

**MASTER OF PHILOSOPHY/DOCTOR OF
PHILOSOPHY IN COMMERCE
(MPHILCOM/PHDCOM)**

00225

Term-End Examination

June, 2018

**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 specialization.

*(ii) Attempt any **one** of the areas of specialization relating to your area of research topic.*

(iii) Each specialization carries maximum of 100 marks and all questions carry equal marks.

(iv) Specific instructions for the specialization area :

*“Accounting and Taxation” : You have to choose **one** of these, **either** Accounting **or** Taxation.*

SPECIALIZATION 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 management in the preparation of policy for the undertaking." Elucidate this statement. 20

2. What do you mean by analysis of financial statements ? Discuss the different techniques used for the analysis of financial statements. 5+15

3. "Ratio Analysis is only a technique for making judgements and not a substitute for judgements." Explain in brief different types of ratios. 20

4. What is the purpose of preparing a Cash Flow Statement ? How is it prepared ? Explain with suitable examples. 8+12

5. What do you mean by analysis of variance ? What are its various types ? Describe the managerial uses of variance analysis. 5+5+10

6. Define Responsibility Accounting. What are its various responsibility centres ? Discuss the advantages and disadvantages of responsibility accounting. 4+4+12

7. Write short notes on any *two* of the following : 10+10

- (a) Activity Based Management System
- (b) Consolidated Financial Statements
- (c) IFRS
- (d) Objectives of External Financial Reporting

8. (a) Briefly explain the disclosure requirements of accounting standards related to accounting for fixed assets.

(b) Explain the concept of basic earning per share and diluted earning per share. 10+10

PART B

Taxation

Attempt any **five** questions.

1. "Tax planning and tax avoidance are the same concepts as both are resorted to for the same object of reducing tax liability." Comment. 20
2. Discuss the main issues of tax planning to be taken into consideration in respect of employee's remuneration from the employer's and employee's point of view. 20
3. "From tax point of view it is always better to form a partnership firm and not a company." Examine and enumerate a case where formation of a company is economical from the tax point of view as compared to a partnership firm. 20
4. "The loan capital contributes to tax saving resulting in a higher rate of return on owner's equity." Illustrate your answer with a suitable example. 20
5. Write short notes on any **two** of the following : 10+10
 - (a) Self-assessment
 - (b) Re-assessment
 - (c) Ex parte assessment
 - (d) Filing Income Tax Returns

6. "The verdict of the Appellate Tribunal is final so far as the questions of facts are concerned." Do you agree with the statement ? What are the remedies available to an assessee against the order of the Tribunal ?

20

7. What do you understand by VAT ? Explain the different methods of computing VAT. Also discuss the limitations of VAT.

4+8+8

8. Who is liable to be registered under service tax ? Discuss the procedure for such registration. How can amendment in the registration certificate be made ?

4+10+6

SPECIALIZATION 2
International Business

Attempt any five questions.

1. "Governments intervene in international trade to attain economic, social and political objectives." Discuss and explain rationales for Government intervention in international trade. 20

2. Critically examine Hofstede's cross-culture study. How does this study help in understanding cross-cultural behaviour ? Substantiate with suitable examples. 20

3. (a) Describe the rationale of transfer of technology for developing countries.
(b) Discuss the strategies and challenges faced by India for transfer of technology. 10+10

4. (a) Describe various issues and controversies related to Transnational Corporations.
(b) Discuss the significant features and recent trends of Transnational Corporations. 10+10

5. (a) Describe the rationale for international advertising.
(b) Discuss various factors influencing global media decisions with suitable examples. 10+10

6. How does international retailing influence India? Describe international retail marketing strategy. 20
7. Describe various types of intermediaries in international distribution and discuss their significance and functions. 20
8. Write short notes on any *two* of the following : 10+10
- (a) North American Free Trade Agreement
 - (b) Impact of Multilateral Trading System on World Trade
 - (c) India's Balance of Payments
 - (d) Web-based Marketing
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SPECIALIZATION 3

Banking and Finance

Attempt any five questions.

1. "Indian Banking System is undergoing reforms in the form of continuous innovation." Elaborate this statement with suitable examples. 20

2. What are the salient features of a Merchant Banker ? Discuss the important provisions of SEBI Regulations, 1992 with regard to regulatory mechanism of merchant banking business in India. 8+12

3. Discuss the factors responsible for fluctuations in exchange rates. How is exchange rate determined under gold standard system ? 10+10

4. Describe the circumstances which prompted the constitution of Narasimham Committee. Critically examine the follow-up action taken on the recommendation of the Committee. 10+10

5. Critically examine the Purchasing Power Parity theory in the determination of exchange rates. 20

6. Differentiate between the following : 10+10
 - (a) Factoring Services and Banking Services
 - (b) Money Market and Capital Market

7. What is meant by venture capital funds ? Discuss the various schemes of venture capital funds in India. 5+15
8. Write short notes on any *two* of the following : 10+10
- (a) Capital Asset Pricing Model (CAPM)
 - (b) Foreign Direct Investment (FDI)
 - (c) Merchant Banking
 - (d) Forfaiting Services
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SPECIALIZATION 4
Marketing Management

Attempt any five questions.

1. (a) How has the Internet (in particular the social media) affected marketing ? As a result, what are the new trends/phenomena that you observe ?

(b) What is marketing concept ? Discuss its applicability in the Indian context. 12+8

2. (a) How do customer behaviour and loyalty affect the profitability of a business ?

(b) Is there any relationship between emotional engagement and customer relationship management ? Can it be used for enhanced marketing ? 8+12

3. (a) How can we decide the channel intermediaries ? How are the channel members used to develop markets ?

(b) What is marketing research design ? State the contents of research design. 10+10

4. (a) Draw the different forms of Product Life Cycle (PLC) and discuss how the marketing mix varies from one PLC stage to other.

(b) State the reasons for product failure and ways to prevent the same. 12+8

5. Distinguish between any *four* of the following : 4×5=20
- (a) Needs and Wants
 - (b) Warranties and Guarantees
 - (c) Word of Mouth and Personal Selling
 - (d) Media Marketing and Advertising
 - (e) Marketing and Franchising
6. (a) Explain the steps involved in designing a marketing control system.
- (b) Discuss the importance of Packaging. 10+10
7. Briefly comment on the following : 10+10
- (a) Characteristics of Services vis-à-vis Products
 - (b) Changed Marketing Trends in a Connected World
8. Write short notes on any *four* of the following : 4×5=20
- (a) Buying Motives
 - (b) Product Positioning
 - (c) Customer Satisfaction
 - (d) Functional Areas of Marketing Interface
 - (e) Customer Delivered Value

SPECIALIZATION 5

Entrepreneurship and Small Business Management

Attempt any *five* questions.

1. "Entrepreneurship is an important engine of growth in the economy of a country." Discuss. Highlight the key characteristics and skills of an entrepreneur. 20
2. Distinguish between creativity and innovation. Highlight how creativity and innovation complement each other in a successful organisation. 5+15
3. Explain the concept of entrepreneurial management. Discuss its different dimensions. How is entrepreneurial management linked to the firm's performance? 5+10+5
4. What is meant by Human Resource Management? Discuss different components of human resource management plan. 5+15
5. "Management is doing things right; Leadership is doing the right things." Elaborate the statement giving suitable examples. 20
6. Highlight the importance of organisational behaviour. Discuss various organisational strategies for enhancing employees' performance. 10+10
7. Compare and contrast the new age Indian entrepreneurs with those of the past. How has the new wave of reforms contributed to the growth of new age entrepreneurship in India? Discuss giving suitable examples. 10+10
8. Discuss some recent examples of women entrepreneurship in India. Do you agree with the observation that a lot still remains to be done in India in this field? Justify your answer with suitable examples. 20