

CHAPTER 9

COMMERCE

Doctoral Theses

093. BHATNAGAR (Anjali)
Working Capital Management in the Automobile Industry in India.
Supervisor : Dr. J. P. Sharma
Th 14835

Abstract

Capital of any economic unit may be categorized into two components; (1) Fixed capital (2) Working capital or circulating capital. Fixed assets are assets of a relatively permanent nature, used in the operations of a business undertaking. They are necessary for the manufacturing firms, since production would be impossible without them. While there have been a large number of studies focusing on fixed capital; studies on working capital have been few and far between. This is an exhaustive study of working capital management in one of the major and fast expanding industries of India namely, the automobile industry.

Contents

1. Introduction and overview of automobile industry. 2. Theoretical framework and review of literature. 3. Working capital analysis and liquidity management. 4. Financing pattern and determinants of working capital. 5. Summary and Conclusions. References.

094. JAIN (Vibha)
Non-performing Assets in Commercial and Development Banks in India.
Supervisors : Prof. B. M. Lall and Prof. Sajay K. Jain
Th 14701

Abstract

The future profitability of banks would depend on their alertness, operational efficiency, customer orientation, creation of large

volume of performing assets, attainment of optimum levels of productivity. Since retail customers are fast becoming more demanding in the current competitive environment, banks have to offer value-added services. Harnessing technology to improve productivity, to ensure required standard of customer service and internal efficiency, continual product innovation and strengthening of competitive edge on an ongoing basis to mass business will be the key factors that will impact banking sector in the days to come. Ensuring optimum performance by each manager and staff will also be vital. Another critical factor upon which would hinge the future of banking system would be the ability and competence of banks to build up large volumes of quality assets in a constantly increasing competitive environment, while adhering to prudential norms and maintaining prescribed levels of capital adequacy on risk assets simultaneously. Productivity and efficiency will be the watchwords in the banking industry in the years ahead. Continuous quest for skill upgradation at all levels, development of vision, mission and commitment are some of the aspects, which require urgent attention by the banking industry in future. Darwin's principle of survival of the fittest may, in all likelihood, operate in the case of banks too. Banks, which are pro-active, respond quickly to the changing needs of the customer, and give adequate attention to the changing scenario, alone can survive successfully, perform well and prosper.

Contents

1. Introduction. 2. NPA concept and prudential norms. 3. Review of literature. 4. Analysis of Data. 5. Prevention of NPAs. 6. Management of NPAs. 7. NPA management in perspective and Bibliography.

095. PAHUJA (Shuchi)
Environmental Accounting and Reporting in India : A Study of Selected Companies.
 Supervisor : Dr. S. C. Bansal
 Th 14702

Abstract

An analysis of environmental accounting and report (EAR) practices of Indian corporate sector has been made. It reveals that accountants in India are well aware of the fact that environmental issues will affect business and industry in the near future. They are convinced by the need for accounting of environmental information. Despite this awareness, there is

an absence of external environmental accounting. The companies in India do not have a proper environmental accounting system to determine environment related costs, benefits, assets and liabilities. Indian companies also fail to provide adequate disclosures on environment. Though non-financial/descriptive disclosures in the annual reports have increased overtime, yet the quantitative and financial environmental reporting is negligible. Without any strict accounting pronouncements from the ICAI and disclosure norms by the regulatory authorities, the companies generally provide only statutorily required, qualitative, and positive information on environment. These disclosures lack in quality and consistency. It can, thus, be concluded that there is a low level of EAR activity in India. The accounting profession in India has yet to respond to the issue of environmentalism and help the companies in dealing with environmental matters in the books of accounts.

Contents

1. Introduction. 2. Theoretical framework. 3. Review of existing literature. 4. Environmental accounting and reporting : Opinions of chartered accountants. 5. Environmental accounting and reporting practices : Executives' perceptions. 6. Environmental disclosure practices. 7. Multivariate analysis. 8. Summary, Conclusions and Bibliography.

096. SAHOO (Bibhu Prasad)
Risk Management in Indian Public Sector Banks.
 Supervisor : Prof. Jawahar Lal
 Th 14699

Abstract

Focuses on overall evaluation of risk management system adopted by Indian Public Sector banks. Studies non performing asset of Public Sector Banks and the impact of credit risk on performance of Public Sector Banks and estimates liquidity risk of public sector banks. Evaluates credit risk of public sector banks.

Contents

1. Introduction. 2. Review of existing literature. 3. Risk in banking sector. 4. Credit risk-1. 5. Credit risk-2. 6. Credit risk-3. 7. Analysis of liquidity risk. 8. Summary, findings and Bibliography.

097. SHARMA (Rajni)
Implications of World Trade Organization Regime on Indian Small Scale Industry.
 Supervisor : Dr. J. P. Sharma
 Th 14700

Abstract

Deals with modern segment of village and small industries (known as SSI) as listed by the Planning Commission in 1999. Traditional sector is beyond the scope of present study. Detailed study is done with regard to Auto Components and Plastic Processing Sector. Product specific study relating to toys, clocks and watches is done. Examines the implications of the World Trade Organisation regime on Indian Small Scale Industries. Towards this purpose, as the first step and for an overall impact assessment, the researcher sought to build on the studies done by the Indian Institute of Foreign Trade (IIFT) and Ministry of Commerce, Government of India.

Contents

1. Introduction, objectives, methodology and limitations. 2. Small Scale Industry in India and World Trade Organization (Conceptual framework). 3. General impact analysis. 4. Sectoral study. 5. Product-specific study. 6. Concluding observations and Bibliography.

98. SUJIT KUMAR
Impact of Participative Management on Productivity : A Comparative Study of SAIL and TISCO.
 Supervisors : Prof. B. P. Singh and Dr. Ajay Kumar Singh
 Th 14703

Abstract

Examines the possible instrumentality of participative management on productivity. On one hand Steel Authority of India Limited (SAIL) being the gigantic holding company for managing the seven important steel plants in the Public Sector is proposed to be selected for the study. Although a lot of work has been done on PM, it has seldom been investigated in context of SAIL. On the other hand TISCO a monolith in private sector of steel industry is chosen for making a comparative study of public and private sectors.

1. Introduction. 2. Theoretical constructs. 3. Review of literature. 4. Participative management in SAIL and TISCO. 5. Analysis of survey results. 6. Summary of major findings, conclusions, recommendations and Bibliographies.

M.Phil Dissertations

99. GOYALE (Aditi)
Cash Management : A Study of Selected Companies.
Supervisor : Prof. Y. P. Singh
100. GUPTA (Shikha)
Financial Appraisal of Dabur India Limited : An Empirical Analysis.
Supervisor : Prof. Y. P. Singh
101. GUPTA (Swati)
Alternative Business Strategies for Sustainability of an Indian Consumer Magazine.
Supervisor : Prof. Sri Ram Khanna
102. POPLI (Romita)
Dividend Determinants in Corporate Sector : A Study of Selected Indian Companies.
Supervisor : Prof. Y. P. Singh