

Solution:

(1)

A company can choose to create the multiple classes of common stocks for various reasons. The most ubiquitous reason is that the company wants to have differential voting rights (DVRs) for the shareholders e.g. the difference between prospective investors and employees. Some other reasons are there, which includes basic and diluted shares.

However, some companies also create multiple classes of common stock because they are Multi-National Companies (MNCs) and there can be many shareholders from various countries. Each country has a different currency, so making different classes of shares for them helps the MNCs to give isolated treatment to shareholders of each country. The Royal Dutch Shell's shares are an example of this kind.

(2)

It presents its statements in U.S. dollars because the U.S. dollar is considered as a floating exchange for all the currencies in the world.