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NEW QUESTION: 1

Who should conduct exit interviews?

- A. senior executives
- B. human resources officers
- C. a third party
- D. departmental managers

Answer: C

Explanation:

Explanation: Exit interviews should be conducted by a third party. In many cases, employees will leave an organization because they are not satisfied with it or with the work environment. However, an employee may not feel comfortable sharing these complaints with current members of the organization. Indeed, this reticence may be a result of why they are leaving the organization in the first place. Having exit interviews conducted by a third party ensures that the process will yield more useful information for the organization.

NEW QUESTION: 2

DRAG DROP

A company has 10 Windows 8.1 client computers. You purchase a Windows Store app and install the app on several computers. The hard drive of a computer on which the application is installed fails. You reinstall Windows 8.1. You need to reinstall the Windows Store app on the computer. Which three actions should you perform in sequence? (To answer, move the appropriate actions from the list of actions to the answer area and arrange them in the correct order.)

Answer:

Explanation:

NEW QUESTION: 3

KW Ltd. enters into a lease agreement for a piece of equipment. The lease term is 4 years, and the equipment has a useful life of 5 years. The equipment costs \$240,000. The lease agreement includes a guaranteed residual value of \$50,000. The lease is classified as a finance lease. The depreciation method used by KW for owned assets is the straight-line method. What is the annual depreciation expense for this lease?

- A. US \$ 47,500
- B. US \$ 44,000
- C. US \$ 38,000
- D. US \$ 55,000

Answer: A

Explanation:

Depreciation should be consistent with the accounting policy for owned assets. Absent a reasonable certainty that the lessee will own the asset at the end of the lease term, it should be fully depreciated over the shorter of the useful life or the lease term. The lease does not transfer ownership or contain a bargain purchase option. Accordingly, the period of amortization should be the lease term. In accordance with the straight-line method used by KW for owned assets, the depreciable base for this finance lease is equal to the US \$240,000 initially recorded minus the US \$50,000 guaranteed residual value allocated equally over the 4-year lease term. Consequently, annual depreciation expense is US \$47,500 [(\$240,000 - \$50,000) / 4 years]. On January 1 Plantation Partners is planning to enter as the lessee into the two lease agreements described in the opposite column. Each lease is

noncancelable, and Plantation does not receive title to either leased property during or at the end of the lease term. All payments required under these agreements are due on January 1 each year.

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