

MASTER OF PHILOSOPHY/DOCTOR OF PHILOSOPHY IN COMMERCE

Term-End Examination

December, 2015

RCO-002 : SPECIALIZATION COURSE (IN THE SELECTED AREA OF RESEARCH INTEREST)

Time : 3 hours

Maximum Marks : 100

- Note :**
- (i) This question paper comprises *five* areas of specialisations.
 - (ii) Attempt **any one** of the areas of specialisation relating to your area of research topic.
 - (iii) Each specialisation carries maximum of **100** marks and **all** questions carry **equal** marks.
 - (iv) Specific instructions for the specialisation area : "Accounting and Taxation" : you have to choose one of these, either Accounting or Taxation.

Specialisation - 1 : Accounting and Taxation

PART - A (ACCOUNTING)

Attempt **any five** questions.

1. "Management Accounting is the presentation of accounting information in such a way as to assist the management in creation of a financial policy, and in the day-to-day operation of an undertaking." Elucidate. 20
2. Discuss the disclosure requirements of accounting standards relating to : 7+7+6
 - (a) Valuation of inventories
 - (b) Intangible assets and
 - (c) Provisions for contingencies

3. "The analysis of Cash Flow Statement in any organisation can be very useful to the management." Explain with examples. 20
4. How would you analyse the financial position of a company from the view point of an investor as a shareholder and a creditor ? 10+10
5. Distinguish between : 10+10
 - (a) Activity Based Costing and Activity Based Management
 - (b) Common size financial statements and comparative statements
6. Define Responsibility Accounting and state its objectives. Discuss the different types of responsibility centres and their importance. 3+5+12
7. Describe in brief the managerial uses of the following variances : 5+5+5+5
 - (a) Material Mix Variance
 - (b) Labour Rate Variance
 - (c) Sales Variance
 - (d) Fixed Overhead Variance
8. Write short notes on **any two** of the following : 10+10
 - (a) Governmental Accounting
 - (b) Earning per share
 - (c) Characteristics and Objectives of Accounting Information

PART - B (TAXATION)

Attempt **any five** questions.

1. Discuss the main points taken into consideration while selecting form of ownership for a new business firm. 20

2. "Tax Planning is not possible without Tax Management". Discuss. 20
3. Discuss the provisions relating to information on principal inputs as per CENVAT Credit Rules, 2004. 20
4. Discuss the provisions in respect of re-entry of the goods cleared for export under a bond but which have not actually exported. 20
5. Discuss the powers of Central Excise Officer to reject the value of taxable service. 20
6. Explain briefly the provisions of Customs Act 1962 regarding Tariff value. 20
7. (a) What is a warehousing station ? Explain its various types. 10
 (b) What is the crucial/relevant date for determination of rate of duty under the Customs Act in the following cases ? 5+5
 - (i) Goods cleared for home consumption from warehouse under Section 68 of the Customs Act.
 - (ii) Goods entered for export under Section 50.
8. Write short notes on the following : 4x5
 - (a) Tax Avoidance
 - (b) Powers of Central Excise Officer
 - (c) Concept of Pure Agent
 - (d) Duty Drawback

Specialisation - 2 : International Business

Attempt **any five** of the following questions :

1. Do you think that Foreign Direct Investment accelerates the rate of economic growth of the host country ? Give your view and describe the recent trends in FDI in India. 20
2. Discuss the Hofstede study on cross - cultural management. Do you think that this study may be useful in managing cross - cultural behaviour ? 14+6
3. Describe various non - equity forms of technology transfer by Transnational Corporations and Small and Medium Enterprises. Also give suitable examples. 20
4. Describe the socio-cultural and economic variables of international business environment which may influence your international marketing strategy. 20
5. (a) Describe the factors affecting pricing decisions of international firms with suitable examples. 10+10
(b) Explain the various pricing methods used and practices followed in international marketing therefor.
6. Describe the role of various sales intermediaries available for international distribution of products. 20
7. Distinguish between : 10+10
 - (a) International Product Life Cycle and Domestic Product Life Cycle
 - (b) Globalization and Glocalization

8. Write short notes on **any two** of the following : **10+10**
- (a) Product diffusion
 - (b) Green marketing
 - (c) Intellectual Property Rights
 - (d) Legal environment of international business

Specialisation - 3 : Banking and Finance

Attempt **any five** questions.

1. State the purpose for which the commercial banks were nationalised in India. Have these objectives been achieved ? Give your arguments for and against nationalisation. **20**
2. (a) Explain the significance of bank lending. **10+10**
(b) Discuss the principles of lending that a prudent banker must follow.
3. (a) Describe the concept of SHGs. **8+12**
(b) How is the finance extended to SHGs ? Explain the process with the help of a hypothetical example.
4. What do you mean by mutual funds ? What are their different types ? Discuss the role of mutual funds in Indian economy. **3+7+10**
5. (a) Explain the new issue market and its position in India. **10+10**
(b) Investor protection and education, are the pre-requisite for the development of an efficient capital market. Discuss.
6. (a) Certain production and operating economies can result from mergers. Explain these economies. **10+10**
(b) Explain the rationale of takeover.

7. Explain CAPM. How does it help in estimation of expected return of a security ? 20
8. (a) Explain the concept of venture capital financing. 10+10
(b) Differentiate between Angel Investors and Venture Capitalists.

Specialisation - 4 : Marketing Management

Attempt any five questions.

1. What is consumer behaviour ? Elaborate the different stages involved in purchase behaviour in the purchase of a product, giving suitable examples. 5+15
2. What is Marketing Mix ? Explain the various Marketing Mix elements by taking the example of Sedan Car for the Upper middle class segment. 5+15
3. Explain the marketing criteria to be used for selection of a brand name. Based on these criteria suggest a suitable brand name for the following Products and Services. 10+10
(a) Fruit juice
(b) Footwear
4. (a) What are the steps involved in segmentation, targeting and positioning process ? 10+10
(b) Explain the concept of USP and UVP.
5. (a) Do you think cold chain also play vital role in Supply Chain Management, explain with example.
(b) Why is the formulation of the research problem difficult in Marketing Research Process ? 10+10

6. (a) Explain the various methods of pricing with examples. **10+10**
(b) "Cost plus pricing may appear to be a simple idea but there are practical difficulties in adopting such a policy". Discuss.
7. Distinguish between **any four** of the following :
(a) Cluster Analysis and Factor Analysis **5x4=20**
(b) Media Marketing and Advertising
(c) Close-Ended Questions and Open Ended Questions
(d) Customer Oriented Organisation and Profit oriented Organisation
(e) Inbound Logistics and Outbound Logistics
8. Write short notes on **any four** of the following : **5x4=20**
(a) Implications of social marketing
(b) Perceptual mapping techniques
(c) Matrix organization
(d) Developing Brand Strategies for Service
(e) Product Hierarchy

Specialisation - 5 : Entrepreneurship and Small Business Management

Answer **any five** questions.

1. Write short notes on **any four** of the following :
(a) Succession planning **5+5+5+5**
(b) Role of KVIC in development of village and cottage industries
(c) Activities of EDP (Entrepreneurship Development Programme)
(d) Steps involved in setting up a new enterprise
(e) Importance of Agri business in India
(f) LLPs in India

2. (a) Trace the entrepreneurial growth in India in post independence era. 10
(b) Discuss the problems of women entrepreneurs and also the ways to overcome these problems. 10
3. Explain in detail the recommendation and policy implication for survival of MSMEs in India. 10+10
4. Critically examine the growth and development of ancillarisation in India. 20
5. Discuss the factors that makes a person a successful entrepreneur. What are the barriers in Entrepreneurship Development and how to overcome these barriers ? 10+10
6. Write a detailed note on feasibility of project in the light of following aspects : 5x4=20
(a) Technical
(b) Financial
(c) Marketing
(d) Environment
7. What are the characteristics of a good leader ? Explain the trait theory of leadership. What are the criticisms of this theory ? 4+10+6
8. What is Stress ? What factors lead to stress ? Discuss the various methods used to manage the stress. Does stress influence behaviour ? Give reasons in support of your answer. 2+5+10+3
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