

(i) Printed Pages : 2

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(ii) Questions : 14

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Exam. Code :

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Bachelor of Commerce 4th Semester (Hons.)

1048

ACCOUNTING & FINANCE : CONTEMPORARY ISSUES IN

ACCOUNTING

Paper-BCH 407

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :- Attempt any **four** questions of **5** marks each from Section-A and two questions each of **15** marks each from Section-B and Section-C.

SECTION-A

1. What is meant by Interim Reporting ?
2. Discuss the disclosure requirement for Segment Reporting.
3. Write a note a Replacement Cost Accounting Technique.
4. Explain the objectives of Brand Equity.
5. Write a note on Global Convergence.
6. What is meant by Human Resource Accounting ?

SECTION-B

7. Discuss the different methods of HRA. Which one of them will you recommend for adoption in India under the prevailing circumstances?

8. Explain current purchasing power techniques to adjust conventional accounts for price level changes.
9. Explain the role of Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.
10. Define financial instruments. Describe how to measure financial instruments.

SECTION-C

11. What do you mean by Forensic Accounting ? Explain the role of Forensic Accountant.
12. Explain in brief Corporate Accountability Reporting.
13. Discuss the various Models of Accounting for brand equity.
14. Explain the requirement of Interim reporting with regard to the disclosure in annual and interim reporting.