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#### **NEW QUESTION: 1**

An entity engaged a CPA to determine whether the client's web sites meet defined criteria for standard business practices and controls over transaction integrity and information protection. In performing this engagement, the CPA should comply with the provisions of:

- A. Statements on Assurance Standards.
- B. Statements on Standards for Attestation Engagements.
- C. Statements on Standards for Management Consulting Services.
- D. Statements on Auditing Standards.

**Answer: B**

Explanation:

Explanation/Reference:

Explanation:

Choice "B" is correct. A WebTrust engagement is an attestation engagement in which the CPA determines whether the client's web site meets defined criteria relating to transaction integrity, information protection, and disclosure of business practices. Attestation engagements should be performed in accordance with Statements on Standards for Attestation Engagements (SSAEs). Choice "A" is incorrect. Statements on Assurance Standards is a distracter. Choice "C" is incorrect. Consulting services provided by CPAs range from advice on accounting-related matters to a wide range of services involving diverse technical disciplines. Consulting services performed by CPAs should be performed in accordance with Statements on Standards for Consulting Services (SSCSs). Choice "D" is incorrect. Audits (generally of financial statements) performed by CPAs should be performed in accordance with Statements on Auditing Standards (SASs).

**NEW QUESTION: 2**

A lender is evaluating the creditworthiness of a company that has high levels of operating leverage. In determining the debt capacity of the company, the bank would MOST LIKELY prefer a:

- A. high debt to tangible net worth ratio.
- B. high total liabilities to total assets ratio.
- C. low times interest earned ratio.
- D. low long-term debt to capital ratio.

**Answer: D**

**NEW QUESTION: 3**

In ARP resolves the protocol address of the remote device on each virtual circuit, including IP addresses and IPX addresses.

- A. TRUE
- B. FALSE

**Answer: A**

**NEW QUESTION: 4**

Assume you are working as the project manager on the first project in your company to use the critical chain approach to scheduling. You are a [\[email&#160;protected\]](#) and also are certified in critical chain. You are getting ready for a

performance review with your Governance Board, and you can expect they will ask questions about \_\_\_\_\_

- A. Schedule risk
- B. Performance to date since the past review meeting
- C. The magnitude of variance against the schedule baseline
- D. The buffer needed and buffer remaining

**Answer: D**

Explanation:

Critical chain is an approach in scheduling in which the project team can place buffers on any project schedule path to account for limited resources and project uncertainties. During a performance review, comparing the amount of buffer remaining to the amount of buffer needed to protect the delivery date can help to determine schedule status. [Monitoring and Controlling] [\[email&#160;protected\]](#), [\[email&#160;protected\]](#) Guide, 2013, 180, 189

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