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Reg. No. :

Name :

Fourth Semester M.Com. Degree Examination, July 2018

Elective : Finance/Marketing

MANAGEMENT OPTIMISATION TECHNIQUES

Common for CO243F (2014 Adm. Onwards)/CO244M (2015 Adm. Onwards)

Time : 3 Hours

Max. Marks : 75

PART – A

Answer **all** questions. **Each** question carries **2** marks.

1. Explain the term crashing in project scheduling.
2. What do you mean by Degeneracy in LPP ?
3. Distinguish between Slack and Artificial variables.
4. Explain the term Saddle point in Game Theory.
5. What do you understand by selective inventory control ?
6. Define pay off matrix.
7. State any two advantages of network analysis.
8. What do you mean by PERT ?
9. Why study about queuing ?
10. What are the inventory control models ? **(10×2=20 Marks)**

PART – B

Answer **any 5** questions. **Each** question carries **5** marks.

11. What do you understand by zero sum in the context of Game Theory ?
12. In what ways a transshipment problem is different from a transportation problem ?
13. What are the components of LPP ? What does non negativity restriction mean ?

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14. Write a short note on travelling salesmen problem.
15. Explain the importance of network analysis.
16. Give game theory introduction and its applications.
17. Solve the following transportation problem.

Luminous lamps has three factories - F_1 , F_2 and F_3 with production capacity 30, 50 and 20 units per week respectively. These units are to be shipped to four warehouses W_1 , W_2 , W_3 and W_4 with requirement of 20, 40, 30 and 10 units per week respectively. The transportation costs (in Rs.) per unit between factories and warehouses are given below.

Factory	Warehouse				Supply
	W_1	W_2	W_3	W_4	
F_1	1	2	1	4	30
F_2	3	3	2	1	50
F_3	4	2	5	9	20
Demand	20	40	30	10	

Find an initial basic feasible solution of the given transportation problem using northwest corner rule.

18. How would you identify the existence of multiple solutions in a Hungarian assignment problem ? **(5×5=25 Marks)**

PART - C

Answer **any 2** questions. **Each** question carries **15** marks.

19. Explain operation research and its models.
20. Describe the methods of Transportation problem.
21. Determine an initial feasible solution to the following transportation problem where O_i and D_j represent i th origin and j th destination, respectively.

Source	Dest. 1	Dest. 2	Dest. 3	Dest. 4	Supply
O_1	6	4	1	5	14
O_2	8	9	2	7	16
O_3	4	3	6	2	5
Demand	6	10	15	4	35

22. Explain in detail the influence of various relevant costs in replacement problem. **(2×15=30 Marks)**

Reg. No. :

Name :

Fourth Semester M.Com. Degree Examination, July 2018
Elective : FINANCE
Paper IV : CO 244 Financial Statement-Interpretation and Reporting
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer all of the following questions. Each question carries two marks.

1. What do you understand by GAAP ?
 2. What is 'trend analysis' ?
 3. Define 'capital maintenance'.
 4. What is 'limited liability partnership' ?
 5. What do you mean by 'true and fair view' ?
 6. Define 'accounting standards'.
 7. What do you understand by 'three piece dictum' of corporate governance ?
 8. What is Window Dressing ?
 9. Define 'impairment of assets'.
 10. What is 'IASB' ?
- (10×2=20 Marks)**

SECTION – B

Answer any five of the following questions. Each question carries five marks.

11. What are 'Intangible assets' ?
12. What is an 'Oral Report' ?

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13. Briefly state the evolution of Segment reporting in India.
14. What do you mean by 'minority interest' ?
15. How fixed assets are treated as per the accounting standard ?
16. What are the objectives of Financial statement analysis ?
17. Who are the members of NACAS ?
18. Discuss the financial reporting standards and the benefits it derive.
(5×5=25 Marks)

SECTION – C

Answer **any two** questions. Each question carries **15** marks.

19. Discuss the Indian accounting standards, its objectives, scope, advantages, features and disadvantages.
 20. Give a detailed note on ratio analysis, its objectives, significance, advantages and disadvantages.
 21. Discuss the purposes, classifications, processing of reporting.
 22. Write a detailed note on EVA. Also write the basic objective, features and how to improve it.
(2×15=30 Marks)
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Reg. No. :

Name :

Fourth Semester M.Com. Degree Examination, July 2018
Elective : FINANCE
Paper – I : CO 241 : Indirect Tax Laws and Practices
(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

PART – A

Answer **all** questions. Each question carries **2** marks.

1. Define 'sale' under CST Act, 1956.
2. Who is a dealer ?
3. Who is Assessee ?
4. What do you mean by VAT ?
5. Define "Service tax".
6. Why is Service tax charged ?
7. What is "Excise Duty" ?
8. Define "Advalorem duty".
9. What is specific duty and tariff ?
10. Define "Customs duty".

(10×2=20 Marks)

PART – B

Answer **any five** of the following questions. Each question carries **5** marks.

11. List out the salient features of CST Act.
12. What is meant by inter State sale ?

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13. Define the following terms as per GST Act.
 - i) Dealer
 - ii) Turnover.
14. State the features of VAT.
15. Mention any five services which are covered by Service Tax.
16. Narrate the objectives of Service Tax Act.
17. What are the merits of advalorem duty ?
18. Explain the concept of goods under Excise Duty Act. **(5×5=25 Marks)**

PART – C

Answer **any two** of the following questions. **Each** question carries **15** marks.

19. Explain the significance of Indirect taxation.
 20. Discuss the determinants of tax structure and tax burden in India.
 21. What are excisable goods ? Discuss the clearance procedure for excisable goods.
 22. Discuss duty drawback claim and exemption from excise duty. **(2×15=30 Marks)**
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Reg. No. :

Name :

Fourth Semester M.Com. Degree Examination, July 2018

Elective : Finance

Paper – II : CO 242 : INTERNATIONAL FINANCE

(2014 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** of the following questions. **Each** question carries **two** marks.

1. What do you understand by BRICS ?
2. Who are 'speculators' ?
3. Define 'International Finance'.
4. What are 'Primary Securities' ?
5. What do you mean by IDR ?
6. Define 'Subprime loan'.
7. What do you understand by 'Sterilized intervention' ?
8. What is reserve/anchor currency ?
9. Define 'currency depreciation'.
10. Define 'NEER'.

(10×2=20 Marks)

SECTION – B

Answer **any five** of the following questions. **Each** question carries **five** marks.

11. What are GAPP principles ?
12. What is ADB ?
13. What do you mean by Absolute PPP Theory ?
14. Define 'transfer Pricing'.

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15. What is 'forfeiting' ?
16. Which were the developments in the international monetary system ?
17. Distinguish between FERA and FEMA.
18. Discuss the relationship between corporate governance and capital markets.

(5×5=25 Marks)

SECTION – C

Answer **any two** questions. Each question carries **15** marks.

19. Discuss in brief the structure, evolution and reforms in Foreign Exchange market in India.
20. Which are the provisions of the enactments related to money laundering activities ?
21. Distinguish between Currency Forward Contract and Currency Futures Contract.
22. Discuss in brief the export financing and Exim Bank.

(2×15=30 Marks)