

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

**Subject : Commerce**

**(Paper 18: Corporate Reporting-II)**

**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 questions 10X4=40

1. (a) State the basic premises under the theory of Human Resource Accounting.  
(b) Discuss, in brief, any one cost-based method of human resource valuation. (5+5=10)
2. (a) Narrate the objectives of Corporate Environmental Reporting.  
(b) State the scope of Environmental Accounting. (5+5=10)
3. Discuss the major problems associated with the historical cost-based accounting system. (10)
4. Write brief notes on the following:
  - a) NAV of Mutual Fund Units.
  - b) NPA with respect to the NBFCs. (5+5=10)
5. Explain the Value Added Statement with an example. (10)
6. Write a note on Ind-AS 38. (10)