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RCO-012

Ph. D. IN COMMERCE

[Ph. D. (COM)]

Term-End Examination

June, 2024

**RCO-012 : 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.*

Specialization : Accounting and Taxation

Answer any *five* questions :

1. Tax planning plays a crucial role in managing financial obligations, operating within the bounds of the law while avoiding tax evasion tactics. Discuss with suitable examples. 20

P. T. O.

2. Examine the tax implications associated with transactions involving (a) the transfer of income without transferring the assets generating the income, and (b) the gifting of assets from individual to their spouse, minor children, adult, sons and married daughters. 20
3. How is the residence of assessee determined for income tax purpose ? Explain the incidence of residence on tax liability. Explain the difference between the assessment of (a) an ordinary resident, (b) not an ordinary resident, and (c) non-resident. 20
4. (a) Discuss the statutory obligation of an assessee to file a return of his income and indicate the time limits for filling the return.

(b) What are the different kind of incomes which are included in total income but on which no income tax is payable ? 10+10
5. Explain the assertion that “Financial accounting handles costs broadly, while cost accounting delves into greater detail”. Also, discuss the limitations associated with financial accounting. 20

6. (a) Define inventory control. Why is inventory control necessary ? 10+10
- (b) Explain what is 'minimum level', 'maximum level', 'ordering level', quantity. How are they determined ?
7. Discuss the notion that decision made based on financial statements may lack conclusiveness and accuracy. Explain how one interprets and analyses financial statements. 20
8. Write short notes on any *four* of the following : 4×5=20
- (a) Liquidity test ratio
- (b) Centralised purchase of raw material
- (c) Activity based costing
- (d) Standard costing
- (e) Significance of ratio analysis in financial management

Specialization : International Business

Answer any *five* questions.

1. "FDI helps in accelerating the rate of economic growth of host country." Critically examine the statement and analyse the recent trends in FDI flows in India. 12+8

2. Why do firms become transnational ? Analyse the recent trends in transnational corporations. What are the controversies associated with them ? 8+8+4
3. (a) Analyse the recent trends in world trade.
(b) Describe the problems of developing countries, with respect to internalization. 10+10
4. You are planning to target foreign market for four engineering products. Examine the criteria for selecting the target countries for your products. 20
5. (a) How do standardisation *versus* adaptation influence the product decisions for international marketing ?
(b) Explain the international product life cycle theory of International Business. 10+10
6. Describe the recent trends in international trade in services. Analyse India's strategies for international marketing of services. 10+10

7. (a) Explain various methods of collecting primary data with suitable examples.
- (b) What are the problems associated with international marketing research ? Discuss with examples. 10+10
8. Write notes on the following : 10+10
- (a) EPRG Orientation
- (b) Factors affecting foreign market entry decisions

Specialization : Banking and Finance

Answer any *five* question :

1. Write short notes on the following : 5 each
- (a) Foreign Exchange Risk Management
- (b) FDI in banking sector
- (c) Recent developments in stock exchanges
- (d) Factoring
2. Explain the functioning of the foreign exchange market and its significance in the international finance system. Discuss the factors influencing exchange rate determination and how exchange rates are quoted in different currency markets.

3. (a) Explain the role of financial markets in the economy and discuss the different types of financial markets. 10
- (b) Discuss the role of credit rating in investor protection and risk management in India. 10
4. Explain the role of risk and return in security valuation. Explain how the Capital Asset Pricing Model (CAPM) is used to estimate the expected return on an investment. 20
5. Explain the concept of priority sector lending in the context of banking. Discuss the objectives and significance of priority sector lending for inclusive growth and development. 20
6. (a) Examine the challenges and opportunities associated with financial innovation and digitalization in international banking. 10
- (b) Explain the concept of Mergers and Acquisitions (M&A) in the business world. What are the primary motives behind companies pursuing M&A activities ? 10

7. “Commercial banks play vital roles in the financial system, acting as intermediaries between savers and borrowers, providing liquidity and generating credit.” Explain the above statement with respect to functions and role of commercial banks in India. 20
8. Discuss the role of banking sector reforms in promoting financial inclusion and reducing systemic risks within the financial system. 20

Specialization : Marketing Management

Answer any *five* questions :

1. Discuss five marketing philosophies under which business enterprises conduct their marketing activity. Explain then with examples. 20
2. Identify the major elements of marketing environment. Discuss how they affect conduct of business enterprises. 20
3. What are channels of distribution ? Explain the factors that are used in determining the channels of distribution. 20
4. Construct the model of buyer’s behaviour. Discuss the psychological factors that influence consumers in the purchase of various products and services. 10+10

5. What are the requirements of positioning ?
Discuss the criteria that help positioning. How
is an overall positioning strategy selected ?
5+5+10
6. “Product development process is a multi-staged
activity.” Elaborate the steps involved. 20
7. (a) What are the key functions of packaging ?
Discuss.
(b) What is Branding ? Discuss the process
involved in branding of products/services.
10+10
8. Write short notes on any *two* of the following :
10+10
- (a) Market segmentation
 - (b) Product life cycle
 - (c) Interdependence of services and products
 - (d) Discounts and allowances

**Specialisation : Entrepreneurship and Small
Business Management**

Answer any *five* questions :

1. Industrial policy on small enterprise sector has
its origin since the freedom struggle of our
country. Discuss this statement in the light of
Government’s positive initiatives during
different five year plans. 20

2. "The basic problem of a family business is its leadership succession." Cite examples of Indian Family businesses cases to substantiate your argument. 20
3. Explain the HR dimensions that entrepreneurs have to deal with at the time of managing their small business. Discuss the HR challenges involved with suitable examples. 20
4. How is Entrepreneurship different from Entrepreneur ? Discuss the different types of Entrepreneurs with examples. 20
5. Discuss the relevant example the process of business opportunity identification and selection to start a business enterprise. Illustrate with example. 20
6. (a) "India is one of the largest start up ecosystems in world." Comment. 10
(b) What are the schemes of GOI for promoting entrepreneurship in India ? Discuss. 10

7. Describe the role of Entrepreneurship in the socio-economic development of a nation. 20
8. Present a critical and comparative analysis of various leadership styles practised in various business organisations. What leadership styles are appropriate for small business in India ? 20
9. Write short notes on the following : 20
 - (a) Product Market Fit
 - (b) Organising