

Exam. Code : 217604

Subject Code : 6288

M.Com. Semester—IV

MC-401 : INTERNATIONAL ACCOUNTING

Time Allowed—3 Hours]

[Maximum Marks—100

SECTION—A

Note :— Attempt any **TEN** questions out of the **TWELVE** given. Each question carries **2** marks.

1. Explain :

- (i) Politicised International Accounting approach
- (ii) International financial analysis
- (iii) Uniformity model of harmonization
- (iv) OECD
- (v) Financial reporting under Commercial Code in Japan
- (vi) IFRS in India
- (vii) Inter-individual equity
- (viii) Line by line consolidation method
- (ix) Full cost method of international transfer pricing
- (x) Double taxation
- (xi) Translation for convenience
- (xii) Political ties and international accounting.

SECTION—B

Note :— Attempt any **TWO** questions out of the **FOUR** given.
Each question carries **20** marks.

2. What factors led to development of international accounting ? What are the associated problems in its development ?
3. Explain the various tools of international financial analysis. How do differences in accounting practices restrict the application of these tools ?
4. How do differences in cultural environment affect the development of international accounting ? Discuss with the support of models.
5. Compare financial reporting practices of USA and China. Does the level of development of country affect reporting practices ?

SECTION—C

Note :— Attempt any **TWO** questions out of the **FOUR** given.
Each question carries **20** marks.

6. Write a note on convergence of accounting standards.
7. What are the various methods of foreign currency translation ? Explain.
8. How is performance of foreign operations calculated ? Discuss.
9. What are the problems of international taxation ? Explain.

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M.Com. Semester—IV

MC-402 : CORPORATE E-REPORTING

Time Allowed—3 Hours] [Maximum Marks—100

SECTION—A

Note :— Attempt any **TEN** questions. Each question carries **2** marks. Answer to each question should not exceed **5** lines.

I. Write notes on the following :

- (a) Corporate Disclosure
- (b) XBRL
- (c) Instance Documents
- (d) Taxonomy
- (e) Electronic Reporting
- (f) Significance of corporate reporting
- (g) Formats of Web Reporting
- (h) Block Tagging
- (i) Business Rules
- (j) Inline XBRL
- (k) Qualitative characteristics of corporate information
- (l) Traditional formats of corporate disclosure.

SECTION—B

Note :— Attempt any **TWO** questions. Each question carries **20** marks. Answer to each question should not exceed **5** pages.

- II. Define corporate reporting. Discuss the significance of corporate reporting to various interested parties.
- III. Briefly explain the potential benefits and limitations of web-based corporate reporting.
- IV. Explain the key concepts and technical terms associated with XBRL.
- V. Define web-based corporate reporting. Discuss various formats of digital annual reports. Briefly explain the role of outsiders in the distribution of information over the internet.

SECTION—C

Note :— Attempt any **TWO** questions. Each question carries **20** marks. Answer to each question should not exceed **5** pages.

- VI. Write a note on building blocks of XBRL.
- VII. Explain various types of XBRL tools.
- VIII. Discuss various approaches of XBRL implementation with their merits and demerits.
- IX. What do you understand by XBRL assurance ? Briefly discuss current approaches to XBRL assurance.

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Subject Code : 6290

M.Com. Semester—IV

**MC-411 : INTERNATIONAL FINANCIAL
MANAGEMENT**

Time Allowed—3 Hours]

[Maximum Marks—100

SECTION—A

Note :— Attempt any **TEN** questions from Section A. Answer to each question should be up to **5** lines in length. Each question carries **2** marks.

1. Write short notes on the following :

- (i) Forward rates
- (ii) Strangles
- (iii) Purchasing power parity
- (iv) Fisher effect
- (v) Cross rates
- (vi) Capital Account
- (vii) Institutional investor
- (viii) Exchange risk
- (ix) Country risk
- (x) Futures
- (xi) Current Account
- (xii) Risk Hedging.

SECTION—B

Note :— Attempt any **TWO** questions from Section B. Answer to each question should be up to **5** pages in length. Each question carries **20** marks.

2. What is international financial management all about ? What challenges have been posed by the recent financial crises on international finance ?
3. What is Balance of Payments all about ? Briefly describe any two approaches to BOP adjustments.
4. Discuss the different techniques of forecasting exchange rates.
5. What are the most important factors that should be monitored in determining the movements in an exchange rate ?

SECTION—C

Note :— Attempt any **TWO** questions from Section C. Answer to each question should be up to **5** pages in length. Each question carries **20** marks.

6. Why country risk analysis is important for an MNC ? Briefly explain the various techniques to assess country risk.
7. What is transaction exposure ? Briefly enumerate the techniques of hedging transaction exposure.
8. Explain the difference in the translation process between monetary/non monetary method and the current method.
9. Describe the various foreign exchange instruments. Examine the recent developments in the derivatives markets in India.

Exam. Code : 217604

Subject Code : 6291

M.Com. Semester—IV

**MC-412 : FINANCIAL MARKETS AND
FINANCIAL SERVICES**

Time Allowed—3 Hours] [Maximum Marks—100

SECTION—A

Note :— Question No. 1 consists of **TWELVE** very short answer questions. Attempt any **TEN** questions out of these. Answer to each question should be up to **5** lines in length. Each question carries **2** marks.

1. (a) SLR
- (b) NBFCs
- (c) Certificate of deposit
- (d) Open Market Operations
- (e) Reverse Repo
- (f) Venture Capital
- (g) Securitization
- (h) Factoring
- (i) Developmental Banks
- (j) Commercial Paper
- (k) Call Money
- (l) Treasury Bills.

SECTION—B

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to **5** pages in length. Each question carries **20** marks.

2. Financial System mobilizes financial resources in the economy of a country. Elaborate the role of various components of Financial System in resource mobilization.
3. The Reserve Bank of India discharges all the functions of Central Bank. Elaborate the statement.
4. What are the features of Venture Capital Financing ? Discuss the various merits and demerits associated with Venture Capital Financing.
5. Explain the Factoring process along with the advantages of Factoring Services. Briefly discuss the current status of factoring services in Indian Scenario.

SECTION—C

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to **5** pages in length. Each question carries **20** marks.

6. Discuss the Securitization process. Throw light on the various advantages of Securitization.
7. Do you think CCIL has achieved the objective for which it was established ? Elaborate your answer with sound logics.
8. Define Certificate of deposit. Discuss RBI guidelines governing the issue of Certificate of deposit. Also highlight the progress and problems related to Certificate of Deposit in the Indian Context.
9. Discuss the role of prime participants in Call Money Market. Has Reserve Bank of India been an effective player in this ?