

Name:
Enrolment No:



School of Business
UPES

End Semester Examination, December 2024

Program: Int B Com H MBA
Course: Integrated treasury management
Course Code: FINC8039

Semester: 7th
Max. Marks: 100
Duration: 3 hours

IMPORTANT INSTRUCTIONS

Q.No	Section A (Five questions of 2 marks each)	Marks	CO
Q1	It is a facility in which the account holder can withdrawn more than the balance in his or her saving account. a) Overdraft b) Short term loan c) Long term loan d) None of these	2	1
Q2	List the income which are exempted from tax.	2	1
Q3	Agricultural income is exempted from a) Income tax b) Corporate tax c) Both a & b d) None of these	2	1
Q4	The income of an Is not taxable up to Rs. 2,50,000 in old Tax regime a) Individual b) Company c) Partnership Firm d) None of these	2	1
Q5	A factor agrees to collect all receivables on behalf of client. This service is called as a) Factoring b) Collecting c) Crediting d) None of these	2	1
Q6 Shareholders are not entitled to a fixed rate of dividend. a. Equity b. Preference c. Both a and b d. None of these	2	1
Q7	The value of a unit of is determined in terms of Net asset value a. Mutual funds	2	1

	<ul style="list-style-type: none"> b. Share value c. Coins d. None of these 		
Q8	<p>..... loans are not taken when a house is to be purchased or constructed</p> <ul style="list-style-type: none"> a) Home loans b) Housing loans c) Business loans d) None of these 	2	1
Q9	<p>..... registration is mandatory when the turnover exceeds 20,00,000</p> <ul style="list-style-type: none"> a) GST b) Income tax c) Either a or b d) None of these 	2	1
Q10	<p>..... expenditure is incurred for daily operations</p> <ul style="list-style-type: none"> a) Revenue expenditure b) Capital expenditure c) Either a or b d) None of these 	2	1
Section B (Four questions of 5 marks each)			
Q11	Explain the concept of Mutual Funds.	5	2
Q12	What are the deductions which can be availed by assessee under income tax act 1961. Describe in brief.	5	2
Q13	Briefly explain the concept of grading system of salaries with example.	5	2
Q14	State the conditions of Section 87A of income tax act 1961 for taking rebate of tax.	5	2
Section C (Three questions of 10 marks each)			
Q15	Write short notes on <ul style="list-style-type: none"> a. strategic financial management b. Portfolio management 	10	3
Q16	As a treasury manager, suggest which tax regime (old or new) is better and why.	10	3
Q17	A businessman who is engaged in providing financial services makes use of 4P's of financial environment. Explain the concept involved in this statement and how each P contributes to success.	10	3
Section D (Two questions of fifteen marks each)			
Q18	Gaurav has earned an income of Rs. 21,00,000 during the financial year 2021-22 and the income tax officer has demanded a tax of Rs.6,30,000 as her income falls in 30% tax bracket. Is he justified. Analyze the situation as per income tax provisions.	15	4

Q19	Shams has mortgaged his property in bank and obtained loan against it. He has taken the deduction of home loan while filing income tax return as he is of the opinion that it is a home loan and his home documents are with bank. Is this deduction correct? If not, what is the correct tax treatment.	15	4
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