

TILAK MAHARASHTRA VIDYAPEETH, PUNE
MASTER OF COMMERCE (M.COM.)
EXAMINATION : DECEMBER - 2025
FIRST SEMESTER

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

Date: 16/12/2025

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. Discuss and explain the Methods of Computing Lease Rentals in detail
2. Explain in detail Challenges of Environmental accounting.
3. Mr Akash Purchase equipment on January 01,2015 for Rs 50000 on that day the consumer Price index was at 150 whereas it changed to 300 on January 01,2022 Due to this , it is necessary to reflect the value revaluation of the equipment under CPP Method :
4. Explain the Need of Inflation Accounting in detail.

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

1. State the disadvantages of Leasing
2. Discuss Environmental Accounting
3. What are the steps involved in social responsibility accounting?
4. Discuss the Financial Leases

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

1. Social Responsibility Accounting
2. Carbon credit Accountings
3. Forensic Accounting
4. Tax Credit Incentives
5. Reporting currency
6. Goodwill Market