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NEW QUESTION: 1

An entity issued a noninterest bearing note payable due in 1 year in exchange for land.

The fair value of the land is not reliably determinable. Which of the following statements is true concerning the accounting for the transaction?

- A.** Interest on the note should be imputed at the prevailing rate for similar notes, and the land should be recorded at the present value of the note.
- B.** The land should be recorded at the future value of the note, and interest should be imputed at the prevailing rate on similar notes.
- C.** Interest on the note should be imputed at the prime rate, and the land should be recorded at the discounted value of the note.
- D.** No interest should be recognized on the note, and the land should be recorded at the present value of the note

Answer: A

Explanation:

When a financial liability is initially recognized, the entity should measure it at its cost as is the fair value of the consideration received. The fair value ordinarily is determined by reference to the transaction price or other market prices.

If these prices are not reliably determinable, the fair value is estimated by discounting the future cash payments at an imputed rate equal to the prevailing market rate for a similar instrument similar as to currency term, and type of rate) of an issuer with a similar credit rating.

NEW QUESTION: 2

Which material are displayed when the planner check the availability list? choose 1 answer

- A. only the stock material
- B. stock material and production resources and tools material
- C. stock and non-stock material
- D. only the non-available stock material

Answer: D

NEW QUESTION: 3

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Answer:
Explanation:

Explanation

Box 1: No

The following three lock types are used for row- and page-level

locking:

Shared (S)

Exclusive (X)

Update (U)

An exclusive lock reserves a page or row, but not a whole table, for the exclusive use of a single transaction.

Note: Read committed specifies that statements cannot read data that has been modified but not committed by other transactions.

Box 2: No

Taskpriority is 0, which is the default priority. The transaction could be chosen as the victim if other transactions have a priority higher than 0.

Box 3: Yes

References:

<https://www.sqlshack.com/what-is-a-sql-server-deadlock/>

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