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Which of the following is not a benefit associated with the FASB Conceptual Framework Project?

- a. A conceptual framework should increase financial statement users' understanding of and confidence in financial reporting.
- b. Practical problems should be more quickly solvable by reference to an existing conceptual framework.
- c. A coherent set of accounting standards and rules should result.
- d. Business entities will need far less assistance from accountants because the financial reporting process will be quite easy to apply. - ANSWER D

Generally accepted accounting principles

- a. are fundamental truths or axioms that can be derived from laws of nature.
- b. derive their authority from legal court proceedings.
- c. derive their credibility and authority from general recognition and acceptance by the accounting profession.
- d. have been specified in detail in the FASB conceptual framework. - ANSWER C

A soundly developed conceptual framework of concepts and objectives should

- a. increase financial statement users' understanding of and confidence in financial reporting.
- b. enhance comparability among companies' financial statements.
- c. allow new and emerging practical problems to be more quickly solved.
- d. All of these answer choices are correct. - ANSWER D

What is a purpose of having a conceptual framework?

- a. To make sure that economic activity can be identified with a particular legal entity.

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## Salesforce Certified Platform Administrator II Sample Questions (Q209-Q214):

### NEW QUESTION # 209

AW Computing created new multi-tier service plans. The primary difference between the packages is the length of the term. The company wants to capture start and end dates for each service plan sold, which can differ from the contract dates of the subscription. How should an administrator ensure the data is captured properly?

- A. Make a validation rule on the Opportunity Product object to require custom date fields based on the product family.
- B. Create a new price book for service plans with term lengths.
- C. Configure formula fields to reflect the close date of the opportunity.
- D. Build a validation rule on the Opportunity object to require custom date fields based on the product(s) selected.

**Answer: A**

Explanation:

A validation rule on the Opportunity Product object to require custom date fields based on the product family will ensure that the data is captured properly. A validation rule can check if the product family matches the service plan and if so, require the start and end date fields to be filled out. This way, AW Computing can capture the term length for each service plan sold. References: [https://help.salesforce.com/s/articleView?id=sf.fields\\_about\\_validation\\_rules.htm&type=5](https://help.salesforce.com/s/articleView?id=sf.fields_about_validation_rules.htm&type=5)

### NEW QUESTION # 210

AW Computing continues to grow and has concerns about the volume of sensitive data being stored in its org. The administrator suggests utilizing Salesforce Shield. What should the team consider before implementing Salesforce Shield?

- A. Encrypted fields are not to be referenced in flows.
- B. Einstein Lead Scoring is available on encrypted fields.
- C. Shield Platform Encryption can be used with custom metadata types.
- D. Paused flows can cause data to be saved in an unencrypted state.

**Answer: D**

Explanation:

Paused flows can cause data to be saved in an unencrypted state because when a flow pauses, Salesforce saves its state and any data it has collected in a flow interview object, which is not encrypted by Shield Platform Encryption. References: [https://help.salesforce.com/s/articleView?id=sf.security\\_pe\\_considerations\\_flows.htm&type=5](https://help.salesforce.com/s/articleView?id=sf.security_pe_considerations_flows.htm&type=5)

### NEW QUESTION # 211

Cloud Kicks is a large company with many divisions. Some divisions have a higher turnover, so each division wants to be able to create and manage users only within their division. What should the administrator do to set this up?

- A. Assign a flat territory role hierarchy for the divisions.
- B. Customize and assign profiles for the division teams.
- C. Set up delegated administrators for the division leaders.
- D. Create a permission set group for the division leaders.

**Answer: C**

Explanation:

Delegated administration allows administrators to delegate certain user management tasks to other users without granting them full

administrative privileges. Delegated administrators can create and manage users only within specified roles or public groups. This option will meet the requirement of allowing each division to create and manage users only within their division. References: [https://help.salesforce.com/articleView?id=delegated\\_administration\\_overview.htm&type=5](https://help.salesforce.com/articleView?id=delegated_administration_overview.htm&type=5)

#### NEW QUESTION # 212

Ursa Major Solar customer records have a lot of fields and Lightning components to give users a variety of information and available functions. Recently, users have noted that their pages take a long time to load and it's starting to negatively impact their experience. What should the administrator do to help diagnose where improvements can be made?

- A. Review the debug logs from the Developer Console.
- B. Use the Apex debugger while loading a customer record.
- C. Click Analyze from the Lightning App Builder toolbar.
- D. Check the debug logs found in the Environment section of Setup.

**Answer: C**

Explanation:

The Analyze feature in the Lightning App Builder toolbar is a tool that helps you optimize the performance of your record pages by providing recommendations and insights on how to improve page load time and user experience. It can help you identify which fields and components are taking the most time to load and suggest ways to reduce their impact. You can also compare your page performance with other pages in your org or with Salesforce best practices. References: [https://help.salesforce.com/s/articleView?id=sf.lightning\\_page\\_optimize.htm&type=5](https://help.salesforce.com/s/articleView?id=sf.lightning_page_optimize.htm&type=5)

#### NEW QUESTION # 213

A sales rep needs to help cross-sell an opportunity but is unable to make updates on the record or update the opportunity team. Which two options would be required for a sales rep to add a rep to the opportunity team? Choose 2 answers

- A. Transferred ownership of the Opportunity to the sales rep
- B. A role above the Opportunity owner in the role hierarchy
- C. A permission with Edit access on the Account object
- D. Transferred ownership of the Account to the sales rep

**Answer: B,C**

Explanation:

To add a user to an opportunity team, you need Edit access on the account associated with the opportunity and either own the opportunity or be above the owner in the role hierarchy. References: [https://help.salesforce.com/s/articleView?id=sf.teams\\_adding.htm&type=5](https://help.salesforce.com/s/articleView?id=sf.teams_adding.htm&type=5)

#### NEW QUESTION # 214

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