konker's financial statements and its choices of accounting methodologies.Below is a summary of Konker's financial statements prepared by Yoakam.Konker has an operating lease for several of its large machining tools. The lease term expires in five years, and the annual lease payments are $2 million. The applicable interest rate on the operating lease is 9%.Yoakam believes that the operating lease should be capitalized and treated as a finance lease. For purposes of adjusting the financial statements, Yoakam believes that the machining tools should be depreciated using straight-line depreciation with a salvage value of $3 million.At the beginning of 20X8, Konker formed a qualified special purposes entity (QSPE) and sold a portion of its accounts receivables to the QSPE. The total amount of accounts receivables sold to the QSPE was$13.5 million. Yoakam has noted in his research that the Financial Accounting Standards Board (FASB) is considering the elimination of qualified special purposes entities.Konker has three major operating divisions: Konker Industrial, Konker Defense, and Konker Capital.Yoakam has computed the EBIT margin for each division over the last three years as well as the ratio of the percentage of total capital expenditures to the percentage of total assets for each division.Since Yoakam is concerned about the quality of Konker's earnings, he decides to analyze the accrual ratios using the balance sheet approach. The table below contains the last three years of accrual ratios for Konker and the industry average.If Yoakam capitalizes Konker's operating lease in his analysis, the Konker's adjusted interest coverage ratio for 20X8 would be closest to:**A.** 8.56.**B.** 15.69.**C.** 7.12.**Answer: A**Explanation:Explanation/Reference:Explanation:The unadjusted interest coverage ratio is calculated as follows:To adjust the interest coverage ratio for the operating lease, we need to take EBIT and add back the lease/ rental expense (the lease payment amount) and subtract an estimate of depreciation for the machinery.Then, we need to add the

appropriate interest expense for the operating lease to the overall interest expense.To compute the interest expense and depreciation for the operating lease, we must first calculate the present value of the operating lease as follows:PMT = 2,000I/Y = 9N = 5FV = 0CPT PV = 7,779.30Depreciation and interest expense are then calculated as:The adjusted interest coverage ratio is:(Study Session 7, LOS 26.c)

NEW QUESTION: 2 Your network contains an Active Directory domain named adatum.comYou have a Central Store for Group Policy.You have a custom administrative template that contains the settings for an application named Appl.Administrators who use computers in French report that the App1 settings always appear in English in Group Policy objects (GPOs).You need to ensure that the App1 settings appear in French for users who have French computers.What should you do? To answer, select the appropriate options in the answer area.NOTE: Each correct selection is worth one point.**Answer:** Explanation:ExplanationReferences:
https://fileinfo.com/extension/adml
https://sourcedaddy.com/windows-7/local-storage-of-admx-template-files.html

NEW QUESTION: 3A manual purchase order remains in the ordering status. Which steps must you perform to transmit it to the supplier?Please choose the correct answer.Response:**A.** - The requester agent selects mark ordered- The purchase order is manually sent to the supplier**B.** - The purchasing agent selects mark ordered- The purchase order is manually sent to the supplier**C.** - The purchasing agent selects mark ordered- SAP Ariba e-mails the purchase order using the e-mail address in the supplier record**D.** - The requester agent selects mark ordered- SAP Ariba e-mails the purchase order using the e-mail address in the supplier record**Answer: B**

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