

**MASTER OF BUSINESS ADMINISTRATION
(MANAGEMENT, ACCOUNTING AND
FINANCE) (MBAMAFCI)**

Term-End Examination

December, 2015

**MCN-085 : ADVANCED FINANCIAL
ACCOUNTING AND REPORTING**

Time : 3 hours

Maximum Marks : 100

Note : Attempt *any five* questions.

1. Discuss the relationship between investors and investees. How are these relations managed in case of subsidiary organisation ? 20
2. Explain the various capital reconstruction schemes with suitable examples. 20
3. What is meant by share based payments ? How is fair value determined in case of share based payments ? 20
4. Describe the accounting treatment of Pre-and Post-Acquisition Reserve in consolidated Financial Statements. 20
5. Write explanatory note on actuarial deficits and surpluses as per IAS 19. 20
6. Explain securitised assets. How are they helpful in reducing the risk of debt recovery ? 20

7. Distinguish between Accounting for intra group transactions and Accounting for reorganisations. 20
8. Write notes on the following : 10+10
- (a) Financial reporting in hyper inflationary economies
 - (b) Accounting treatment of Joint Ventures using proportional consolidation method
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