

M.Com. Part- II Examination, 2021 (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 four of the following questions

10X4=40

1. Explain in short the different approaches for determining the value of 'Goodwill' with a hypothetical numerical example. 10
2. Distinguish between Net Benefit Model and Certainty Equivalent Net Benefit Model of Human Resource valuation. 10
3. a) Briefly discuss the limitations of value added accounting
b) Discuss in short the methods of computing GVA. (5+5)
4. a) Discuss the challenges associated with environmental accounting.
b) Write a brief note on environmental audit. (5+5)
5. a) Narrate SEBI Guidelines relating to the 'Eligibility of the Sponsor' for setting up of a new mutual fund company.
b) State the various types of NBFCs. (5+5)
6. a) Narrate the need for inflation accounting.
b) State, in brief, the current purchasing power method of inflation accounting. (5+5)