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**NEW QUESTION:** Analytical procedures performed during an audit indicate that accounts receivable doubled since the end of the prior year. However, the allowance for doubtful accounts as a percentage of accounts receivable remained about the same. Which of the following client Explanations would satisfy the auditor?  
**A.** Internal control activities over the recording of cash receipts have been improved since the end of the prior

year.**B.** The client opened a second retail outlet during the current year and its credit sales approximately equaled the older outlet.**C.** The client tightened its credit policy during the current year and sold considerably less merchandise to customers with poor credit ratings.**D.** A greater percentage of accounts receivable are listed in the "more than 120 days overdue" category than in the prior year.**Answer: B**Explanation: Explanation/Reference:Explanation:Choice "C" is correct. If a second, similar retail outlet was opened, one would expect sales and accounts receivable to double. As long as the collection rates for the new outlet's receivables were expected to be similar to those of the original outlet, the allowance for doubtful accounts as a percentage of accounts receivable would remain the same.Choice "A" is incorrect. If more receivables are potentially uncollectible in the current year (as opposed to the prior year), the allowance for doubtful accounts as a percentage of receivables should increase to reflect the greater level of estimated bad debts.Choice "B" is incorrect. Improved control activities related to the recording of cash receipts might result in a decrease in accounts receivable in the current year as compared to the prior year, not an increase. In addition, improving such controls would not be likely to affect the allowance for doubtful accounts as a percentage of receivables.Choice "D" is incorrect. If the client sold less merchandise to customers with poor credit ratings, the allowance for doubtful accounts as a percentage of receivables should decrease to reflect the lower level of estimated bad debts.

**NEW QUESTION: 2**Referring to the above screen capture, on which controller can you add an administrative user and assign a controller management role?**A.** must be done in the RADIUS server **B.** Controller 10.1.10.100 only**C.** Controller 10.1.20.100 and 10.254.1.3 only**D.** Controller 10.254.1.101 only**E.** All three Controllers**Answer: E**

**NEW QUESTION: 3**You are designing a data-oriented application that features a variety of storage schemas.The application object model must be mapped to the various storage schemas.You need to enable developers to manipulate the data.Which ADO.NET data access strategy should you use? (Each correct answer presents a complete solution. Choose all that apply.)**A.** DataReader**B.** Entity Framework**C.** DataAdapter**D.** LINQ to SQL**Answer: B,C,D**Explanation:Explanation/Reference:Explanation:

**NEW QUESTION: 4**Which of the following activity sequencing techniques uses nodes to symbolize the dependencies of each activity?**A.** Arrow Diagramming Method**B.** Gantt Chart Method**C.** Critical Chain Method**D.** Critical Path Method**Answer: A**

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