

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM.)
EXAMINATION : DECEMBER - 2024
FIRST SEMESTER

Sub: New Trends in Accounting (MCC-110/ MCC24-101)

Date: 03/12/2024

Total Marks: 60

Time: 10.00 am to 12.30 pm

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q. 1. Answer the following questions. (Attempt any two) (32)

1. Explain Human Resource Accounting
2. A manufacturing company purchased machinery for 10,000 in 2009. In 2017, The Company reinstated its financial records using inflation accounting. In 2001, the general price index was 400; in 2017, it was 600. Find the current cost of the machine purchased in 2009
3. Difference between Leasing and Hire Purchase
4. Explain the Social Responsibility Accounting in detail.

Q. 2. Answer the following. (Attempt any two) (16)

1. Current Cost Accounting Discuss
2. State and explain advantages of Cost Approach
3. State the characteristics of Triple net leases
4. Explain Goodwill market in detail.

Q. 3. Write short notes. (Attempt any three) (12)

1. Inflation Accounting
2. Corporation taxation
3. Historical Cost Accounting
4. Economic Value Model
5. Statement of cash flow
6. Replacement cost of employees