Reg. No. : ....

Name : G. S. Surya

Fourth Semester M.Com. Degree Examination, May 2020

Elective – Finance/Marketing

Paper IV : CO 244S — MANAGEMENT OPTIMIZATION TECHNIQUES

(Common for Finance and Marketing)

(2018 Admission)

Time : 3 Hours   Max. Marks : 75

SECTION – A

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

1. What is saddle point?

2. What do you mean by degeneracy in transportation problem?

3. What is dummy activity?

4. What is Initial Basic Feasible Solution?

5. What is Monte carlo simulation?

6. What are slack variables?

7. Write a note on Vogel's Approximation Method.

8. What are assignment problems?

9. What do you mean by EOQ?

10. What is Waiting Line theory?

(10 × 2 = 20 Marks)

SECTION – B

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

11. What are the basic assumptions in Linear Programming?

12. Explain the characteristics of management optimisation techniques.

13. Distinguish between Transportation problem and Assignment problem.

14. Develop a network diagram for the project specified below

Activity	Immediate Predecessor Activity
A	—
B	A
C	B
D	B
E	C
F	D
G	E,F

15. Solve the game:

Player Y

Player X

2	5
4	1

16. The cost of a machine is Rs. 6100 and its scrap value is only Rs. 100. The maintenance costs are found to be:

Year:	1	2	3	4	5	6	7	8
Running cost:	100	250	400	600	900	1250	1600	2000

When should the Machine be replaced?

2

J – 5296

17. Find the initial basic feasible solution of the transportation problem by using VAM.

	Destination			Available
	3	2	1	15
Origin	1	2	3	20
	2	3	1	14
Required	10	6	12	

18. At one-man book binding centre, customers arrive according to Poisson distribution with mean arrival rate of 4 per hour and the book binding time is exponentially distributed with an average of 12 minutes. Find out the following:

(a) The average number of customers in the book binding centre and the average number of customers waiting for book binding.

(b) The percentage of time arrival can walk in straight without having to wait.

(c) The percentage of customers who have to wait before getting into the book binder's table.

(5 × 5 = 25 Marks)

SECTION – C

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

19. A project schedule has the following characteristics:

Activity	Predecessor Activity	Duration (weeks)
A	—	15
B	A	17
C	A	21
D	B	19
E	B	22
F	C,D	18

(a) Construct network diagram.

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(b) Compute T_E and T_L for each event.

(c) Find EST, LST, EFT and LFT.

(d) Find critical path and project duration.

20. What do you mean by Operations Research models? Explain the different models in Operations Research?

21. Solve using simplex method

Max $z = 3x_1 + 2x_2 + x_3$

Subject to :

$$4x_1 + x_2 + x_3 = 30$$
$$2x_1 + 3x_2 + x_3 \leq 60$$
$$x_1 + 2x_2 + 3x_3 \leq 40$$

22. Three jobs A , B, C are to be assigned to three machines X,Y ,Z. The processing costs are as given in the matrix shown below. Find the allocation which will minimize the overall processing cost.

	Jobs		
	X	Y	Z
A	19	28	31
Machines B	11	17	16
C	12	15	13

(2 × 15 = 30 Marks)

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Reg. No. : ....

Name : ......G.S. Sueya......

Fourth Semester M.Com. Degree Examination, May 2020

Elective: Finance

Paper I: CO 241 W: GOODS AND SERVICE TAX AND CUSTOMS DUTY – LAW AND PRACTICE

(2017 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. What is the taxable event in GST?

2. Explain Indirect Tax.

3. Write a note on Intra state supply and mention the type of GST to be levied?
   CGST, SGST, UT

4. What is customs duty?

5. Explain Composition Scheme in GST.

6. What do you mean by aggregate turnover?

7. What is zero rated supply?

8. Which are the actionable claims subjected to GST?

9. What is meant by related persons in GST?

10. What is meant by 'anti-dumping duties'?

(10 × 2 = 20 Marks)

SECTION – B

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

11. State the advantages of Indirect Taxes.

12. What is the significance of finding out location of supplier and place of supply?

13. What is supply? Differentiate composite supply and mixed supply.

14. State the provisions of the GST Act in respect of compounding of offences.

15. Briefly explain the constitution and functions of GST Council.

16. What are the advantages of GST to Indian economy?

17. State the important objectives for levying Customs duty.

18. What are the documents required for Import Customs Clearance in India?

(5 × 5 = 25 Marks)

SECTION – C

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

19. Briefly explain the significance of and the procedure for registration under GST.

20. What is Input Tax Credit in GST? Discuss the conditions for availing the same.

21. Explain briefly the different types of Customs duties levied in India.

J – 4913

22. Write short notes on the following:

    (a) GSTIN

    (b) Reverse charge mechanism

    (c) Small Taxpayer under GST

    (d) HSN Code.

    (e) E-way bill

(2 × 15 = 30 Marks)

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J – 4913

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Reg. No. : ....

Name : ...G. S. Surya...

Fourth Semester M.Com. Degree Examination, May 2020

Elective: Finance

PAPER II: CO 242F RISK MANAGEMENT AND DERIVATIVES

(2018 Admission)

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. What are Derivatives?

2. What are Options?

3. What is Speculative Risk?

4. What Risk Management?

5. Explain ERM.

6. What is Forward Contract?

7. What is Hedging?

8. What is Stock Option?

9. What is Index Futures?

10. What is Spot Contract?

(10 × 2 = 20 Marks)

P.T.O.

SECTION – B

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

11. Briefly explain the Binomial modal in option pricing.

12. Define the option contract. How it is different from Forwards and Futures?

13. Explain Black and Scholes Model.

14. Differentiate between Forward and Futures.

15. What are the benefits of Risk management?

16. What is objective and subjective Risk?

17. Explain pricing by Arbitrage process.

18. Distinguish between Exchange Traded and OTC Traded Derivatives.

(5 × 5 = 25 Marks)

SECTION – C

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

19. What is Swap? What are its features and Benefits?

20. Briefly discuss the relationship between risk management, compliance and audit.

21. What is Risk? What are methods of handling Risk?

22. What is mean by risk management? What are the steps involved in the process of risk management? What are the tools and techniques used for risk management?

(2 × 15 = 30 Marks)

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Fourth Semester M.Com. Degree Examination, May 2020

Elective - Finance

Paper III : CO 243F ACCOUNTING STANDARDS

(2018 Admission)

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. Write about Accounting Standard Board.

2. What do you mean by virtual certainty?

3. What do you mean by fixed assets?

4. What is impairment of assets?

5. What is unpurchased goodwill?

6. What is deferred tax assets?

7. What is diluted EPS?

8. What is sub lease?

9. Who is a lessor?

10. What is cost?

(10 × 2 = 20 Marks)

SECTION – B

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

11. Discuss the role of Accounting Standards.

12. Write about the depreciation accounting (AS 6).

13. Write a note on different types of goodwill.

14. Write a note on LAS.

15. What are the needs of accounting standards?

16. Difference between IAS and Accounting Standards.

17. Write about Revenue Recognition.

18. What do you mean by financial assets and financial liabilities.

(5 × 5 = 25 Marks)

SECTION – C

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

19. Explain about Functions of Accounting Standard Board.

20. Write a note on AS 10.

21. Describe different Accounting Standards.

22. Write notes on convergence with IFRS.

(2 × 15 = 30 Marks)

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