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PRESIDENCY UNIVERSITY

BENGALURU

Mid - Term Examinations – October 2025

Date: 08-10-2025

Time: 09.30am to 11.00am

School: SOC	Program: B.COM CMA/B.COM BA/BBA	
Course Code: BBA3003	Course Name: BUSINESS VALUATION	
Semester: V	Max Marks: 50	Weightage: 25%

CO - Levels	CO1	CO2	CO3	CO4	CO5
Marks	26	24	-	-	-

Instructions:

- (i) *Read all questions carefully and answer accordingly.*
- (ii) *Do not write anything on the question paper other than roll number.*

Part A

Answer ALL the Questions. Each question carries 2 marks.

5Q x 2M=10M

1	What is fair market value?	2 Marks	L1	CO1
2	Name any two purposes for business valuation.	2 Marks	L1	CO1
3	What is hindrance in valuation?	2 Marks	L1	CO1
4	List any two statutory dimensions of valuation	2 Marks	L1	CO2
5	Identify two situations where voluntary assessment of valuation is required	2 Marks	L3	CO2

Part B

Answer ALL the Questions. Each question carries 10 marks.

4Q x 10M=40M

6.	Explain the genesis of Business valuation	10 Marks	L2	CO1
Or				
7.	Explain the various approaches/ methods to business valuation	10 Marks	L2	CO1

8.	Identify and discuss the hindrances commonly faced during the valuation process	10 Marks	L3	C01
Or				
9.	Explain the principles of business valuation in detail with examples.	10 Marks	L5	C01

10.	Evaluate the key factors involved in voluntary assessment of business valuation	10 Marks	L5	C02
Or				
11.	<p>Case Study: Financial & Asset Valuation</p> <p>Mr. Rajesh plans to sell his manufacturing business. He has 10 years of financial statements, details of machinery and land, and intellectual property in the form of product designs. However, he is unsure how much weightage to give to tangible assets versus goodwill when valuing his business.</p> <p>Question: Analyze how Rajesh should approach business valuation by considering both financial/asset-based information and intangible assets like goodwill. Suggest which valuation method would be most appropriate and why.</p>	10 Marks	L4	C02

12.	Examine the Sun Pharma–Ranbaxy case and evaluate how valuation played a role in the acquisition decision.	10 Marks	L4	C02
Or				
13.	Explain the purpose of valuation in sale of business	10 Marks	L2	C02