

M.Com. Part- II Examination, 2020 (DDE)

Subject : Commerce

(Paper 17: Corporate Reporting-I)

Time: 2 Hours

Full Marks: 40

The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable

Answer any 4 following questions

10X4=40

1. a) State the objectives of segment reporting.
b) Write a short note on 'Business Segment' (5+5 = 10)
2. a) How can EVA be calculated?
b) What are the advantages and disadvantages of EVA? (5+5=10)
3. a) State the objectives of Accounting Standards.
b) Mention the steps involved in the Accounting Standards setting process followed in India. (5+5=10)
4. Write short notes on :
(a) Reasons for merger
(b) Buyouts (5+5=10)
5. Discuss in brief the process of impairment testing under Ind-AS 36. 10
6. a) Discuss the importance of Corporate Social Responsibility Reporting.
b) Write a brief note on Section 135 of Companies Act 2013 with respect to Corporate Social Responsibility. (5+5=10)