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FM 407

**Master of Business Administration (M.B.A.) (Semester – III) Examination,
December 2016
(Under Distance Learning)
TAXATION**

Date : 08-12-2016

Time : 2.30 p.m. to 5.30 p.m.

Total Marks : 70

Instructions : 1) Answer **any five** questions.
2) **All** questions carry **equal** marks.

1. Discuss in detail the provisions regarding the residential status of an individual under the Income Tax Act, 1961.
2. Explain in detail the term 'Manufacture' under Central Excise Act 1944 with suitable example.
3. What is the difference between direct and indirect taxes ? Explain the features of both the types of taxes.
4. Write short notes on **any two** of the following :
 - a) Tax evasion Vs Tax avoidance.
 - b) Residual Income
 - c) Amortization
 - d) Consortium.
5. Explain in detail the deductions under Section 80 G and 80 D.
6. Discuss the nature of Service Tax. Also explain in detail any five taxable services with the help of suitable illustrations.
7. An assessee purchased a residential flat on 15th June 2006 for Rs. 15,00,000. The said flat was sold by him on 10th March 2014 for Rs. 25,00,000. On 15th March 2014, the assessee has invested entire amount of Rs. 25,00,000 in the Capital Gains Tax Saving Bonds of Rural Electrification Corporation Ltd.
 - A) Compute the amount of capital gains.
 - B) State and explain whether it is a short term or long term capital gain.
 - C) Calculate the amount of taxable capital gains for the assessee for A.Y. 2014-15 after considering the investment in Bonds. Explain your answer with reasons and provisions of The Income Tax Act, 1961.
8. Explain the concept 'Best Judgement Assessment' in detail.



FM 509

M.B.A. (Semester III) Examination, December 2016
(Under Distance Learning)
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (INCLUDING
DERIVATIVES)

Date : 7-12-2016

Time : 2.30 p.m. to 5.30 p.m.

Max. Marks : 70

Instructions : 1) **All questions carry equal marks.**
2) **Answer any five questions.**

1. Write short notes :
 - a) Derivatives trading in India
 - b) CAPM
 - c) Market Index.
 2. What is book building ? Explain the book building method of pricing equity shares.
 3. What is a mutual fund ? What are the advantages of investing in a mutual fund ?
 4. Explain technical analysis. What are the differences between technical and fundamental analysis ?
 5. Explain the tools available for company analysis while undertaking fundamental analysis.
 6. What are the different approaches to equity valuation ?
 7. What is portfolio management ? Explain the objectives of Portfolio Management.
 8. What is asset allocation ? Explain the relationship between Financial Planning and Retirement Planning.
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FM 424

M.B.A. (Semester – III) (Under Distance Learning)
Examination, December 2016
ADVANCED FINANCIAL MANAGEMENT

Date : 06-12-2016

Max. Marks : 70

Time : 2.30 p.m. to 5.30 p.m.

Instructions : 1) Attempt **any five** questions.
2) **All** questions carry **equal** marks.

1. Define Mutual Funds. Explain various schemes in mutual funds. 14
2. Define venture capital. Explain various stages in venture capital financing. 14
3. What is IPO ? What are the SEBI guidelines for IPO ? 14
4. Explain role played by the financial markets in the growth and development of Indian economy. 14
5. What is Credit Card ? Explain various types of Credit Cards. 14
6. What is difference between Lease Financing and Hire Purchase Financing ? 14
7. Explain principles of insurance in detail. 14
8. Write short notes (**any 2**) : 14
 - a) Risk, Peril and Hazard in Insurance
 - b) Treasury Bills
 - c) Factoring.



FM 307

M.B.A. (Semester – III) Examination, December 2016
(Under Distance Learning)
CAPITAL AND FINANCIAL MARKETS

Date : 10-12-2016

Time : 2.30 p.m. to 5.30 p.m.

Max. Marks : 70

Instructions : 1) Attempt **any 5** questions.
2) **All** questions carry **equal** marks.

(5×14=70)

1. What are Development Financial Institutions ? Explain the role and importance of NABARD in Indian Economy.
 2. What is an NBFC and what are the causes of failures of NBFCs ?
 3. State the factors affecting rate of Interest in India.
 4. What is the role played by SEBI in capital market ?
 5. Explain the following :
 - a) Call Money Market
 - b) Certificates of Deposits.
 6. Explain the different types of Mutual Fund Schemes.
 7. What are the factors considered while calculating credit rating for any country ?
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