

M.Com 3rd Semester (DDE) Internal Assessment Examination, 2020
Subject: Commerce

Time: 2 Hours

Full Marks: 50

International Accounting
(Paper: COM 302)

Answer any one of the following questions: **10**

1. Narrate the advantages and limitations of IFRS.
2. Explain in brief the IFRS setting process as adopted by IASB.

Direct Taxes
(Paper: COM 303A)

Answer any one of the following questions: **10**

1. Explain in brief 'Advance Pricing Agreement' under the Income Tax Act, 1961.
2. Discuss in brief the process of 'Regular Assessment' as per Income Tax Act, 1961.

Corporate Reporting I
(Paper: COM304A)

Answer any one of the following questions: **10**

1. Economic Value Added is a tool for business planning. Explain
2. Explain in brief the steps involved in 'Business Combination' as per Ind AS 103.

Financial Institutions and Markets
(Paper: COM305F)

Answer any one of the following questions: **10**

1. Write a short note on factoring.
2. Write a short note on Book Building Process

Security Analysis and Portfolio Management
(Paper: COM306F)

Answer any one of the following questions **10**

- 1, Explain the three forms of pricing efficiency.
2. Write a short note on APT.

Mail to submit answer scripts in a single pdf file: commerce.internalexam2020@gmail.com