

No. of Printed Pages : 10

RCO-012

Ph. D. IN COMMERCE

[Ph. D. (COM.)]

Term-End Examination

December, 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** area 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. What is tax planning ? Examine the primary concerns involved in tax planning concerning employee compensation, considering both the employer's and employee's perspectives. 20
2. Discuss the provisions outlined in the Income Tax Act concerning legal action in instances where there is a failure to deduct tax at source or to remit such deducted tax, particularly in cases of deliberate evasion of tax payment. 20
3. (a) What are the components encompassed within Tax Management ? Illustrate these components with examples. 10
(b) "Income tax is a tax on income and not on receipts." Discuss the statement and give the essential characteristics of the term Income. 10
4. Write short notes on any *two* of the following :
10+10
 - (a) Gratuity
 - (b) Deduction under Section 80G
 - (c) Agriculture and partial agriculture income

5. “Standard costing is consistently coupled with a framework of budgetary control.” Elucidate this statement and highlight the benefits of employing standard costing. 20
6. Cost accounting aids in (a) managing efficiency, (b) determining product pricing, and (c) establishing a foundation for operational decisions. Discuss with examples. 20
7. (a) Define ‘Variance Analysis’. What are the ways of dealing with cost variances ? 10
(b) Distinguish between ‘fixed budget’ and ‘flexible budget’ with an example of each. 10
8. “The Cash Flow Statement serves as a managerial tool.” Explore and elucidate the goals and constraints associated with cash flow statements. 20

Specialization : International Business

Answer any *five* questions.

1. Explain the economic and socio-cultural environment influencing the international marketing decision with suitable examples. 20

2. You are planning to enter into international market. Discuss the foreign market entry strategies for entering international markets.

20

3. Why is branding important for international marketing ? Describe the international branding strategies with suitable examples.

6+14

4. Why should you develop sales promotion programmes for international marketing ? Describe various sales promotion techniques with suitable examples.

8+12

5. Explain EPRG framework of International Business. Discuss its relevance with example.

20

6. (a) Describe the major forces of globalisation.

10

- (b) Examine the effects of globalization on the world economy.

10

7. (a) What is Bretton Woods System ? Describe the causes of failure of Bretton Woods System. 10
- (b) Describe the contribution of Regional Development Banks for promoting developments on their respective regions with suitable examples. 10
8. Write notes on the following : 10+10
- (i) Environmental issues in International Trade
- (ii) Ethical issues in International Trade

Specialization : Banking and Finance

Answer any *five* questions.

1. Discuss how commercial banks act as financial intermediaries and explain their role in facilitating the flow of funds between savers and borrowers. 20
2. (a) Evaluate the role of technology in enhancing the delivery of basic banking services, with examples. 10
- (b) Evaluate the role of credit risk management in ensuring the financial soundness of banks. 10

3. Evaluate the factors considered by banks in assessing the creditworthiness of borrowers and determining the terms of credit extension. 20
4. “International banking plays a crucial role in facilitating global trade and investment.” Discuss the evolution of international banking, including the factors driving its growth and the challenges faced by multinational banks. 20
5. What is the foreign exchange market and why is it important in global finance ? Explain how exchange rates are determined and how they affect international trade. 20
6. (a) Discuss the difference between mergers and acquisitions, with suitable examples. 10
(b) Explain how the Capital Asset Pricing Model (CAPM) is used to estimate the expected return on an investment. 10
7. Discuss the significant role that Foreign Direct Investment (FDI) plays in shaping the banking and finance sectors of host countries. 20

8. Write short notes on the following : 5 each

- (a) Primary and Secondary Market
- (b) Arbitrary Pricing Theory
- (c) Non-Performing Assets (NPAs)
- (d) Credit Rating

Specialization : Marketing Management

Answer any *five* questions.

1. Explain the difference between selling and marketing. Discuss marketing management process and the steps involved. 5+15
2. Explain various government regulations affecting marketing in India. Discuss the salient features and the implications of Consumer Protection Act, 1986. 5+15
3. Highlight the importance of marketing research. Discuss the scope and relevance of marketing research in various marketing areas.

5+15

4. Identify different family structures in the Indian context and their role in decision-making process for Consumer Buying. 5+15
5. Distinguish organisational market from consumer market. Highlight the characteristics of different types of organisational markets.
5+15
6. Discuss the factors that influence the choice of a channel of distribution. 20
7. What are the factors of pricing ? Explain different methods of pricing of the product with examples. 5+15
8. Write short notes on any *two* of the following :
10+10
 - (a) Market targeting
 - (b) Challenges in marketing of services
 - (c) Packaging strategies
 - (d) Green marketing

**Specialisation : Entrepreneurship and Small
Business Management**

Answer any *five* questions.

1. "Identification of business opportunity is the first step in starting a small business." Do you agree with this statement ? Discuss the process involved in opportunity identification and selection. 20
2. Discuss the role of SIDBI in the promotion of small businesses in India. 20
3. Evaluate the support programmes undertaken by the Government for the promotion of entrepreneurship in India. 20
4. "Provision of venture capital assistance encourages entrepreneurial orientation in a developing economy like India." Discuss. 20
5. Discuss various elements, functions and types of team in an organisation. Explain the importance of each of the type of team in an organisation. 20

6. Write an explanatory note on MSMEs in India.
20
7. “Small business is considered as seedbed of Entrepreneurship.” Discuss in the context of Indian economy.
20
8. Critically discuss application of various theories of motivation in small business management.
20
9. Write short notes on the following : 10+10
- (a) Types of entrepreneurs
 - (b) Techniques of control in an organisation

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