

ACC-330 Federal Taxation I**1-3 Homework Chapter 1 and 2**

1. The role(s) of financial accounting include to:
 - a. Verify whether the company has applied the accounting standards and principles fairly and consistently.
 - b. Create demand for periodic reporting of relevant and representationally faithful financial statements.
 - c. Identify, measure, record, and report relevant and reliable financial information about companies.
 - d. All the choices are roles of financial accounting.

2. Information asymmetry arises from
 - a. Companies competing for a wide variety of scarce resources.
 - b. The differing information needs of investors and creditors.
 - c. The separation of ownership and control of resources.
 - d. All of the choices create information asymmetry.

3. Which of the following address issues that arise from biases in a self-reporting accounting system?
 - I. Professionally established accounting standards.
 - II. Independent audits.
 - a. II only.
 - b. I only.
 - c. I and II.
 - d. Neither I nor II.

4. The SEC has the legal authority to:
 - a. Prescribe income tax principles and reporting practices for all U.S. companies.
 - b. Prescribe accounting principles and reporting practices for all corporations issuing publicly traded securities within the U.S. capital markets.
 - c. Prescribe accounting principles and reporting practices for all corporations who use U.S. GAAP or IFRS.
 - d. All of the choices are correct regarding the SEC's legal authority.

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