

[illegible]

SECTION-E

9. Write short notes on the following :

- a. CUP method of transfer pricing
- b. Foreign currency transaction
- c. International accounting
- d. Internationalization capital market
- e. IFRS
- f. Need for translation
- g. Standardization
- h. Harmonization
- i. Inventory turnover ratio
- j. Stakeholder

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.