



**BIJU PATNAIK INSTITUTE OF INFORMATION TECHNOLOGY  
& MANAGEMENT STUDIES, BHUBANESWAR**

Semester : 4<sup>th</sup> Sem. MBA  
Batch : 2023-25  
Subject : Business Taxation  
Subject Code : 18MBA401B

Date : 04.03.2025  
Class Test – I  
Duration : 1 Hr.  
Full Marks : 30

**Section- A**

1. Answer any four out of following questions. [4 x 2 = 8]
- a) What is Tax Evasion? Is it legal? [CO1]
  - b) Who is an Assessee? Who is an assessee in default? [CO1]
  - c) What is impact and incidence of tax? [CO1]
  - d) Distinguish between professional income and Salary. [CO2]
  - e) What do you mean by Allowance? Give examples. [CO2]

**Section-B**

2. Answer any two questions out of following [2 x 6= 12]
- a) Explain the traditional and modern canons of a good taxation system. [CO1]
  - b) Calculate the tax liability in the following cases for the assessment year 2024-25. [CO1]
- |        |              |                         |                               |
|--------|--------------|-------------------------|-------------------------------|
|        | Individual   | Resident Senior Citizen | Resident Super Senior Citizen |
| Income | Rs. 5,65,402 | Rs.10,15,309            | Rs. 10,15,309                 |
- c. What are provident funds? Explain the different kinds of provident funds. [CO2]

**Section-C**

3. Answer any one out of following questions. [1 x 10= 10]
- a. What is meant by previous year? Discuss the exceptions to the concept of previous year. [CO1]
  - b. Mr. Raju Srivastava employed at Pune on a Salary of Rs. 1,30,000/- per month. The employer is paying House Rent Allowance of Rs. 48,000/- per month, but actual rent paid by Mr. Srivastava is Rs. 62,000/- per month. He is also getting 3% commission on turnover achieved by him and turnover achieved by him is Rs. 50 lakhs. Calculate gross salary. [CO2]

*All the Best*



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**Semester : 4<sup>th</sup> Sem. MBA  
Batch : 2023-25  
Subject : Behavioural Finance  
Subject Code : 18MBA402B**

**Date : 03.03.2025  
Class Test – I  
Duration : 1 Hr.  
Full Marks : 30**

**Section- A**

1. Answer any four out of following questions. [4 x 2 = 8]
- a. Behavioural finance is combination of-----,-----,----- [CO1]
  - b. Why should we study behavioural finance? [CO1]
  - c. Market is soaring high and most of your friends are making money from it. You are influenced and invested in equities. This is a typical example of .....[CO2]
  - d. What is anchoring behaviour? [CO2]
  - e. What is the full form of EMH [CO2]

**Section-B**

2. Answer any two questions out of following [2 x 6= 12]
- a. Explain prospect theory with neat diagram. [CO2]
  - b. What is mental accounting, how does it work? [CO2]
  - c. Difference between traditional and Behavioural Finance [CO1]

**Section-C**

3. Answer any one out of following questions. [1 x 10= 10]
- a. Describe the nature, scope and significance of Behavioral finance. What are your views about the prospects of BF as an important tool for investment decisions? [CO1]
  - b. What is overconfidence. What are the implication of overconfidence in investment decisions and how would an investor overcome it? [CO2]

*All the Best*



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**Semester : 4<sup>th</sup> Sem. MBA**  
**Batch : 2023-25**  
**Subject : Mergers & Corporate Restructuring**  
**Subject Code : 18MBA403B**

**Date : 05.03.2025**  
**Class Test – I**  
**Duration : 1 Hr.**  
**Full Marks : 30**

**Section- A**

1. **Answer any four out of following questions.** [4 x 2 = 8]
- a) What is Financial Policy? [CO1]
  - b) What do you mean by Corporate Strategy? [CO1]
  - c) What do you mean by Merger? Give two examples. [CO2]
  - d) What do you mean by Horizontal Merger? [CO2]
  - e) What do you mean by Vertical Merger? [CO2]

**Section-B**

2. **Answer any two questions out of following** [2 x 6= 12]
- a) Explain the features of Financial Policy. [CO1]
  - b) Explain the Levels of Corporate Strategy. [CO1]
  - c) Explain the purpose of merger. [CO2]

**Section-C**

3. **Answer any one out of following questions.** [1 x 10= 10]
- a. What do you mean by Strategic Decision-Making Framework? Discuss in detail the components of Strategic Decision-Making Framework. [CO1]
  - b. Discuss in detail the process of Merger & Acquisition. [CO2]

*All the Best*