

Bharati Vidyapeeth
(Deemed to be university), Pune.
School of Distance Education

Assignment No. :-	1	Name of the Assignment Setter:-		P.V. Dhamankar	
Course :-	CBCS 2019	Class : -	M. Com Second Year	Semester :-	IV

Subject :-	Advanced Accounting VII
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Q.NO.1) Attempt ANY ONE of the following. (1000 Words) (10)

- A) What are the Obstacles and Challenges to Introduction of International Accounting Standard?
- B) What is Returnable and Non-Returnable Packages? What are the different prices considered while accounting the Returnable Packages?

Q.No.2) Attempt ANY TWO of the following. (800 words) (10)

- A) What is Independent Branch? State the various types of Branches.
- B) Explain the rules for conversion of Branch Trial Balance in Head Office Books.
- C) Explain Importance of International Accounting Standard.

Q.No.3) Write short notes on (ANY TWO) (10)

- A) Types of Underwriting Agreements
- B) Packages Stock Account
- C) Inter branch transactions
- D) US GAAP