

**M.Com 4th Semester Examination, 2021 (Regular and DDE)**

**Subject: Commerce  
Corporate Reporting – II (CR-II)**

**(Paper: COM404A)**

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

**Time: 2 Hours**

**Full Marks: 40**

**Module I**

**Answer any two of the following questions. 10x2=20**

1. (a) Discuss the restrictions on investment as per SEBI Regulations in respect of mutual fund schemes.  
(b) Define standard, sub-standard, doubtful and loss assets in respect of NBFCs. (5+5)
2. (a) Explain the process of preparing a value added statement with a suitable example.  
(b) Distinguish between the concepts of economic value added and value added.(5+5)
3. (a) State the basic features of intangible assets as per Ind AS 38.  
(b) Narrate the initial and subsequent recognition criteria of an intangible asset as per Ind AS 38. (5+5)

**Module II**

**Answer any two of the following questions. 10x2=20**

4. (a) State the basic premises underlying the theory of Human Resource Accounting.  
(b) How would you measure the value of human resources of a firm applying Ogan's model? (5+5)
5. (a) Narrate, in brief, the adjustments that are made in order to arrive at 'Current Cost Profit attributable to Shareholders'.  
(b) Write a short note on 'Purchasing Power Gain or Loss on Monetary Items'. (5+5)
6. Define Environmental Accounting and discuss, in brief, the present status of 'Corporate Environmental Accounting Practices' in India. (10)

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Note: Use the mail id: [com404a@gmail.com](mailto:com404a@gmail.com) to send your answer scripts (for regular M.Com students)

Note: Use the mail id: [ddep2com18th@gmail.com](mailto:ddep2com18th@gmail.com) to send your answer scripts (for DDE M.Com students)