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Total Number of Pages: 02

Course: IMBA
Sub_Code: 16IMN901B

9th Semester Regular/Back Examination: 2024-25
SUBJECT: Project Appraisal and Financing
BRANCH(S): IMBA
Time: 3 Hours
Max Marks: 100
Q.Code: R312

Answer Question No.1 (Part-I) which is compulsory, any eight from Part-II and any two from Part-III.

The figures in the right-hand margin indicate marks.

Part-I

Q1 Answer the following questions:

(2 x 10)

- What do you mean by project feasibility study?
- Explain UNIDO approach for project appraisal.
- What are the pre-requisites for the successful implementations of a project?
- What do you mean by social cost benefit analysis?
- What do you mean by benefit cost ratio? How do you calculate it?
- Discuss the tools & techniques of project management.
- What is project appraisal?
- List any four techniques of Risk Analysis.
- Explain the key element of good project plan.
- Describe the purpose and importance of project evaluation.

Part-II

Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve)

(6 x 8)

- How is the investment projects in India evaluated from the social cost benefit point of view?
- Briefly discuss the importance of pre-feasibility and feasibility studies in ensuring success in operation phase of the project.
- What do you understand by a Detailed Project Report (DPR)? What are its contents?
- Explain the different key issues in project analysis with a suitable example of your choice.
- What are the steps involved in project appraisal by financial institutions?
- Explain different factors that you consider in environmental appraisal.
- Explain the various sources of finance available for the projects in India.
- What are critical success factors in Project Management? Explain the key elements of Control Process in a project.
- Why the project risk analysis is required? Discuss the procedure for analyzing the project risk.

- j) What is a project execution plan? Explain with an example.
- k) Interpret the different ways in which society will be divided while using UNIDO approach.
- l) Explain in detail the technical parameters of appraising the project.

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four)

- Q3** What aspects are considered in technical analysis of a project? What factors have a bearing on choice of technology? **(16)**
- Q4** What types of information are required to study the commercial feasibility of a project? As a project manager how will you analyze these informations? Discuss. **(16)**
- Q5** What do you mean by Project risk analysis? Discuss the various methods to calculate the risk. **(16)**
- Q6** What are critical success factors in Project Management? Explain the key elements of Control Process in a project. **(16)**

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Course: IMBA
Sub_Code: 16IMN902B

9th Semester Regular/Back Examination: 2024-25

SUBJECT: BUSINESS TAXATION

BRANCH(S): IMBA

Time: 3 Hours

Max Marks: 100

Q.Code: R170

Answer Question No.1 (Part-I) which is compulsory, any eight from Part-II and any two from Part-III.

The figures in the right hand margin indicate marks.

Part-I

Q1 Answer the following questions:

(2 x 10)

- Define a person as in Income Tax.
- What is Perks?
- What is Annual Value?
- What is capital gain? How do you tax the short term capital gains?
- What are the constituents of GTI?
- Define assessment year as per income tax act 1961.
- What is PAN? What happens when the assessee doesn't have a PAN?
- Difference between Tax and Duty.
- Explain the concept of impact and incidence of Tax.
- Why Goods and Services tax called a Dual concept tax system?

Part-II

Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve)

(6 x 8)

- Explain the system of self- assessment
- Write a short note on Casual income and Deemed assessee
- Mr. Raju Srivastava employed at Pune on a salary of Rs. 1,30,000/- p.m.. The employer is paying H.R.A. of Rs. 48,000/- p.m. but actual rent paid by Mr. Srivastava is Rs. 62,000/- p.m.. He is also getting 3 % commission on turnover achieved by him and turnover achieved by him is Rs. 50 lakh. Calculate his gross salary.
- From the following particulars, compute the total income of Mr. Ajay Biswas for the assessment year 2024-25 if he is Resident and ordinary resident

Particulars	Amount in Rs.
a. Profit from profession in Pune received in Bangalore	80000
b. Income from House property in Australia received in India	150000
c. Income from agriculture in Bangladesh received in India	80000
d. Dividend received by a foreign company	60000
e. Past untaxed profit brought to India	20000

- e) Bhabesh owns 2 house properties situated in Delhi. The particulars of the house are as under:

Particulars	House-1	House-2
Municipal Value	250000	260000
Fair rent	260000	300000
Standard rent	240000	240000
Actual rent(p.m.)	32000	20000
Vacancy	Nil	1month
Municipal tax	40000	90000

Compute the annual value of all 2 properties.

- f) Write note on Central Goods and service Tax (CGST) Act.
- g) Discuss the role of Goods and Services tax council and Explain implementation of GST in India.
- h) Explain the Business and Profession as used u/s 28 of the income tax act.
- i) What are the Different categories of assesses according to their residential status.
- j) Define inter-state supply and Discuss Provision related with Determination of nature of supply
- k) A shop keeper buys goods worth ₹ 40000 and sells these at a profit of 20 % to a consumer in the same state. If GST is charged at 5 % find:
- The selling price of the goods (Excluding TAX)
 - CGST paid by the consumer.
 - SGST paid by the consumer.
 - The total amount paid by consumer.
- l) Discuss the cannons of Tax.

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four)

- Q3** Discuss the deductions that are allowed from annual value in computing taxable income from house property. (16)
- Q4** Discuss the scope of GST and explain the benefits of implementing GST for the business, industry, Government, and consumers. (16)
- Q5** What is Provident Fund? Discuss the tax treatment for all the four kinds of provident fund schemes available for the employees to subscribe. (16)
- Q6** A public limited company wants to set up an in-house scientific research facility on a new technology to be adopted by the company to enhance its production and quality. Discuss the tax provisions for the expenditure incurred during the previous year. (16)

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Course: IMBA
Sub_Code: 16IMN903B

9th Semester Regular Examination: 2024-25

SUBJECT: Behavioural Finance

BRANCH(S): IMBA

Time: 3 Hours

Max Marks: 100

Q.Code: R044

Answer Question No.1 (Part-1) which is compulsory, any eight from Part-II and any two from Part-III.

The figures in the right-hand margin indicate marks.

Part-I

Q1 Answer the following questions:

(2 x 10)

- What is Behavioural Finance?
- Distinguish between behavioural finance micro and behavioural finance macro.
- What is overconfidence bias?
- Explain anchoring bias with example.
- What is gambler's fallacy?
- Explain mental accounting with example.
- What is disposition effect?
- Who is an average investor?
- What do you mean by emotional bias? Explain with example.
- What are the biases with respect to the Project Manager?

Part-II

Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve)

(6 x 8)

- Explain the concept of transitivity of investment.
- What is meant by heuristics bias? What are included in such heuristic's bias.
- How do fear and greed affect investment decisions? Explain.
- What is Ellsberg's paradox? Explain with example.
- Explain the concept of Bounded rationality. Who propounded this concept?
- What are the four different strategies followed by a successful investor?
- Discuss the rational decision-making process.
- Which categories of biases are considered as emotional biases? Explain any two.
- Explain Allias Paradox with example.
- Explain the risk averse behaviour of investors with the help of expected utility theory.
- Distinguish between traditional finance and behavioural finance.
- What is life-cycle hypothesis? Explain it in the light of Self-control bias.

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four)

- Q3** What are internal and external factors in the decision making of an investor? Explain these factors. (16)
- Q4** How are bubbles created in stock market? Explain in detail. (16)
- Q5** Discuss the 14 stages of emotional influence in the decision making of an investor. (16)
- Q6** Explain in detail the concept of prospects theory. Who propounded this theory? (16)