

**Exam. Code : 108505**

**Subject Code : 2100**

**B.Com. 5<sup>th</sup> Semester**

**CONTEMPORARY ACCOUNTING**

**Group-I**

**Paper : BCG-511**

Time Allowed—3 Hours] [Maximum Marks—50

**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. Discuss the meaning and objectives of Human Resources Accounting. Explain the value based models of human resources accounting.
2. Write a detailed note on the influences of other disciplines on Accounting

**SECTION—B**

3. Explain the meaning of Price Level Accounting. Give arguments for and against Price level adjusted financial statements.
4. What do you understand by Corporate Social Performance ? Explain the various areas of Corporate Social Performance.

### SECTION—C

5. Describe the BASEL III norms. How have these norms helped to improve the performance of banking sector in India ?
6. Write notes on :
  - (a) Reporting by Diversified Companies
  - (b) EVA Disclosure in India

### SECTION—D

7. What is meant by Intangible Assets ? Discuss the accounting standard relating to Intangibles.
8. Write notes on :
  - (a) Accounting for Leases
  - (b) Target Costing.