

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

Term-End Examination

June, 2013

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

Time : 3 hours

Maximum Marks : 100

Note : Attempt any five questions. All questions carry equal marks.

1. Explain Accounting for Investments in Overseas Subsidiaries giving suitable examples.
2. Discuss alternative approaches to Asset Valuation.
3. Discuss the principles of substance over form and its influence in dealing with transactions relating to Sale Agreements.
4. Discuss the principles of Allocation of Finance Cost over the term of borrowing.
5. Explain the Accounting for the Defined Retirement Benefit Schemes.

6. Discuss the treatment of Pre and Post-Acquisition Reserve in Consolidated Financial Statements.

 7. Write notes on the following :
 - (a) Accounting for Intra Group Transactions
 - (b) Accounting for Reorganizations

 8. Write notes on the following :
 - (a) Discuss Accounting Treatment of Joint Ventures using Proportional Consolidation Method
 - (b) Securitized Assets
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