FM

Registration No.: | | | | | | | | | | |

Total Number of Pages: 02

Course: MBA/MBAP
Sub_Code: 18MBA403B/18PTMBA603B

4th / 6th Semester Regular/Back Examination: 2024-25
SUBJECT: Mergers and Corporate Restructuring
BRANCH(S): BA, FM, FM&HRM, GM, HRM, IB, LSCM, MBA, MBA (M & F), MM, RM, MBA(PT)
Time: 3 Hours
Max Marks: 100
Q.Code: S197

Answer Question No.1 (Part-I) 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) What are different types of growth strategies available for corporate?
b) What is internal restructuring of companies?
c) When rescue finance is needed?
d) What is MBO?
e) What is the concept of due diligence?
f) What is employee buyout?
g) What is conglomerate growth strategy?
h) Mention few reasons of merger failures.
i) Define dividend growth model for business valuation.
j) How strategic intent leads to corporate restructuring?

Part-II

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

a) What is hostile takeover? What are the conditions that prevail under hostile takeover of a Company?
b) What is asset divestiture? Why companies divest their assets?
c) What kind of take over defense can be adopted by a corporate?
d) Explain various characteristics of the corporate restructuring.
e) Differentiate between downsizings and lay off strategy.
f) What is reverse merger? Explain its advantages and disadvantages.
g) What are the major factors considered while selecting a target company for merger?
h) What is co-insurance concept and how it is useful in merger activity?
i) Explain the conditions where the restructuring of management of the organizations necessary.
j) What do you mean by LBO? What are the main provisions of the LBO?
k) What is spin offs? How it affects the shareholders?
l) What are the major post merger issues faced by Indian companies?

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four) **(16 x 2)**

Q3		Explain the concept of rescue financing. Explain in detail how with the help of rescue financing a corporate can get a better execution of its merger activities.	**(16)**
Q4	**a)**	What are the various income based valuation models that can be used to evaluate a target company?	**(10 + 6)**
	b)	Company X paid a dividend of Rs. 1.80 per share this year. The company expects dividends to grow in perpetuity at 5 % per year, and the company's cost of equity capital is 7 %. Calculate the Price of the share by using DDM.	
Q5		Why cross boarder merger and acquisition is adopted by Corporate? Explain in detail the advantages and disadvantages of cross boarder merger.	**(16)**
Q6		What are the major regulation that governs the merger activity in India? Explain the SEBI take Over Code with recent provisions.	**(16)**

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Course: MBA
Sub_Code: 18MBA402B

4th Semester Regular/Back Examination: 2024-25
SUBJECT: BEHAVIOURAL FINANCE
BRANCH(S): BA, FM, FM&HRM, GM, HRM, IB, LSCM, MBA, MBA (M & F), MM, RM
Time: 3 Hours
Max Marks: 100
Q.Code: S099

Answer Question No.1 (Part-I) 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) I use trend analysis for some stocks and based on the analysis, I invest in the stock of the same sector.
b) I compare the current stock price with the 52 week high and low for my next investment.
c) I use my stock market knowledge and predictive skills to time the market so that my portfolio shall outperform the market return.
d) I am able to predict the end of a bullish or bearish run on NSE.
e) When I foresee a sure gain, I don't take a chance, so I sell to avoid risk of a fall.
f) I have a tendency to hold stocks as I feel the pain of seeing my stock falling more than the joy of seeing its rise.
g) I am concerned with the performance of each stock individually than the portfolio as a whole.
h) Other investors' decisions of buying and selling stocks have impacts on my investment decisions.
i) I do not sell the stock gifted by my father to late father even if it has gone up substantially.
j) I love to invest in shares when I see a 60% prospect of 15% gain than in shares where I see a 40% chance of losing 15% return.

Part-II

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

a) Distinguish between BFMI and BFMA
b) What is ambiguity aversion bias? Explain with an example bring out the risk perspectives of the investor.
c) Who is an average investor? What are the characteristics to identify an average investor?
d) Discuss how psychology is one of the building blocks of behavioural fiancé.
e) Explain in detail the model of prospect theory.
f) Every individual, irrespective of his education has his own mental accounting. Do you agree with this statement? Justify your answer.

g) Explain how and when people exhibit the phenomenon of gambler's fallacy

h) Write a short note on confirmation bias.

i) What are the external factors that impact the behavioural bias?

j) What is corporate behavioural finance?

k) Explain the dynamism of overconfidence in affecting financial decisions

l) Suppose you have purchased 100 shares each of the two stocks A and B at the rate of Rs. 300 and Rs. 100 respectively. In the first year, the rate of A has become Rs. 120 and that of B Rs. 320. You need Rs. 30,000 suddenly to meet some medical emergency. You want to dispose certain shares. Explain the best course of action with proper assumption and justification.

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four) **(16 x 2)**

Q3 Every investor go through an emotional setback while investing in the shares. Elucidate such setbacks. **(16)**

Q4 Discuss the essential ingredients to become a successful investor. **(16)**

Q5 What is a bubble? Explain how it is created. What should you do to avoid being a party to such bubble? **(16)**

Q6 Explain the following: **(16)**

a. Rational decision making process

b. Types of investors.

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Total Number of Pages: 02

Course: MBA
Sub_Code: 18MBA401B

4th Semester Regular/Back Examination: 2024-25
SUBJECT: BUSINESS TAXATION
BRANCH(S): BA, FM, FM&HRM, GM, HRM, IB, LSCM, MBA, MBA (M & F), MM, RM
Time: 3 Hours
Max Marks: 100
Q.Code: S011

Answer Question No.1 (Part-I) 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) Why GST is called a dual concept of tax system?
b) Differentiate between short term and long term capital asset from IT point of view.
c) What is Input Tax credit? Discuss the eligibility to claim this.
d) What is perquisite? Give examples.
e) Discuss the standards deduction available under Section 24 (a) of the Income Tax Act.
f) A Bhubaneswar based company has supplied goods worth Rs. 15.00 lakhs to another company at Rourkela. Compute the taxability and how will you treat it in the books of accounts of the Bhubaneswar based company?
g) Explain with examples the concepts of Allowance and special Allowances.
h) Why should one have a PAN? Who are exempted from quoting PAN?
i) What do you mean by income of business and profession? Give examples.
j) What does salary include under Income Tax Act?

Part-II

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

a) Explain the residential status of an assessee with respect to the taxability of Incomes earned by the assessee.
b) What are the difference between Tax Planning and Tax evading?
c) What types of incomes are excluded from the purview of computation of taxable income?
d) What are Bondwashing Transactions? Enumerate.
e) An individual owns two house properties in the same town. Explain the provisions for taxability of the same.
f) What are the savings mode available for a salaried person to save tax and for providing for his old age?
g) Explain the salient points in New Tax regime and Old Tax regime.

h) What are the components of agricultural income? What are its tax liability?

i) Discuss the income tax provision with respect to the investment allowance for investment in a new plant and machinery.

j) What are the positive impacts of GST in India?

k) What is VAT? Discuss the applicability of the same.

l) What do you understand by impact and incidence of income Tax?

Part-III

Only Long Answer Type Questions (Answer Any Two out of Four) **(16 x 2)**

Q3 Explain the deductions available while computing income from house property. (16)

Q4 Discuss the salient features of GST in India. (16)

Q5 What is a Provident Fund? Explain the different types of Provident Fund schemes available to employees by the employers. (16)

Q6 A company wants to set up an in-house scientific research unit in a new technology. The objective is to enhance its production capacity and quality products. Discuss the tax provisions for the expenditure incurred during the previous year. (16)