



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

**Semester : 4th Sem. MBA
Batch : 2023-25
Subject : Business Taxation
Subject Code : 18MBA401B**

**Date : 16.04.2025
Class Test : II
Duration : 1 Hr.
Full Marks : 30**

Section- A

1. Answer any four out of following questions. [4 x 2 = 8]
- a) What is meant by Profession u/s 28 of the Income Tax Act? [CO3]
 - b) Explain the Gross Annual Value of different type of house properties. [CO3]
 - c) Define 'Income from Other Sources' with two examples included under this head. [CO3]
 - d) Why goods and services tax called a dual concept tax system? [CO4]
 - e) Write three important aspects considered to compute tax liability under GST. [CO4]

Section-B

2. Answer any two questions out of following [2 x 6= 12]
- a) Mr. Y, a resident individual, owns a house property and has provided the following details related to the property for the purpose of computing its Gross Annual Value (GAV): The Fair Rental Value (FRV) of the property is Rs. 1,20,000 per annum, the Municipal Rental Value (MRV) is Rs. 1,10,000 per annum, and the Actual Rent Received during the year amounts to Rs. 1,05,000 per annum. The Standard Rent, as per the Rent Control Act, is fixed at Rs. 1,15,000 per annum. Based on the given particulars, calculate the Gross Annual Value of the property for the assessment year 2024-25. [CO3]
 - b) Discuss the advantages and disadvantages of the Value Added Tax (VAT) system. [CO4]
 - c) How do the objectives of GST help in addressing issues in the previous indirect tax regime? [CO4]

Section-C

3. Answer any one out of following questions. [1 x 10= 10]
- a. Explain the concept of capital assets in your own words. How are they classified into short-term and long-term categories? Mention a few assets which do not come under the term capital asset. [CO3]
 - b. Discuss the scope of GST and explain the benefits of implementing GST for the business, industry, government and consumers. [CO4]

All the Best



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Semester : 4th Sem. MBA
Batch : 2023-25
Subject : Mergers & Corporate Restructuring
Subject Code : 18MBA403B

Date : 17.04.2025
Class Test : II
Duration : 1 Hr.
Full Marks : 30

Section- A

1. Answer any four out of following questions. [4 x 2 = 8]
- a) Define asset divestiture with an example. [CO3]
 - b) What is reverse merger? [CO3]
 - c) Mention two key causes of M & A failures. [CO3]
 - d) State any two types of takeover defences. [CO4]
 - e) What is the purpose of due diligence in an M & A process? [CO4]

Section-B

2. Answer any two questions out of following [2 x 6 = 12]
- a) Differentiate between management buyout and leveraged buyout. [CO3]
 - b) Explain the legal and regulatory considerations in a merger or acquisition. [CO3]
 - c) Outline the steps involved in evaluating a potential acquisition target. [CO4]

Section-C

3. Answer any one out of following questions. [1 x 10 = 10]
- a. Illustrate the detailed process of a corporate takeover and evaluate the motivations behind such a move. [CO3]
 - b. Analyse the reasons why mergers and acquisitions often fail, and suggest strategies to overcome them. [CO4]

All the Best



**BIJU PATNAIK INSTITUTE OF INFORMATION TECHNOLOGY
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Semester : 4th Sem. MBA
Batch : 2023-25
Subject : Behavioural Finance
Subject Code : 18MBA402B

Date : 15.04.2025
Class Test : II
Duration : 1 Hr.
Full Marks : 30

Section- A

1. Answer any four out of following questions. [4 x 2 = 8]
- a. Explain the objective of Behavior finance Micro [CO2]
 - b. What is bandwagon effect [CO3]
 - c. What is optimal portfolio? [CO2]
 - d. Define house money effect? [CO2]
 - e. Explain the concept of regret in connection with investment decision making. (CO3)

Section-B

2. Answer any two questions out of following [2 x 6= 12]
- a. As a rational investor interpret Allias paradox. [CO2]
 - b. Synthesize are Ellsberg's paradoxes? [CO3]
 - c. Explain the external factors influencing investor's behavior. [CO3]

Section-C

3. Answer any one out of following questions. [1 x 10= 10]
- a. Describe Heuristics? explain the biases covered under heuristics with examples. [CO3]
 - b. Write Short notes on (2.5X4) [CO3]
 - a) Bubble Creation
 - b) Fear and Greed in Financial Markets
 - c) Loss aversion Theory
 - d) Behavioral Finance as a science

All the Best