

Exam. Code : 108505  
Subject Code : 100442

**B.Com. 5<sup>th</sup> Semester (Batch 2022-25)**  
**GROUP-I : ACCOUNTING AND FINANCE**  
**CONTEMPORARY ACCOUNTING**

**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. Write down the influence of other disciplines on accounting in detail.
2. What is the use of Human Resource Accounting in Managerial Decisions ?

**SECTION—B**

3. What is Price Level Accounting ? Explain its utility and corporate practices.
4. Write a brief note on Corporate Reporting and explain its conceptual framework.

**SECTION—C**

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5. Write a brief note on Value Added Reporting in detail.
6. Explain the concept of Basel Norm III in detail.

**SECTION—D**

7. Write down the significance and formulation of Accounting Standards in detail.
8. Write a brief note on contemporary issues in Management Accounting.

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