

Exam. Code: 217604  
Subject Code: 5568

M.Com. 4th Semester (Batch 2020-22)  
**INTERNATIONAL ACCOUNTING**  
**Paper-MC-401**

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. Each question carries 20 marks.

**SECTION—A**

1. Discuss the factors that have induced the internationalization of accounting.
2. Examine some of the variables that influence the international financial reporting.

**SECTION—B**

3. Write a detailed note on comparative financial reporting in India and USA.
4. State the problems hindering harmonization of accounting standards.

### SECTION—C

5. Explain the various objectives and methods of international transfer pricing.
6. Discuss the various methods of accounting of foreign currency translations.

### SECTION—D

7. Discuss the major problems related to consolidation of financial statements of MNCs.
8. Discuss various methods of performance evaluation followed by multinational corporations.