

Sr.No.14831

Exam Code: 217604

Subject Code : 5631

**M.Com. - 4th Semester**

**(2721)**

**Paper : MC-401 International Accounting**

**Time allowed: 2 hrs.**

**Max. Marks: 100**

**Note: There are EIGHT questions of equal marks. Candidates are required to attempt any FOUR questions.**

**Section-A**

- Q.1 Explain the various dissimilarities in international financial reporting.  
Q.2 Briefly explain the reporting problems of multinational companies.

**Section-B**

- Q.3 Define the international accounting and examine its scope.  
Q.4 Briefly explain the major issues in analyzing the foreign financial statements.

**Section-C**

- Q.5 Discuss the international transfer pricing methods and regulations.  
Q.6 Write detailed note on convergence of international accounting practices.

**Section-D**

- Q.7 Discuss the provisions related to taxation of foreign source of income and double taxation.  
Q.8 Discuss problems experienced by multinational corporations in planning and controlling their operations in the global environment.

14831(2721)100