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NEW QUESTION: 1A. Option AB. Option BC. Option CD. Option DAnswer: C

NEW QUESTION: 2What is a key advantage and key risk in using a public cloud environment?**A. Dedicated NetworksB. MultiplexingC. Dedicated HostsD. Multi-tenancyAnswer: D**

NEW QUESTION: 3In evaluating the reasonableness of an accounting estimate, an auditor most likely would concentrate on key factors and assumptions that are:**A. Consistent with prior periods.B. Similar to industry guidelines.C. Deviations from historical patterns.D. Objective and not susceptible to bias.Answer: C**Explanation:Explanation/Reference:Explanation:Choice "D" is correct. In evaluating the reasonableness of an estimate, an auditor would normally concentrate on key factors and assumptions that are (1) significant to the accounting estimate, (2)sensitive to variations, (3) deviations from historical patterns, or (4) subjective and susceptible to misstatements and bias.Choice "A" is incorrect. The auditor need not concentrate on key factors or assumptions that are consistentwith those of prior periods, since estimates based on such assumptions are less likely to be misstated.Choice "B" is incorrect. The auditor need not concentrate on key factors or assumptions that are similar toindustry guidelines, since estimates based on such assumptions are less likely to be misstated.Choice "C" is incorrect. The auditor need not focus on factors that are objective and not susceptible to bias, since estimates based on such assumptions are less likely to be misstated.

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