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All the features will be explained as follows.

**NEW QUESTION: 1**A customer with limited financial resources needs to deploy a highly available application on a physical server that requires a large disk space. Which solution is the best fit for this customer?**A.** Use the Cisco UCS C-Series Rack-Mount Server with multiple disks and a RAID controller.**B.** Use two drive arrays with synchronous replication.**C.** Use a server with a large internal disk and external tape library for backup.**D.** Use two NAS devices with RAID and file replication software on a separate server.**Answer: A**

**NEW QUESTION: 2****A.** Cable**B.** Dial-up**C.** Satellite**D.** WiFi**Answer: C**

**NEW QUESTION: 3**제조업체는 경쟁 제품보다 약간 더 많은 비용을 청구하지만 소비자에게 보다 자유로운 보증 정책을 제공하는 고품질 제품을 생산합니다. 이 제품에는 인건비와 자재 비용이 모두 포함 된 5년 보증이 적용됩니다. 다음 중 보증에 대한 적절한 회계 방법을 정의하는 것은 무엇입니까?**A.** 현금 기준**B.** 판매 보증**C.** 세금 기준**D.** 규정의 인정**Answer: D****Explanation:**A provision is a liability of uncertain timing and amount A liability is a present obligation arising from past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits. Whether a past event results in a present obligation is usually clear. Thus, it is clear from the circumstances that the entity's sale of goods without warranty is an obligating event that resulted in a present obligation for the issuance of warranty costs. Recognition of provisions is appropriate when the entity has a legal or constructive present obligation resulting from a past event (called an obligating event), it is probable that an outflow of economic benefits will be necessary to settle the obligation, and its amount can be reliably estimated. Assuming that the amount of warranty costs can be reliably estimated all though they are uncertain in timing and amount compared with a trade payable, for example) and that the outflow is probable in these circumstances, "more likely than not"), the manufacturer's contractual present obligating should result in recognition of a provision.

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