

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code :

3	8	3	5
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Exam. Code :

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

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. All questions carry equal marks.

UNIT—I

- I. What do you mean by International Accounting ? Examine the challenges and issues in International Accounting. 16
- II. What are the different methods for foreign currency translations ? 16

UNIT—II

- III. What are the different methods of evaluation of performance of foreign operations ? Which of these methods do you think is the best ? 16

- IV. What do you mean by Strategic Planning ? What are the accounting issues in strategic planning ? How would you deal with these issues ? 16
- V. What do you mean by regulatory disclosure requirements ? Examine impact of regulatory disclosure requirements on multinational companies. 16

### UNIT—III

- VI. What are the functions of International Accounting Standard Board ? Examine the importance of International Accounting Standards. 16
- VII. What are the issues in analysis of financial statements of multinational companies ? How would you deal with these issues ? 16
- VIII. What are the obstacles in harmonization of accounting practices ? How would you remove these obstacles ? 16

### UNIT—IV

- IX. What are the objectives of Transfer Pricing ? What are the different transfer pricing strategies adopted by multinational companies ? 16
- X. What are the emerging issues in International Accounting ? How would you tackle these issues ? 16