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**NEW QUESTION: 1**

A security engineer must provision dynamic TrustSec classifications. Which two classification options must the engineer select to accomplish this task? (Choose two.)

- A. interface
- B. MAB
- C. VLAN
- D. 802.1X
- E. IP subnet

**Answer: B,D**

**NEW QUESTION: 2**

A manufacturer receives an advance payment for special-order

goods that are to be manufactured and delivered within the next year. The advance payment should be reported in the manufacturer's current-year balance sheet as a(n):

- A. Current liability
- B. Noncurrent liability
- C. Accrued revenue.
- D. Contra asset amount.

**Answer: A**

Explanation:

Recognition of an element of financial statement, income which includes revenue and gains) requires that two criteria be met. It must be probable that any future economic benefit associated with the item will flow to or from the enterprise, and the cost or value of the item must be measurable with reliability. The usual procedures for income recognition, e.g., that income be earned, reflect these criteria. Thus, income is recognized when an increase in future economic benefits is associated with an increase in an asset or a decrease in a liability. However, the enterprise has not substantially completed what it must do to be entitled to the benefits represented by the advance payment, and the receipt of future economic benefits is not sufficiently certain to merit income recognition.

Accordingly, a liability should be recognized because the entity has a current obligation arising from a past event that will require an outflow of economic benefits, that is, to deliver goods or to refund the customer's money. The delivery of good is to take place within a year of the balance-sheet date, therefore, the obligations is expected to be settled in the normal course of the operating cycle or is due to be settled within 12 months.

### **NEW QUESTION: 3**

A project manager is running a complex transformation project During a team briefing.the lead resource raises a concern that a critical milestone is being affected because tasks are taking longer than expected.

What should project manager do?

- A. Review the project management plan to identify how the estimates were built
- B. Inform protect sponsor of the expected delay and potential impact
- C. Increase the number of resources to ensure that milestones are achieved
- D. Identity collective actions and raise the issue to the change control board (CCB if needed).

**Answer: D**

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