

(i) Printed Pages : 3]

Roll No.

(ii) Questions : 10]

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**Master of Commerce 3rd Semester
Examination**

1127

**Group D : ACCOUNTING AND FINANCE
INTERNATIONAL ACCOUNTING**

Paper : M.C-310

Time : 3 Hours]

[Max. Marks : 80

Note :- Attempt *five* questions in all, selecting at least one question from each Unit. All questions carry equal marks.

Unit-I

1. What do you mean by International Accounting ?
Examine the challenges and issues in international accounting.
2. What are the Multinational Enterprises ? What are the accounting problems of multinational enterprises ?

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Turn Over

3. What do you mean by internationalization of accounting profession ? What are the challenges in internationalization of accounting profession ?

Unit-II

4. What do you mean by regulatory disclosure requirements ? Examine impact of regulatory disclosure requirements on multinational companies.
5. What do you mean by strategic planning ? What are the accounting issues in strategic planning ? How would you deal with these issues ?

Unit-III

6. What are the functions of International Accounting Standards Board ? Examine the importance of international accounting standards.
7. What do you mean by harmonization of accounting practices ? What are the obstacles in harmonization of accounting practices ? How would you remove these obstacles ?
8. What do you mean by country differences in accounting principles ? What are the problems emanating from country differences in accounting principles ?

Unit-IV

9. What are the objectives of transfer pricing ? What are the different transfer pricing strategies adopted by multinational companies ?
10. List any two emerging issues in international accounting. What are the challenges posed by these issues ?