Reg. No. : ....

Name : ....

Fourth Semester M.Com. Degree Examination, September 2019

Elective : Finance/Marketing

MANAGEMENT OPTIMISATION TECHNIQUES

Common for CO 243 F (2014 admission onwards)/ CO 244 M (2015 admission onwards)

Time : 3 Hours　　　　　　　　　　　　　　　　　　　　Max. Marks : 75

PART – A

Answer all questions. Each question carries 2 marks. :

1.　Define operations research.

2.　What do you mean by linear programming?

3.　What is optimization equation?

4.　What do you mean by Modi method?

5.　What is saddle point?

6.　Define traffic intensity in queuing theory.

7.　Write any two differences between PERT and CPM.

8.　What do you mean by Degeneracy in LPP?

9.　What do you understand by Assignment problem?

10.　What do you mean by unbalanced transportation problem?

(10 x 2 = 20 Marks)

PART – B

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

11. Explain the nature and importance of operation research.

12. Explain the advantages of linear programme.

13. Explain the types of transportation problems.

14. Draw a network corresponding to the following information. Obtain the early and late start and completion times and determine the critical activity.

Activity	1-2	1-3	2-6	3-4	3-5	4-6	5-6	5-7	6-7
Duration	4	6	8	7	4	6	5	19	10

15. Particulars relating to an inventory are as below :

Annual consumption - 6000 units (in 360 days)

Cost per unit - $1

Ordering cost - $ 6 per order

Inventory carrying charge — 50%

Normal lead time = 30 days

Safety stock - 60 days consumption

Find out (a) each time, how much should be ordered, (b) when the order should be placed, (c) what should be the ideal inventory level immediately before the delivery of material ordered is received, (d) each many times orders for EOQ should be placed in a year.

16. Customers arrive at a sales counter manned by a single person according to a Poisson process with a mean rate of 20 per hour. Time required to serve a customer has a exponential with a mean of 100 seconds. Find the average waiting time of a customer.

17. Describe Queuing theory with examples.

18. What do you mean by EOQ model in inventory management? What are its limitations?

(5 × 5 = 25 Marks)

PART – C

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

19. State the rules of constructing a project network.

20. A finished product must weigh exactly 150 grams. Two raw materials used in manufacturing the product are: A with a cost of Rs.2 per unit and B with a cost of Rs.8 per unit. At least 14 units of B and not more than 20 units of A must be used. Each unit of A and B weighs 5 and 10 grams respectively. How much of each type of raw materials should be used for each unit of final product in order to minimize the cost? Use simplex method.

21. Discuss replacement theory.

22. Differentiate between PERT and CPM.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester M.Com. Degree Examination, September 2019

Elective : Finance

Paper IV : CO 244 : FINANCIAL STATEMENTS INTERPRETATION AND REPORTING

(2014 Admission onwards)

Time : 3 Hours   Max. Marks : 75

SECTION – A

Answer the following questions. Each question carries **2 marks**.

1. What do you mean by standardization?

2. What are swaps?

3. What is absolute uniformity model?

4. What is Economic Value Added?

5. What do you understand by Human Resource Accounting?

6. What is a Foreign exchange contract?

7. What do you mean by impairment losses?

8. What are the demerits of Hekimian and Jone's opportunity cost model?

9. What are the constraints in standard setting?

10. Give two examples of cash flows arising from financing activities.

(10 × 2 = 20 Marks)

SECTION – B

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

11. What are the objectives of IASB?

12. Describe the structure of IFRS.

13. Discuss the treatment of consolidation differences.

14. What are the indications of impairment of assets?

15. Explain the three approaches to accounting uniformity.

16. What are the tools of analysis and interpretation of financial statements?

17. What are the various innovative financial instruments available to Indian companies?

18. Discuss the initial recognition and measurement of financial assets and liabilities as per IFRS 9.

(5 × 5 = 25 Marks)

SECTION – C

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

19. Discuss the techniques of forecasting exchange rates.

20. Give an overview of Accounting Standard on Impairment of Assets.

21. Explain the process of IFRS standard setting.

22. Discuss the qualitative characteristics of financial reporting information.

(2 × 15 = 30 Marks)

Reg. No. : ....

Name : ....

Fourth Semester M.Com. Degree Examination, September 2019

Paper I : CO 241 W : GOODS AND SERVICES TAX AND CUSTOMS DUTY-LAW AND PRACTICE

(2017 Admission)

Time : 3 Hours   Max. Marks : 75

SECTION – A

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

1. Define Goods and Service tax.

2. List any two Disadvantages of GST.

3. Give any two Advantages of GST.

4. What are the types of GST?

5. What is Input tax?

6. What is Dual GST model?

7. What are anti dumping duties?

8. Define Customs duty.

9. What is Taxable Income under GST?

10. What are IGST Provisions?

(10 × 2 = 20 Marks)

SECTION – B

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

11. Write a note on Indian GST model.

12. Differentiate Direct and Indirect taxes.

13. Explain how Indirect tax merge into GST.

14. Explain the types of GST.

15. Briefly explain the special audit in GST.

16. Give a brief account on different types of supply.

17. Write a short note on Kerala GST provisions.

18. What is the procedure for cancellation of registration in GST.

(5 × 5 = 25 Marks)

SECTION – C

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

19. What are final GST rate Slabs? Discuss.

20. What are the taxes that GST replaces? Explain.

21. How will import be taxed under GST? Describe.

22. What is GSTN and its role in the GST regime? Discuss.

(2 × 15 = 30 Marks)

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G – 5296

G – 5298

Reg. No. : ....

Name : ....

Fourth Semester M.Com. Degree Examination, September 2019

Elective – Finance

Paper II : CO 242 INTERNATIONAL FINANCE

(2014 Admission onwards)

Time : 3 Hours

Max. Marks : 75

SECTION– A

Answer the following question. Each question carries 2 marks.

1. What is international Capital Asset Pricing Model?

2. What do you understand by transaction costs?

3. What do you mean by CHIPS?

4. What is LIBOR?

5. What do you mean by Purchasing Power Parity?

6. What is SWIFT?

7. Who is a foreign institutional investor?

8. What was the purpose for the Bretton Woods agreement?

9. What is GRS?

10. What are FX Swap transactions?

(10 × 2 = 20 Marks)

SECTION – B

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

11. Distinguish between Spot Rate and Forward Rate.

12. Write a note on ETFs.

13. Discuss the methods of payment in international market.

14. Discuss the driving forces of Financial Globalization.

15. Explain the relevance of Real Exchange Rate.

16. Justify the arguments for Forex non-intervention.

17. Briefly discuss the goals of international finance.

18. How does centralised cash management system benefit MNCs?

(5 × 5 = 25 Marks)

SECTION – C

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

19. "Working capital management in a multinational setting involves more complexity than purely domestic working capital management". Discuss.

20. What is GDR? Discuss the difference between the ADR and the GDR.

21. Discuss the organization and the function of the World Bank?

22. Briefly discuss the emerging challenges in international finance process.

(2 × 15 = 30 Marks)

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G – 5298