

BA BSc BCOM DEGREE END SEMESTER EXAMINATION - NOVEMBER 2025**UGP (HONS.) SEMESTER - 1: DISCIPLINE SPECIFIC COURSE****COURSE: 24UCOMDSC107-MODERN APPROACHES TO ACCOUNTING***(For Regular 2025 Admission)*

Time: 2 Hours

Max. Marks: 70

SECTION A***(Attempt any ten questions. Each question carries 2 marks)***

1. Define Green Accounting. (CO3, R)
2. What is hyperinflation? (CO4,R)
3. Briefly describe Replacement Cost Method. (CO1,U)
4. What is meant by “red flags” in forensic accounting? (CO5,U)
5. What do you mean by Human Resource Audit? (CO1,U)
6. What is a Profit Center? (CO2,U)
7. What is meant by the historical cost principle? (CO4,R)
8. Mention two key skills required for a forensic accountant. (CO5,R)
9. Give two examples of Pigouvian Taxes. (CO3, U)
10. What is ROI? (CO2,U)
11. Define the term “Benford’s Law” in the context of fraud detection. (CO5,R)
12. What is a Responsibility centre? (CO2,U)

(2 x 10 = 20)**SECTION B*****(Attempt any five questions. Each question carries 6 marks)***

13. What are the advantages and disadvantages of implementing Human Resource Accounting? (CO1, U)
14. Examine the relationship between CSR and Environmental Reporting. (CO3, An)
15. In the context of investigating financial irregularities within an organization, what responsibilities would typically fall under the scope of a forensic accounting professional? (CO5, An)
16. Your organization wants to identify the true value of its workforce for a merger. In your opinion which method of human resource valuation would you recommend and why? (CO1, An)

17. What are the commonly adopted techniques of inflation accounting? (CO4, U)
18. Explain the 5 P's of sustainable development? (CO3, U)
19. If you adopt inflation accounting in your business, what will be the challenges that you are going to face. (CO4, U)
20. Explain in detail the pre-requisites of responsibility accounting? (CO2, U)

(6 x 5 = 30)

SECTION C

(Attempt any two questions. Each question carries 10 marks)

21. A manufacturing firm wants to adopt green accounting. Which components should it include, and why? (CO3,U)
22. As a forensic accountant, what key skills and steps would you apply to investigate and report the fraud? (CO5,A)
23. The prices of goods and services increase over time. Does this affect the information provided to various stakeholders? Explain (CO4, An)
24. "The aim of responsibility accounting is not to place blame, Instead ,it is to evaluate performance and provide feedback so that future operations can be improved."Discuss.

(CO2, A)

(10 x 2 = 20)