

**C.A (Dr.) RAHUL GUPTA**  
**Assistant Professor (Commerce)**  
**Govt. Degree College, Kathua**  
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**rahulg\_cool@rediffmail.com**



### ***Academic and Professional Qualification***

<b><i>Examination</i></b>	<b><i>Board/university</i></b>	<b><i>Year of passing</i></b>	<b><i>Percentage/ Grade</i></b>
PhD (Commerce)	University of Jammu	2020	
MBA (HRM)	IGNOU	2016	61.21%
P.G Diploma in Human Resource management (PGDHRM)	IGNOU	2014	73%
P.G Diploma in Management (PGDIM)	IGNOU	2014	60.10%
M.Phil (Commerce)	University of Jammu	2014	O Grade
Diploma in Management (DIM)	IGNOU	2013	59%
C.S	ICSI	2013	58.36 %
M.Com (F&T)	IGNOU	2011	57%
C.A	ICAI	2009	54.27%
B.Sc (Non-Medical)	University of Jammu	2005	81.03%
12 <sup>th</sup>	JK BOSE	2002	77.83%
10 <sup>th</sup>	JK BOSE	2000	77.20%

### ***Technical Qualification***

- Post Qualification Course in Information Systems Audit (ISA) from ICAI (2013)
- Completed compulsory computer training program during C.A course conducted by ICAI (2006)
- Operating knowledge of Taxation and Accounting softwares

### ***National and State Level Eligibility tests***

- UGC NET (JRF) in Commerce (June 2011)
- UGC NET in Management (June 2014)
- UGC NET in Labour Welfare/HRM (December 2015 and July 2016)
- J&K SET in Commerce (September 2013)
- J&K SET in Management (May 2016)
- UGC NET in Economics (December 2019)

### ***Other Achievements***

- Qualified BSNL JAO All India exam in 2009 and in 2015 (with All India 6<sup>th</sup> rank and First rank in J&K in 2015)

### ***Awards***

- “Life Time Achievement Award” for Distinct Contribution in the Field of Commerce in the Innovation and Knowledge Excellence (Global Awards) ceremony organized by Shri Paramhans Education & Research Foundation Trust, New Delhi.

### ***Professional Experience***

- 15 years of Professional experience of consultation as a Chartered Accountant (C.A) in the fields of Accounting, Auditing and Taxation.

### ***Teaching Experience***

- Teaching B.Com students as Assistant Professor at Govt. Degree College, Kathua since February, 2024.
- More than 5 Years of Experience of Private Coaching of NET/JRF in Commerce and Management Subjects
- Experience of teaching M.Com and PGDBRM students, as a JRF/SRF Scholar, in the Department of Commerce, University of Jammu during the period 2012-2018.
- Experience of Counselling Sessions of M.Com and MBA subjects of IGNOU as Approved Academic Counsellor for IGNOU M.Com during the period 2013-2018.

### ***Specialization Areas***

- Finance, Accounting, Taxation, Auditing

### ***Workshops and conferences***

- Attended 3-days Workshop on “Qualitative Analysis” organised by “PG Department of Commerce, University of Jammu” on February 12-14, 2014 under SAP: DRS-II scheme of UGC.
- Attended 2-days Workshop on “Financial Econometrics” organised by “PG Department of Commerce, University of Jammu” on February 28 & March 1, 2014 under SAP: DRS-II scheme of UGC.
- Participated in One-day Scholar Seminar organised by “Post Graduate Department of Commerce, (SAP-DRS-II), University of Jammu (ISO 9001-2000)”, on March 20, 2014.
- Presented paper titled “Government Support and Business Performance: A study of Small Scale Manufacturing Industries” in International conference on “Achieving Sustainable Competitive Advantage in Global Business Era” organised by “Post Graduate Department of Commerce, University of Jammu”, on December 15-17, 2015.
- Attended One-day Workshop on “Qualitative Data Analysis with Atlas-ti” organised by “PG Department of Commerce, University of Jammu” on December 17, 2015 under SAP: DRS-II scheme of UGC
- Presented paper titled “Social Media in Tourism; Boon or Bane” in International Conference on “Sustainable Destination Excellence: Revitalizing Peace through Innovation in Tourism” organised by “School of Hospitality and Tourism Management, University of Jammu”, on February 5-6, 2016.

- Attended 2-days Workshop on “Conjoint and Correspondence Analysis” organised by “PG Department of Commerce, University of Jammu” on February 13-14, 2016 under SAP: DRS-II scheme of UGC.
- Presented paper titled “Entrepreneurship Support Measures: A Study of Industries in J&K” in UGC sponsored National Seminar on “Entrepreneurship: The Road Ahead” organised by “School of Management Studies, Punjabi University, Patiala”, on March 8-9, 2016.
- Presented paper titled “Government Initiatives for the Development of Tourism Industry in India” in International Conference on “Prospects and Competitive Challenges in Global Hospitality and Tourism Industry” organised by “School of Hotel Management and Tourism, Lovely Professional University, Punjab”, on April 1-2, 2016.
- Attended 2-days Workshop on “MS Word & Excel” organised by “PG Department of Commerce, University of Jammu” on May 7-8, 2016 under SAP: DRS-III scheme of UGC.
- Presented paper titled “Credit Rating: Roles and Factors Affecting It” in the 2<sup>nd</sup> International Conference on “Applied Economics and Business” organised by “Department of Economics, Sri Mata Vaishno Devi University, Katra (J&K) in collaboration with The Indian Econometric Society (TIES)”, on July 28-29, 2016.
- Attended 1-day Joint Seminar on “GST: Impact, Assessment and Reforms” organised by “PG Department of Commerce, University of Jammu in collaboration with Board of Studies, Institute of Chartered Accountants of India” on September 6, 2016 under SAP: DRS-III scheme of UGC.
- Presented paper titled “Important Research Areas Related to Corporate Credit Ratings” in the 3<sup>rd</sup> International Conference on “Emerging Trends in Engineering and Management Research” organised by “Conference World” and held at “Institute of Electronics and Telecommunication Engineers (IETE), Indiranagar, Pune, India”, on July 30, 2017.
- Presented paper titled “Non-financial Determinants of Corporate Credit Ratings” in the International Conference on “Latest Concepts in Science, Technology, Management and Humanities” organised by “Gwalior Institute of Information Technology (GIIT), Gwalior, M.P. India in association with Conference Info”, on December 17, 2017.
- Presented paper titled “Determinants of Credit Ratings of Manufacturing Companies” in the 9<sup>th</sup> International Conference on “Measure, Manage & Facilitate Change to Harness Organizational Potential” organised by “Prestige Institute of Management, Gwalior, M.P. India in association with Indian Economic Association”, on January 6-8, 2018.
- Presented paper titled “Inclusive Education-Challenges and Prospects in India” in the national seminar on ‘Diversity Inclusive Education in Indian Scenario: Issues, Challenges and Prospects’” organised by “Department of Education, University of Jammu”, on February 16, 2018.

### ***Research Publications***

- Gupta, Rahul and Gupta, Desh Bandhu (2014). Effect of Subsidies on the Business Performance of Small Scale Manufacturing Industries. *International Journal of Small and Medium Enterprises*. Vol.3, Issue 2, pp. 60-77, ISSN 2278-3164.

- Gupta, Rahul and Gupta, Desh Bandhu (2015). Government Support and Business Performance: A study of Small Scale Manufacturing Industries. *Sustainable Competitive Advantage: Road to Success (Edited Book)*. Excel Publishers, New Delhi, India. ISBN 978-93-84869-95-3.
- Gupta, Rahul, Gupta, Desh Bandhu and Chahal, Hardeep (2017). Financial Determinants of Credit ratings of Indian Companies. *International Journal of Business Insights and Transformation*. Vol.10, Issue 2, pp. 30-37, ISSN 0974-5874.
- Gupta, Rahul (2017). Financial Factors Determining CARE'S Ratings. *International Journal of Financial Management*. Vol.7, Issue 4, pp. 34-42, ISSN 2229-5682.
- Gupta, Rahul and Sharma, Sumit (2017). Important Research Areas Related to Corporate Credit Ratings. *AGU International Journal of Management Studies and Research*. Vol.5, Jul-Dec issue, pp. 1-9, e-ISSN 2455-1562, p-ISSN 2455-6092.
- Gupta, Rahul and Sharma, Sumit (2017). Non-financial Determinants of Corporate Credit Ratings. *International Journal of Engineering, Technology, Science and Research*. Vol.4, Issue 12, pp. 412-415, ISSN 2394-3386.
- Vaishali and Gupta, Rahul (2017). Exploring the Role of Team Member Exchange on the Performance of Public Sector Groups. *Prestige International Journal of Management & IT- Sanchayan*. Vol.6, Issue 2, pp. 85-95, ISSN 2277-1689.
- Gupta, Rahul (2017). Effectiveness of Government's Non-financial Support Measures for SME's Development. *Dynamics of Socio-Economic Development (Edited Book)*. Bharti Publications, New Delhi, India. ISBN 978-93-86608-31-4.
- Gupta, Rahul (2018). Important Research Streams around Sovereign Credit Ratings. *International Journal of Advanced Research and Development*. Vol.3, Issue 1, pp. 37-40, ISSN 2455-4030.
- Gupta, Rahul and Sharma, Sumit (2018). Determinants of Credit Ratings of Manufacturing Companies. *Measure, Manage & Facilitate Change to Harness Organizational Potential (Edited Book)*. Bharti Publications, New Delhi, India. ISBN 978-93-86608-29-1.
- Gupta, Rahul (2023). Financial Determinants of Corporate Credit Ratings: An Indian Evidence. *International Journal of Finance & Economics*. Vol.28, Issue 2, pp. 1622-1637, ISSN 1076-9307, E-ISSN:1099-1158. **DOI: 10.1002/ijfe.2497** (Accepted on 9<sup>th</sup> January 2021 and First Published Online on 4<sup>th</sup> February 2021, Volume and Issue number allotted in April, 2023)

### ***Additional Duties Performed***

- Designing of curriculum for Tax Planning and Procedures subject of M.com Ist sem (2013-14)
- Participation in admission related activities in the department of Commerce, University of Jammu (2012-2018)
- Setting up and evaluation of internal assessment papers of M.Com and PGDBRM students in the Department of Commerce, University of Jammu (2012-2018) and of B.Com students at Government Degree College Kathua (since March, 2024)
- Evaluation of Assignments of IGNOU M.Com subjects

- Exam Duties as Deputy Superintendent and Supervisor in various Undergraduate Exams held at Government Degree College, Kathua
- Duty as Presiding Officer in Lok Sabha Elections (2024) in J&K.

### ***Personal Profile***

- Father's Name: Sh. Vijay Kumar Gupta
- Mother's Name: Smt. Prem Gupta
- D.O.B: 23.07.1985
- Gender: Male
- Marital Status: Single
- Nationality: Indian
- Languages Known: Hindi, English, Dogri.
- Address (Residence): H.No-309 (JMC-538), Street No. 8, Talab Tillo, Distt. Jammu (J&K) 180002

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