



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

**Semester : 9<sup>th</sup> Sem. IMBA  
Batch : 2021-26  
Subject : Project Appraisal & Financing  
Subject Code : 16IMN901B**

**Date : 07.11.2025  
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 do you mean by Financial Appraisal in the context of project management? [CO3]
  - b) List any four covenants attached to lending in case of a project. [CO3]
  - c) Describe the purpose and importance of project evaluation. [CO4]
  - d) List any four techniques of Risk Analysis. [CO4]
  - e) What do you mean by Project Risk Analysis? [CO4]

**Section-B**

- 2. Answer any two questions out of following [2 x 6= 12]**
- a) Why the project risk analysis is required? Discuss the procedure for analysing risks in a project. [CO3]
  - b) Explain the various sources of finance available for projects in India. [CO3]
  - c) Discuss why it is called that “Evaluation of a project is another means of project control”. [CO4]

**Section-C**

- 3. Answer any one out of following questions. [1 x 10= 10]**
- a) What do you mean by Project risk analysis? Discuss the various methods to calculate risk in case of a project. [CO3]
  - b) What are critical success factors in Project Management? Explain the key elements of Control Process in a project. [CO4]

*All the Best*



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**Semester : 9<sup>th</sup> Sem. IMBA**

**Batch : 2021-26**

**Subject : Business Taxation**

**Subject Code : 16IMN902B**

**Date : 08.11.2025**

**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 Tax planning? [CO2]
  - b) Explain Tax evasion? [CO1]
  - c) What is Tax Avoidance? [CO1]
  - d) Who is an Assesse. [CO1]
  - e) Evaluate the provisions of entertainment allowance. [CO2]

**Section-B**

- 2. Answer any two questions out of following** **[2 x 6= 12]**
- a) Enumerate the House rent allowance. [CO1]
  - b) Briefly explain Gratuity [CO1]
  - c) Mr. Sourav purchased a residential house during previous year 2001-02 of Rs40 lakhs and sold it for Rs2 crores during the previous year 2023-24. He purchased 2 houses worth Rs26 lakhs each on February 21, 2024. Calculate the taxable capital gain under section 54 for assessment year 2024-25. CII in 2001-02 is (100) and in 2023-24 is (348) [CO2]

**Section-C**

- 3. Answer any one out of following questions.** **[1 x 10= 10]**
- a) From the following statement, compute the income from profession of Dr. P.K. Roy. [CO2]

<b>Cash receipt</b>	<b>Amount</b>	<b>Cash payment</b>	<b>Amount</b>
To visiting fee	45000	By dispensary rent	36000
To consultancy fees	125000	By Electricity and water charges	6000
To sales of medicine	72000	By telephonic expenses	6000
To dividend	5000	By salary to staff	36000
		By purchase of medicines	38000
		By depreciation on X-Ray Machine	4000
		By income tax	5500
		By donation to Ramakrishna Mission	4000
		By motor car expenses	9600
		By depreciation on car	4800
		By balance cd	9100
	247000		247000

Notes:

- 1. Electricity and water charges include domestic bill of Rs. 2500.
  - 2. Half of motor car expenses are for professional use.
  - 3. Telephone expenses include 40% for personal use.
  - 4. Opening stock of medicine was Rs. 6000 and closing stock was Rs. 4000
- b) Explain in details the provisions of Income from other sources. [CO3]

*All the Best*



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**Semester : 9<sup>th</sup> Sem. IMBA  
Batch : 2021-26  
Subject : Behavioural Finance  
Subject Code : 16IMN903B**

**Date : 06.11.2025  
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 greed and fear in the market? [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) What is a bubble? What are characteristics of bubbles? Explain how it occurs. What happens when the bubble bursts? [CO3]

*All the Best*