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(Dayton Stracke I)

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 50 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. In response to a congressional request, GAO reviewed efforts by the Federal Communications Commission (FCC) to ensure that regulated telephone ratepayers do not bear a disproportionate share of the costs of telephone carriers unregulated activities. FCC is aware that, when a firm engages in regulated and nonregulated activities, it has the potential for anticompetitive practices, and FCC maintains that establishing a separate subsidiary has advantages over accounting requirements alone in forestalling anticompetitive behavior. Others hold the view that operating companies should choose for themselves whether to establish subsidiaries, rather than have FCC impose that requirement. FCC is revising the uniform system of accounts (USOA); however, implementation is not scheduled until 1986, and adherence to revised USOA standards may not be sufficient to keep companies from engaging in anticompetitive practices. GAO found that, although FCC is making progress, much work remains to be done before adequate accounting systems and cost allocation procedures are adopted. While FCC has given conditional approval to American Telephone and Telegraph Company cost allocation procedures, it continues to review their use. FCC is currently considering cost allocation procedures for other telephone companies. GAO commented that the effectiveness of these efforts will depend upon resources dedicated to monitoring compliance with accounting requirements. GAO suggested that FCC consider the use of independent auditing firms to evaluate carriers auditing procedures. This item ships from La Vergne, TN. Paperback.

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