

Exam. Code : 121105

Subject Code : 502073

B.Com. 5th Semester (Batch 2023-26) (CBGS)

BCO05008T : CONTEMPORARY ACCOUNTING

Group-I : Accounting & Finance

Time Allowed—3 Hours]

[Maximum Marks—100

Note :— Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

SECTION—A

1. Explain the influence of other disciplines on accounting and the changing environment.
2. Write a brief note on Human Resource Accounting in India.

SECTION—B

3. Discuss the Corporate Practices in Price Level Accounting.
4. Explain the Approaches to Corporate Social Accounting and Reporting in detail.

SECTION—C

5. Discuss the Recent Trends in the Presentation of Published Accounts.
6. What do you understand about Value Added Reporting and the concept of Economic Value Added in detail?

SECTION—D

7. Explain the significance and formulation of Accounting Standards in detail.
8. Write a brief note on Target Costing.