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Total Number of Pages : 02

Course: MBA  
Sub Code: 16IMN903B

9th Semester Regular Examination: 2022-23

Subject: BEHAVIOURAL FINANCE

BRANCH(S): IMBA

Time : 3 Hour

Max Marks : 100

Q.Code : L140

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)**

- a) Define behavioural finance.
- b) Explain the term Bubble burst.
- c) What is Monday effect in stock market?
- d) What is floor trading?
- e) Define cognitive bias in behavioural finance.
- f) Distinguish between BFMA and BFMI
- g) What are the objectives of behavioural finance?
- h) What is intra-day trading?
- i) Explain herding bias with example.
- j) What are mental accounting bias?

**Part-II**

**Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve) (6 x 8)**

- a) Write a short note on house money and snake bite effect among investors.
- b) "Decision processes are cognitive illusions". Explain.
- c) Discuss the causes of bubble.
- d) What is Ellsberg's paradox? Explain with example.
- e) Write a note on the behavioural indicators in the stock market.
- f) What are the four different strategies followed by a successful investor?
- g) Discuss the rational decision making process.
- h) Which of the biases are covered under prospect theory?
- i) Explain Allias Paradox with example.
- j) Explain the gambler's fallacy among investors.
- k) In what way behavioural finance is contrary to traditional finance?
- l) Explain confirmation bias.

**Part-III**

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

- Q3** Explain the external factors that affect the decision making of an investor in the stock market. (16)
- Q4** What is Bounded rationality? Explain the concept with example. (16)
- Q5** Explain the term Framing. How does it affect an investor's investment decisions? (16)
- Q6** Write a detailed note about the building blocks of behavioural finance. (16)

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Course: IMBA  
Sub Code: 16IMN902B

9<sup>TH</sup> Semester Regular/Back Examination: 2022-23

SUBJECT: BUSINESS TAXATION

BRANCH(S): IMBA

Time : 3 Hour

Max Marks : 100

Q.Code : L091

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 assessment year? State with example.
- Discuss the tax liability of receipt of stipend from Government.
- Who is a resident? What is his tax liability?
- What receipts are taxable under salary?
- Are all perquisites taxable?
- What is the amount of standard deductions in respect of house property?
- What are the deductions allowed under income from house properties??
- What is meant by profits and gains of business?
- Can there be loss from house property? What is the tax treatment?
- What are short term capital assets?

Part-II

Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve) (6 x 8)

- What is unrealized rent and how it is treated when it is recovered?
- What are capital assets? Explain the different types of capital assets.
- Briefly discuss the deductions allowed under 80C.
- Explain GSP eco system.
- Discuss the positive impact of GST.
- Explain the tax treatment for house rent allowance.
- State the tax liability of an individual who has received gratuity and leave encashment on retirement from service.
- Which items of receipts are treated as profits and gains?
- Explain different types of perquisites.
- Explain gross annual value of let out properties.
- Briefly explain the capital gains which are exempted from tax.
- What are the heads of income from other sources?

**Part-III**

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

- Q3** While computing taxable income under the head profits from business, describe ten admissible expenses. **(16)**
- Q4** The following information is available about a house property for the previous year 2020-21. **(16)**  
Municipal Value Rs 1,60,000 pa  
Fair Rental value Rs1,72,000pa  
Actual Rent Rs 16500 pm  
Municipal Tax Rs16000 pa  
The house was let out from 1.4.2020 to 30.11.2020 and self occupied from 1.12.2020 to 31.3.2021. Calculate the net value of house property for the previous year 2020-21.
- Q5** Explain the deductible expenditure on scientific research under section 35 of the Income tax. Act. **(16)**
- Q6** Mr. Ashok received the following incomes during the previous years 2021-22. **(16)**  
Compute the taxable income under the head income from other sources  
i. Winning from Karnatak Lottery Rs21,000 (Net)  
ii. Winning from horse races at Bangalore Rs 2000  
iii. Winning from cross word puzzles Rs Rs 4900  
iv. Winning from Mysore lottery Rs 1800  
v. Winning from horse race at Delhi Rs35,000 (Net)

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Course : IMBA  
Sub Code : 16IMN901B

9<sup>th</sup> Semester Regular Examination: 2022-23  
SUBJECT Project Appraisal and Financing

BRANCH: IMBA

Time : 3 Hour

Max Marks : 100

Q.Code : L020

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)**

- Mention the attributes of a good project manager.
- Give different types of feasibility analysis.
- Give main reasons for project termination.
- What are the stages involved in project formulation?
- What is bridge financing? Give an example.
- Explain the difference between Bandwagon Effect and Nostalgia Effect.
- Why is project rating carried out?
- Name two examples of pre operative expenses in a project.
- What are the components of capital cost of a project?
- What is social cost benefit analysis appraisal?

**Part-II**

**Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve) (6 × 8)**

- All projects are prone to some kinds of risk. Briefly explain the techniques of risk analysis in Indian context.
- Discuss the role of financial institutions in project financing.
- Briefly explain the objectives of Project control. What are the reasons for failure of project control?
- Briefly explain the characteristics of a sound project organization.
- Discuss various dimensions considered for conducting feasibility study of a new project.
- What do you mean by project identification? Briefly explain the sources of project identification.
- Discuss the qualities and competencies required of an effective project manager.
- "Technically feasibility of project depends largely on location, availability, and cost of various requirements in alternative location". Discuss the statement.
- What do you mean by project risk analysis? What are the measures of risks associated with a project?

- j) Discuss why it is called that “Evaluation of a project is another means of project control”.
- k) Explain the issues and characteristics related to infrastructure projects.
- l) Explain the scope and applicability of UNIDO manuals.

### **Part-III**

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

- Q3** What is project appraisal? Discuss the various types of projects and the investment opportunities available in India to start those projects. **(16)**
- Q4** Discuss the various factors to be considered for estimating the financial requirements for a new project and for the expansion of an existing project. **(16)**
- Q5** What is social cost benefit analysis? Explain the social cost-benefit in respect of a dam project on river Mahanadi. **(16)**
- Q6** Discuss the importance of tax incentives and tax planning for project investment decisions? **(16)**