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**Presidency University**

**Bengaluru**

**SCHOOL OF COMMERCE**

**Summer Term End Term Examinations, August 2024**

**Winter Semester**: 2023 - 24

**Course Code**: COM3061

**Course Name**: Business Valuation

**Program & Sem**: B.Com.& V

**Date**: 07 / August / 2024

**Time**: 9:30AM -12:30PM

**Max Marks**: 100

**Weightage**: 50%

**Instructions:**

1. *Read the all questions carefully and answer accordingly.*
2. *Question paper consists of three parts.*
3. *Scientific and Non Programable Calculators are Permitted.*
4. *Do not write any information on the question paper other than roll number.*

**Part A**

**Answer any FIVE Questions. (5 Q x 2 M = 10 M)**

1. Explain statutory dimensions are relevant in M&A transactions. (Knowledge)

2. Describe why valuation is necessary. (Knowledge)

3.  Define the cost principle of valuation. (Knowledge)

4.  Describe How the price principle differs from the cost principle in valuation. (Comprehension)

5. Explain Asset approach. (Comprehension)

6. Describe the Liquidation value in the determination of Business Worth. (Application)

7. Name the steps to determine business worth. . (Knowledge)

**Part B**

**Answer any FIVE Questions. (5 Q x 10 M = 50 M)**

8. Explain four reasons for Merger and Acquisition. (Comprehension)

9. Explain the purpose of valuation in M&A. (Knowledge)

10 Explain how taxation affect M&A transactions. . (Knowledge)

11. Discuss the challenges arise from incomplete or unreliable data in valuation .(Knowledge)

12. Discuss the impact of subjective judgments on valuation. (Comprehension)

13. Identify some common hindrances or bottlenecks in valuation processes. (Comprehension)

14 Name the key factors driving the genesis of valuation. (Application)

**Part C**

**Answer any TWO Questions. (2 Q x 20 M = 40 M)**

15 Discuss the challenges arise from incomplete or unreliable data in valuation. (Comprehension)

16. Discuss the impact of subjective judgments on valuation. (Comprehension)

17. "Business valuation software tools must assist business people with making critical decisions, while performing routine calculations automatically. Here are the key elements that set apart quality business valuation software" Explain. (Application)