

QUS: 479

Registration No :

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Total Number of Pages : 02

Course : MBA / MBAP

Sub Code : 18MBA403B/18PTMBA603B

4th/ 6th Semester Regular/ Back Examination: 2022-23

SUBJECT: Mergers and Corporate Restructuring

MBA, FM&HRM, LSCM, MBA (M & F), RM, BA, FM, GM, HRM, IB, MM, MBA (A & M)

Time : 3 Hour

Max Marks : 100

Q. Code : M453

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)

- Define a leveraged buyout.
- What is a conglomerate?
- What is a public offer by one firm to directly buy the shares of another firm is called?
- What do you mean by growth strategy?
- In what conditions the reverse merger can take place?
- Define integration strategy?
- Who plays the leading role in MBO process?
- Define refinancing activity.
- What are the benefits of take over?
- Who are the regulatory authorities to control the M & A activity?

Part-II

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

- What is the role of strategic intent in corporate restructuring process?
- What are the steps to be taken by corporate to prevent failure of merger and acquisition activity?
- Distinguish between Spin-offs and split-off.
- Discuss how DCF method is applied?
- Explain the various types of merger activities.
- Explain the motives and benefits of international merger.
- Differentiate between external reconstruction and internal reconstruction.
- Differentiate between operating synergy and financial synergy.
- What is the role of SEBI in regulating M & A activities?
- What are the needs of the corporate divestiture? Explain types of divestitures available.
- Give a step wise detail of employee buy outs process.
- Give details of two anti-takeover strategies.

Part-III

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

- Q3 Explain in detail the various forms of takeovers and their procedure. (16)
- Q4 Give a detail note on the provisions of Companies Act 2013 regarding merger and acquisition. (16)
- Q5 "The discounted cash flow (DCF) approach is conceptually the best among various approaches for business valuation". Do you agree? Explain your answer with examples. (16)
- Q6 "Recent times are witnessing a surge in M&A activity across the globe". Comment on the statement discussing examples of four recent mergers. (16)

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Total Number of Pages : 02

MBA/MBAP
18MBA401B

4th / 6th Semester Back Examination: 2022-23

SUBJECT: BUSINESS TAXATION

BRANCH(S): MBA /MBAP

Time : 3 Hour

Max Marks : 100

Q.Code : M081

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

(2 x 10)

Q1 Answer the following questions:

- Who is a deemed assessee?
- Who is an assessee in default?
- Under what heads you will classify income of a person?
- What do you mean by rounding of total income and rounding off tax?
- Who should have a PAN in India?
- Who are exempted from quoting PAN?
- When does payment of short term capital gains tax arise?
- What do you mean by Allowance and Special allowance? Give examples.
- How do you treat an income as an Indian Income or as a Foreign income?
- What is the taxability of advance salary and arrear salary?

Part-II

Q2

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

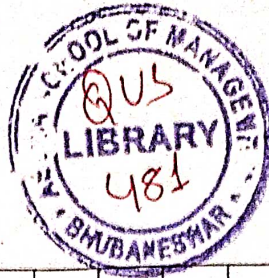
- Discuss the features of Income Tax.
- Explain the cannons of Taxation.
- What is agricultural income? What does it include? What is the tax liability?
- Is there any income which are assessed to tax the same year in which he earns it? What are these?
- What are provident fund? Explain the different kinds of provident funds.
- Explain the tax treatment of house rent allowance.
- Incidence of tax is greatest for the resident, moderate for resident but not ordinarily resident and less for non-resident. Substantiate.
- What are perks? Explain different types of perks.
- What are the situations where rental income is not treated as house property income?
- What are the deductions allowed from Annual Value of house property while computing the income from house property?
- Distinguish between income from business and income from profession.
- Discuss the provisions regarding investment allowance for investment in new plant and machinery.

Part-III

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

- Q3 State six incomes chargeable under the income from other sources. Discuss the inadmissible expenses under section 57. (16)
- Q4 Discuss the salient features of GST. (16)
- Q5 Explain the positive and negative impact of GST. (16)
- Q6 Following incomes are received by Mr. Ajay (resident) in the previous year. Compute his taxable income from the head other sources. (16)
- Director's fees Rs. 10,000
 - Interest from post office savings bank account 500
 - Dividend received from cooperative society Rs. 7000
 - Winning from Andhra Pradesh State Lottery Rs. 28,000 net
 - Family pension received Rs. 30,000 pa
 - Dividend received on preference shares Rs. 10,000 pa
 - Insurance commission received Rs. 23500 (Expenses incurred in earning insurance commission Rs. 2500)
 - Mr. Ajay received a gold chain from his friend as gift. Its fair market value is Rs. 32,000 and painting from another friend as gift. Its fair market value is Rs. 18,000.

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Course: MBA, MBAP

Sub_Code : 18MBA402B/18PTMBA602B

4th/6th Semester Regular / Back Examination: 2022-23

BEHAVIOURAL FINANCE

BRANCH(S): MBA, FM&HRM, LSCM, MBA (M & F), RM, BA, FM, GM, HRM, IB, MM, MBA(PT)

Time : 3 Hour

Max Marks : 100

Q.Code : M 250

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

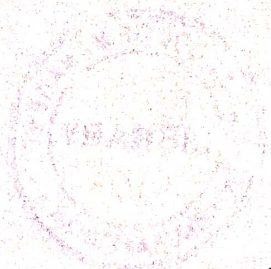
The figures in the right hand margin indicate marks.

Part-I

- Q1 Answer the following questions: (2 x 10)
- What is behavioural finance micro?
 - What are the foundations of standard finance?
 - Name two Noble Laureates who contributed to the behavioural finance theory?
 - What is cognitive dissonance?
 - Which biases are grouped as heuristic biases?
 - Which types of biases are emotional?
 - What is bounded rationality? Who propounded this theory?
 - Who is called a rational economic man (REM)?
 - Which biases are grouped under prospects theory?
 - What is herd mentality in stock investment?

Part-II

- Q2 Only Focused-Short Answer Type Questions- (Answer Any Eight out of Twelve) (6 x 8)
- Discuss the nature of overconfidence bias among investors in the stock market.
 - What is regression bias? How could you judge an investor having this bias?
 - Describe loss aversion bias and the diagnostic tests.
 - Explain mental accounting bias.
 - Discuss the nature of confirmation bias among the investors.
 - Which factors that do not affect investor behaviour?
 - Discuss the features of anchoring bias.
 - What is Ellsberg's paradox? Explain in detail.
 - What is optimism bias? What are its effects on investors?
 - What are the characteristics of bubbles in stock market?
 - Who is an average investor? Discuss his risk return profile.
 - Discuss the tulip mania.



Part-III

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

- Q3** Discuss the external factors which significantly affect the investor behaviour in the stock market. **(16)**
- Q4** Explain different types of investors and their nature in the stock market. **(16)**
- Q5** Explain the emotional stages of an investor trading in the stock market in brief. **(16)**
- Q6** Critically examine if women investors are more biased than the male investors with special reference to the stock market investment. **(16)**