

## IMBA in BI/IB/APR Sem.-9 Examination

F/BI

FFRA

Time : 2.30 Hours]

December-2025

[Max.Marks : 70

- Instructions :**(1) This paper contains **FIVE** questions.  
(2) All questions are compulsory.  
(3) Question No.2, 3, 4 have internal options.  
(4) Figures in the right side in parenthesis indicate marks.

**Q.1** What is Fraud Analysis and how does Fraud Analysis work? (14)

**Q.2** Explain the Risk Management Cycle. (14)

**OR**

**Q.2** Explain in detail the Anti - Fraud Strategy. (14)

**Q.3** Identify the three major driver of fraud according to the fraud triangle. (14)

**OR**

**Q.3** State with reason whether the following statements are correct or incorrect. (14)

A. Fraud can be termed as intentional error.

B. Misstatement in the financial statement can arise from fraud only.

**Q.4** What is Collection Risk in an organization? Also explain the types of collection related risk. (14)

**OR**

**Q.4** Explain the common types of internal Fraud. (14)

**Q.5** Explain the following: (14)

A. Probability of Default

B. Loss given Default