

Exam. Code : 108505

Subject Code : 2100

B.Com. 5th Semester

CONTEMPORARY ACCOUNTING

Group-I

Paper : BCG-511

Time Allowed—3 Hours]

[Maximum Marks—50

Note :— Attempt **five** questions in all, selecting at least **one** question from each Section. The **fifth** question may be attempted from any Section. All questions carry equal marks.

SECTION—A

1. Discuss the meaning and objectives of Human Resources Accounting. Explain the value based models of human resources accounting.
2. Write a detailed note on the influences of other disciplines on Accounting

SECTION—B

3. Explain the meaning of Price Level Accounting. Give arguments for and against Price level adjusted financial statements.
4. What do you understand by Corporate Social Performance ? Explain the various areas of Corporate Social Performance.

SECTION—C

5. Describe the BASEL III norms. How have these norms helped to improve the performance of banking sector in India ?
6. Write notes on :
 - (a) Reporting by Diversified Companies
 - (b) EVA Disclosure in India

SECTION—D

7. What is meant by Intangible Assets ? Discuss the accounting standard relating to Intangibles.
8. Write notes on :
 - (a) Accounting for Leases
 - (b) Target Costing.

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