

GOVERNMENT DEGREE COLLEGE MUMMIDIVARAM
DEPARTMENT OF COMMERCE

B.Com Computers Application – Financial Reporting

MODEL QUESTION PAPER – 1

Time: 3.00 Hours

Marks: 70

Section A

Answer any Five Questions

(5×4 = 20 Marks)

1. Define Financial Reporting and state its objectives.
2. What are the uses of financial reporting?
3. Define Corporate Restructuring.
4. What is Competitive Advantage?
5. What is Minority Interest?
6. Define Goodwill.
7. What are Accounting Standards?
8. Explain Human Resource Accounting.

Section B

Answer All Questions

(5×10 = 50 Marks)

9. a. Explain concept, objectives, and purpose of financial reporting.
OR
b. Discuss problems and issues in corporate financial reporting.
10. a. Explain scope and modes of corporate restructuring.
OR
b. Discuss various corporate restructuring strategies.
11. a. Explain consolidation procedures of holding and subsidiary companies.
OR
b. Explain treatment of minority interest and goodwill in consolidation.
12. a. Explain need and methods of valuation of shares.
OR
b. Discuss valuation of goodwill: normal profit, super profit, and capitalization methods.
13. a. Explain objectives and role of corporate accountant.
OR
b. Discuss new trends in accounting.

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MODEL QUESTION PAPER – 2

Time: 3.00 Hours

Marks: 70

Section A

Answer any Five Questions

(5×4 = 20 Marks)

1. Define financial reporting.
2. What is specific purpose reporting?
3. Explain difficulties in corporate reporting.
4. What is restructuring strategy?
5. Define consolidated financial statements.
6. What is pre-acquisition profit?
7. What is valuation of shares?
8. Define Environmental Accounting.

Section B

Answer All Questions

(5×10 = 50 Marks)

9. a. Explain uses and importance of financial reporting.
OR
b. Discuss issues in published financial statements.
- 10.a. Explain types of corporate restructuring.
OR
b. Discuss competitive advantage in restructuring.
- 11.a. Explain purposes of consolidated financial statements.
OR
b. Explain treatment of pre- and post-acquisition profits.
- 12.a. Explain factors affecting valuation of shares.
OR
b. Explain methods of goodwill valuation.
- 13.a. Explain analysis and interpretation of financial statements.
OR
b. Discuss social responsibility accounting.

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MODEL QUESTION PAPER – 3

Time: 3.00 Hours

Marks: 70

Section A

Answer any Five Questions

(5×4 = 20 Marks)

1. What is financial reporting?
2. State objectives of financial reporting.
3. Define corporate restructuring.
4. What is merger?
5. Define goodwill.
6. What is minority interest?
7. Define share valuation.
8. What is social accounting?

Section B

Answer All Questions

(5×10 = 50 Marks)

9. a. Explain concept and purpose of financial reporting.
OR
b. Discuss challenges in financial reporting.
- 10.a. Explain modes of corporate restructuring.
OR
b. Discuss types of restructuring strategies.
- 11.a. Explain consolidation of balance sheet.
OR
b. Explain goodwill and minority interest treatment.
- 12.a. Explain valuation of shares methods.
OR
b. Explain goodwill valuation methods.
- 13.a. Explain accounting standards and their importance.
OR
b. Discuss modern trends in accounting.

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MODEL QUESTION PAPER – 4

Time: 3.00 Hours

Marks: 70

Section A

Answer any Five Questions

(5×4 = 20 Marks)

1. Define financial reporting.
2. What are published financial statements?
3. Define corporate restructuring.
4. What is acquisition?
5. Define consolidated statements.
6. What is post-acquisition profit?
7. Define goodwill valuation.
8. What is human resource accounting?

Section B

Answer All Questions

(5×10 = 50 Marks)

9. a. Explain objectives and uses of financial reporting.
OR
b. Discuss issues in corporate financial reporting.
- 10.a. Explain scope of corporate restructuring.
OR
b. Discuss advantages of restructuring.
- 11.a. Explain consolidation procedures with balance sheet.
OR
b. Explain treatment of minority interest and profits.
- 12.a. Explain need and factors affecting share valuation.
OR
b. Explain capitalization method of goodwill valuation.
- 13.a. Explain role of corporate accountant.
OR
b. Discuss environmental and human resource accounting.