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ACCOUNTING 201- EXAM 1 QUESTIONS AND ANSWERS

An annual report includes all of the following except:

- a) notes to the financial statements
- b) salary information for all the executives
- c) management discussion and analysis section
- d) an auditor's report - ANS b) salary information for all the executives

Finney Company began the year by issuing \$40,000 of common stock for cash. The company recorded revenues of \$370,000, expenses of \$320,000, and paid dividends of \$20,000. What was Finney's net income for the year?

- a) \$90,000
- b) \$50,000
- c) \$30,000
- d) \$70,000 - ANS b) \$50,000

Henson Company began the year with retained earnings of \$330,000. During the year, the company recorded revenues of \$500,000, expenses of \$380,000, and paid dividends of \$40,000. What was Henson's retained earnings at the end of the year?

- a) \$790,000
- b) \$410,000
- c) \$450,000
- d) \$490,000 - ANS b) \$410,000

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Salesforce Plat-Dev-201 Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none">• User Interface: Covers building secure custom UIs using Lightning Web Components, Visualforce, and Flow, including component events, framework benefits, and preventing UI and data access security vulnerabilities.
Topic 2	<ul style="list-style-type: none">• Process Automation and Logic: Focuses on automating business logic using declarative tools and Apex, including SOQL• SOSL• DML, control flow, governor limits, transaction execution order, exception handling, and Apex classes and triggers best practices.
Topic 3	<ul style="list-style-type: none">• Developer Fundamentals: Covers Salesforce multi-tenant concepts, MVC and Lightning Component Framework, declarative vs. programmatic customization decisions, data modeling, and basic Agentforce use cases for developers.
Topic 4	<ul style="list-style-type: none">• Testing, Debugging, and Deployment: Covers writing tests for Apex and flows, using Salesforce developer tools (DX, CLI, Developer Console), debugging and monitoring system issues, and deploying code and configurations across environments.

Salesforce Certified Platform Developer Sample Questions (Q215-Q220):

NEW QUESTION # 215

A developer created a Visualforce page and custom controller to display the account type field as shown below.

Custom controller code:

```
public with sharing class customCtrlr{
    private Account theAccount;
    public String actType;

    public customCtrlr() {
        theAccount = [SELECT Id, Type FROM Account
                     WHERE Id = :ApexPages.currentPage().getParameters().get('id')];
        actType = theAccount.Type;
    }
}
```

Visualforce page snippet:

```
The Account Type is {!actType}
```

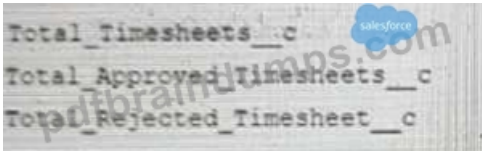
The value of the account type field is not being displayed correctly on the page. Assuming the custom controller is properly referenced on the Visualforce page, what should the developer do to correct the problem?

- A. Convert theAccount, type to a String.
- **B. Add a getter method for the actType attribute.**
- C. Change theAccount attribute to public.
- D. Add with sharing to the custom controller.

Answer: B

NEW QUESTION # 216

A developer created these three Rollup Summary fields in the custom object, Project_ct,



The developer is asked to create a new field that shows the ratio between rejected and approved timesheets for a given project. Which should the developer use to Implement the business requirement in order to minimize maintenance overhead?

- **A. Formula field**
- B. Process Builder
- C. Apex Trigger
- D. Record-triggered Flow

Answer: A

NEW QUESTION # 217

How can a developer check the test coverage of active Process Builder and Flows deploying them in a Changing Set?

- A. Use the Flow properties page.
- B. Use the Apex testresult class
- C. Use the code Coverage Setup page
- **D. Use SOQL and the Tooling API**

Answer: D

NEW QUESTION # 218

Which Lightning Web Component custom event property settings enable the event to bubble up the containment hierarchy and cross the Shadow DOM boundary?

- A. bubbles: true, composed: false
- B. bubbles: false, composed: false
- **C. bubbles: true, composed: true**
- D. bubbles: false, composed: true

Answer: C

NEW QUESTION # 219

A developer has identified a method in an Apex class that performs resource intensive actions in memory by iterating over the result set of a SOQL statement on the account. The method also performs a DML statement to save the changes to the database. Which two techniques should the developer implement as a best practice to ensure transaction control and avoid exceeding governor limits? Choose 2 answers

- A. Use the Readonly annotation to bypass the number of rows returned by a SOQL.
- B. Use partial DML statements to ensure only valid data is committed.
- **C. Use the System.Limit class to monitor the current CPU governor limit consumption.**
- **D. Use the Database.Savepoint method to enforce database integrity.**

Answer: C,D

NEW QUESTION # 220

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