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NEW QUESTION: 1

- A. Option D
- B. Option A
- C. Option B
- D. Option C

Answer: C

NEW QUESTION: 2

While configuring WOS policy, analysis of the switching infrastructure indicates that the switches support

1P3Q3T egress queueing. Which option describes the egress queueing in the infrastructure?

- A. The priority queue should use less than 20% of the total bandwidth
- B. The 1P3Q3T indicates one priority queue, three standard queues, and three thresholds
- C. The threshold configuration allows of inter-queue WOS by utilizing buffers
- D. The priority queue must contain real-time traffic and network management traffic

Answer: B

NEW QUESTION: 3

Voyager Inc., a primarily internet-based media company, is buying The Daily, a media company with exposure to newspapers, television, and the internet.

Voyager's acquisition of The Daily is The company's second major acquisition in its history. The previous acquisition was at the height of the merger boom in the year 2000. Voyager purchased the Dragon Company at a premium to net asset value, thereby doubling the company's size. Voyager used the pooling method to account for the acquisition of Dragon; however, because of FASB changes to the Business Combination Standard, Voyager will use the acquisition

method to account for the Daily acquisition.

Voyager has made an all-cash offer of \$45 per share to acquire The Daily. Wall Street is skeptical about the merger. While Voyager has been growing its revenues by 40% per year, The Daily's revenue growth has been less than 2% per year. Michael Renner, the CFO of Voyager, defends the acquisition by stating that The Daily has accumulated a large amount of tax losses and that the combined company can benefit by immediately increasing net income after the merger. In addition, Renner states that the New Voyager will eliminate the inefficiencies of the internet operations and thereby boost future earnings. Renner believes that the merged companies will have a value of \$17.5 billion.

In the past, The Daily's management has publicly stated its opposition to merging with any company, a position management still maintains. As a result of this situation, Voyager submitted their merger proposal directly to The Daily's board of directors, while the firm's CEO was on vacation. Upon returning from vacation, The Daily's CEO issued a public statement claiming that the proposed merger was unacceptable under any circumstances.

Voyager used the pooling of interests method when accounting for the 2000 acquisition of Dragon, rather than the acquisition method it would use today. Which of the following is least likely a feature of the pooling of interests method?

- A. The pooling of interests method combines historic book values and fair values.
- B. The pooling of interests method combines historic book values.
- C. Operating results for prior periods are restated as though the two firms were always combined.

Answer: A

Explanation:

Explanation/Reference:

Explanation:

Historically, two accounting methods have been used for business combinations: (1) the purchase method and (2) the pooling-of-interests method. However, over the last few years, the pooling method has been eliminated from U.S. GAAP and IFRS. Now, the acquisition method is required.

The pooling-of-interests method, also known as uniting-of-interests method under IFRS, combined the ownership interests of the two firms and viewed the participants as equals-neither firm acquired the other. The assets and liabilities of the two firms were simply combined. Key attributes of the pooling method include the following:

- * The two firms are combined using historical book values.
- * Operating results for prior periods are restated as though the two firms were always combined.
- * Ownership interests continue, and former accounting bases are maintained.

Note that fair values played no role in accounting for a business combination using the pooling method- the actual price paid was suppressed from the balance sheet and income statement. (Study Session 5, LOS 21.c)

NEW QUESTION: 4

새로 프로비저닝된 1Gbps AWS Direct Connect 연결에서 VPC에 액세스하기 위한 가상 인터페이스를 구성하고 있습니다. 어떤 두 가지 구성 값을 제공해야 합니까? (둘을 선택하십시오.)

- A. 가상 사설 게이트웨이
- B. 공개 AS 번호
- C. 광고 할 IP 접두사
- D. VLAN ID
- E. 직접 연결 위치

Answer: A,B

Explanation:

설명

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