

(i) Printed Pages : 2

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(ii) Questions : 10

Sub. Code :

3	8	3	5
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Exam. Code :

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Master of Commerce 3rd Semester
1128

INTERNATIONAL ACCOUNTING
(Group D : Accounting And Finance)

Paper—M.C.-310

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—Attempt *five* questions in all selecting at least *one* question from each Unit. Each question carries equal marks.

UNIT—I

1. What are the international dimensions of accounting? Examine the challenges and opportunities emerging from these dimensions.
2. What are the different methods for foreign currency translation? How would you select an appropriate method for foreign currency translation?
3. What do you mean by internationalization of capital markets? What are the advantages and disadvantages of internationalization of capital markets?

UNIT—II

4. What are the different issues in disclosure of foreign operations? Examine the approach you would follow for dealing with these issues.

5. What are the different methods for evaluation of performance of foreign operations ? Which of these methods do you think is the best ?

UNIT—III

6. What do you mean by international financial reporting standards ? Explain the advantages and problems of international financial reporting standards.
7. What are the different steps in the international accounting standard setting process ? Examine the importance of international accounting standards.
8. What are the issues in analysis of financial statement of multinational companies ? How would you deal with these issues ?

UNIT—IV

9. What are the different methods for fixation of transfer pricing ? Which of these methods is suitable for a multinational company ?
10. What are the emerging issues in international accounting ? How would you deal with these issues ?