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NEW QUESTION: 1

Wenn sich ein System erheblich Ändert, wer ist in erster Linie fÄ¼r die Bewertung der Sicherheitsauswirkungen verantwortlich?

- A. EigentÄ¼mer des Informationssystems
- B. Autorisierender Beamter
- C. Sicherheitsbeauftragter fÄ¼r Informationssysteme (ISSO)
- D. Chief Information Security Officer (CISO)

Answer: A

NEW QUESTION: 2

Tack, Inc. reported a retained earnings balance of \$150,000 at December 31,1990. In June 1991, Tack discovered that merchandise costing \$40,000 had not been included in inventory

in its 1990 financial statements. Tack has a 30% tax rate. What amount should Tack report as adjusted beginning retained earnings in its statement of retained earnings at December 31, 1991?

- A. \$178,000
- B. \$122,000
- C. \$150,000
- D. \$190,000

Answer: A

NEW QUESTION: 3

Generally, a merger of two corporations requires:

- A. Unanimous approval of the merger plan by the stockholders of both corporations.
- B. That a special meeting be held and that notice and copy of the merger plan be given to all stockholders of both corporations.
- C. That all liabilities owed by the absorbed corporation be paid before the merger.
- D. Unanimous approval of the merger plan by the boards of both corporations.

Answer: B

Explanation:

Choice "a" is correct. The merger of two corporations requires that a special meeting be held and that notice and copy of the merger plan be given to all stockholders of both companies. A merger generally requires the approval of both the directors and stockholders. Choice "b" is incorrect. While the stockholders' approval is required, in most states a majority vote is required; no state requires a unanimous vote. Choice "c" is incorrect. While the board's approval is required, a majority vote and not a unanimous vote is required. Choice "d" is incorrect. There is no requirement that all liabilities owed by the absorbed corporation be paid before the merger because the merged corporation becomes obligated to pay such liabilities upon the merger.

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