

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

10X4=40

1. Discuss the different factors affecting the accounting standard development in an economy. 10
2. Narrate the initial and subsequent recognition criteria and disclosure requirements for impairment of an asset. 10
3. a) Explain the different heads of 'CSR Reporting'.
b) Why has CSR Reporting emerged to be an important issue in the present situation? (5+5)
4. a) Distinguish between Business Segment and Geographical Segment.
b) Write a short note on 'Reportable Segment' (5+5)
5. a) How can Beta be calculated? Explain.
b) EVA is a tool for business planning. Explain. (5+5)
6. Write short notes on :
 - a) Pooling of interest method
 - b) Buy-back of shares (5+5)