

M.Com. 4th Semester (Batch 2020-22)
INTERNATIONAL ACCOUNTING
Paper—MC-401

Time Allowed—3 Hours] [Maximum Marks—100

Note :- Attempt FIVE questions in all, selecting at least ONE question from each Section. The fifth question may be attempted from any Section. Each question carries 20 marks.

SECTION—A

1. Discuss the factors that have induced the internationalization of accounting.
2. Examine some of the variables that influence the international financial reporting.

SECTION—B

3. Write a detailed note on comparative financial reporting in India and USA.
4. State the problems hindering harmonization of accounting standards.

SECTION—C

5. Explain the various objectives and methods of international transfer pricing.
6. Discuss the various methods of accounting of foreign currency translations.

SECTION—D

7. Discuss the major problems related to consolidation of financial statements of MNCs.
8. Discuss various methods of performance evaluation followed by multinational corporations.