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

How do you develop a SAP NetWeaver PI proxy?

- A.** Design a service interface in Enterprise Services Repository and generate the proxy in the back end.
- B.** Design a service interface in the Integration Directory and generate the proxy in the back end.
- C.** Set a function module to "RFC-enabled" and configure an

RFC-enabled proxy adapter.

D. Develop a proxy in Enterprise Services Repository and set the proxy port to 8080.

**Answer: A**

**NEW QUESTION: 2**

A. Option A

B. Option D

C. Option B

D. Option C

**Answer: B**

Explanation:

The relationship between Employee and e-mail is poorly implemented here.

There is low cohesion.

Note:

Low cohesion is associated with undesirable traits such as being difficult to maintain, difficult to test, difficult to reuse, and even difficult to understand.

Cohesion is decreased if:

The functionalities embedded in a class, accessed through its methods, have little in common. Methods carry out many varied activities, often using coarsely-grained or unrelated sets of data. Disadvantages of low cohesion (or "weak cohesion") are:

Increased difficulty in understanding modules.

Increased difficulty in maintaining a system, because logical changes in the domain affect multiple modules, and because changes in one module require changes in related modules.

Increased difficulty in reusing a module because most applications won't need the random

set of operations provided by a module. Reference: Cohesion (computer science)

**NEW QUESTION: 3**

On the first day of the current fiscal year, an entity issued 1,000 bonds, each of which is convertible into 199 ordinary shares of the issuer. The face amount of each bond is US \$1,000, the nominal annual interest rate is 7%, and the market annual interest rate for similar convertible debt is 9%. Interest is payable at the end of each year of the bonds' 5-year term. The present values of 1 for 5 periods at 7% and 9% are .713 and respectively. The present values of an ordinary

annuity of 1 for 5 periods at 7% and 9% are 4.100 and respectively. The fair value of the bonds' equity component is not determinable. What is the entry for the recognition of the convertible bonds?

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

**Answer: C**

Explanation:

The initial total carrying amount of convertible debt or of debt instruments issued with detachable share purchase warrants should be allocated between the debt instruments and the equity feature, and these debt and equity components should be separately accounted for. The total assigned initially to the instrument as a whole equals the fair value of the consideration received. However, the IFRSs do not stipulate a method for making the allocation. One approach is to assign to the less easily measurable component a residual amount after determining the amount of the more readily measurable component. For example, the future payments on the financial liability might be discounted at the market rate for a similar instrument without an equity feature. This amount would then be subtracted from the amount of the compound instrument as whole to determine the carrying amount of the equity feature. This method is appropriate when the fair value of the equity feature is not determinable. Thus, the present value of the principal repayment discounted at the market rate of 9% is US \$650,000  $(\$1,000,000 \times 0.65)$ , the present value of the interest payments discounted at 9% is US \$272,300  $(\$1,000,000 \times 0.2723)$  and their total is US \$922,300. The residual amount assignable to the equity feature is therefore US \$77,700  $(\$1,000,000 - \$922,300)$ , which is also the bond discount given that the convertible bonds were issued at par.

**NEW QUESTION: 4**

Click the Exhibit button.

Referring to the exhibit, which two statements are correct? (Choose two.)

- A. The routes in user-a.inet.0 are imported into inet.0
- B. The RIB group can be applied to OSPF.
- C. The routes in inet.0 are imported into user-a.inet.0
- D. The RIB group cannot be applied to OSPF.

**Answer: A,B**

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