



[Handwritten Signature]

3/2/26

Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD (now MoE)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test I – February 2026

IV Semester

Class :II-B.COM (CS)

Major :B.COM-CS

Time: 2 hours

Maximum Marks: 60

23BCRSE2B- Valuations and Business Modelling

Course Outcomes:

At the end of the course, students will:

1. Understand the importance of business valuation and its process.
2. Acquire Knowledge on business valuation.
3. Analyze and identify strategies to value and manage tangible.
4. Develop the skills to value and manage the intangible assets.
5. Compute the business valuation modelling technique.

Part - A

6 x 1 = 6

Choose the Correct Answer

1. Business valuation is mainly concerned with determining the _____ CO1 K1
 - a) Cost of production
 - b) Market price of products
 - c) Economic value of a business
 - d) Accounting profit
2. The need for business valuation generally arises at the time of _____ CO1 K1
 - a) Day-to-day operations
 - b) Merger or acquisition
 - c) Routine auditing
 - d) Inventory verification
3. The valuation method which is based on future expected cash flows is known _____ CO2 K1
 - a) Asset-Based Valuation Method
 - b) Market Value Method
 - c) Discounted Cash Flow Method
 - d) Comparable Transaction Method
4. The Asset-Based Valuation Method primarily focuses on the _____ CO2 K1
 - a) Market demand of the firm
 - b) Net value of assets and liabilities
 - c) Brand reputation
 - d) Management efficiency
5. Land and buildings are classified under _____ CO3 K1
 - a.a) Intangible assets
 - b) Current assets
 - c) Tangible fixed assets
 - d) Fictitious assets.
6. Which of the following is a tangible asset _____ CO3 K1
 - a) Goodwill
 - b) Patent
 - c) Machinery
 - d) Trademark

Part - B

3 x 6 = 18

Answer ALL Questions

Each answer should not exceed 400 words or two pages

7. a. Explain briefly on the concept of Business Valuation and discuss its objectives. CO1 K2
(or)
7. b. Describe the need and importance of Business Valuation in modern business decisions. CO1 K2
8. a. Explain the Market Value Valuation Method of business valuation with a hypothetical example. CO2 K3
(or)
8. b. Explain the Asset based Valuation Method of Business valuation. CO2 K2
9. a. Explain the meaning of Tangible Assets valuation. CO3 K2
(or)
9. b. Describe the methods used for valuation of Plant and Machinery. CO3 K2

Part - C

3 x 12 = 36

Answer ALL questions

Each answer should not exceed 800 words or four pages

10. a. Explain the Genesis of Business Valuation and discuss the Need for Valuation in detail. CO1 K2
(or)
10. b. Explain the Bottlenecks in Business Valuation and how they affect valuation decisions. CO1 K2
11. a. Explain the ROI-Based Valuation method & Discounted cash flow analysis (DCF). CO2 K2
(or)
11. b. Explain the meaning and types of Business valuation Methods. CO2 K2