

St Aloysius (Deemed to be University)**Mangaluru****School of Commerce, Finance and Accountancy****(PG Programme)****M.Com. Semester I – P.G Examination****October/November - 2025****ACCOUNTING THEORY AND PRACTICE**

Time: 2 ½ Hours

Max Marks: 60

SECTION – A**Answer any FIVE of the following.****(5x2=10)**

1. Name the "Father of Accounting"?
2. Define Amortisation.
3. Distinguish between positive accounting theory and normative accounting theory.
4. How do Accounting Standards improve comparability of financial statements?
5. Identify whether depreciation is a cash expense or a non-cash expense.
6. What are cash and cash equivalents?

SECTION - B**Answer any FOUR of the following.****(4x5=20)**

7. Compare relevance and objectivity as qualities of accounting information derived from principles.
8. Analyze the importance of uniformity and comparability in financial statements through Accounting Standards.
9. Explain why fixed assets and goodwill are classified as non-monetary assets.
10. Examine the recognition criteria for intangible assets as per IND AS 38.
11. From the following details, compute Cash from Operating Activities :
 - a) Net Profit after tax: ₹12,00,000
 - b) Depreciation: ₹1,50,000
 - c) Amortisation of goodwill: ₹50,000
 - d) Profit on sale of machinery (cost ₹2,00,000, WDV ₹1,20,000, sold at ₹1,30,000)
 - e) Interest paid: ₹80,000
 - f) Dividend paid: ₹1,20,000
 - g) Provision for tax at beginning: ₹60,000, at end ₹90,000. Tax paid during the year: ₹70,000.
 - h) Current assets and liabilities:
 - i) Increase in Stock: ₹40,000
 - ii) Increase in Debtors: ₹50,000
 - iii) Decrease in Creditors: ₹30,000

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SECTION – C**Answer any THREE of the following.****(3x10=30)**

12. Distinguish between management accounting information and financial accounting information in terms of users & purpose.
13. Define decision theory in the context of accounting and list the main decision-making criteria used by accountants under uncertainty.

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14. Explain the major differences between Indian Accounting Standards (Ind AS) and International Financial Reporting Standards (IFRS) with suitable examples.
15. You received the following information from Hema Enterprises Pvt. Ltd. Calculate the net cash flow from investing activities. Show working Notes.

Particulars	March 31, 2024 ₹	March 31, 2025 ₹
Furniture at cost	18,00,000	19,50,000
Accumulated Depreciation on Furniture	2,00,000	2,80,000
Machinery at cost	12,00,000	14,00,000
Accumulated Depreciation on Machinery	1,50,000	1,80,000

Information relating to assets sold during the year 2025 is given as follows:

- Furniture costing ₹ 1,00,000 (accumulated depreciation, ₹ 20,000) was sold for ₹ 70,000
- Machinery costing ₹ 1,00,000 (accumulated depreciation, ₹ 30,000) was sold for ₹ 80,000

St Aloysius (Deemed to be University)**Mangaluru****School of Commerce, Finance and Accountancy****(PG Programme)****M.Com. Semester I – P.G. Examination****October/November - 2025****FINANCIAL MANAGEMENT AND POLICY**

Time: 2 ½ Hours

Max Marks: 80

SECTION – A**Answer any FIVE of the following. (5x2=10)**

1. Compare how profit maximization and wealth maximization treat the timing of returns.
2. The beta coefficient of Target Ltd is 1.4. The company has been maintaining 8 per cent rate of growth in dividends and earnings. The last dividend paid was ₹4 per share. The return on government securities is 10 per cent while the return on market portfolio is 15 per cent. The current market price of one share of Target Ltd. is ₹ 36. What will be the equilibrium price per share of Target Ltd? Would you advise purchasing the share?
3. The degree of operating leverage and degree of financial leverage of Rowa Ltd are 2.00 and 1.5 respectively. Determine the percentage changes in EPS, if the sale increases by 10%
4. Analyse the elements that constitute an Optimal Capital Structure.
5. For raising ₹10,00,000, a firm has two alternatives:
(i) 1,00,000 preference shares of ₹10 each at 12% dividend, OR
(ii) 10,000 debentures of ₹100 each at 10% interest. Tax = 40%. Determine Financial BEP for each alternatives.
6. Differentiate between stable dividend policy and irregular dividend policy.

SECTION - B**Answer any FOUR of the following. (4x5=20)**

7. A company has issued 10 per cent debentures aggregating ₹ 1,00,000. The flotation cost is 4 per cent. The company has agreed to repay the debentures at par in 5 equal annual instalments starting at the end of year 1. The company's rate of tax is 35 per cent. Determine the cost of debt.
8. Analyse the essential factors that should be considered when developing a capital structure strategy.
9. A company expects a net operating income of ₹ 80,000. It has ₹ 2,00,000, 8% Debentures. The equity capitalisation rate is 10%. Determine the value of the firm and the overall capitalisation according to the Net Income Approach. If the debenture debt is increased to ₹ 3,00,000, what will be the effect on the value of the firm and capitalisation rate?
10. The two companies, U and L, belong to an equivalent risk class. These two firms are identical in every respect except that U company is unlevered while Company L has 10% debentures of ₹ 30 Lakhs. The other relevant information regarding their valuation and capitalization rates are as follows:

Particulars	Firm U	Firm L
Net Operating Income	7,50,000	7,50,000
Interest on Debt	-	3,00,000
Earning to equity holders	7,50,000	4,50,000
Equity-Capitalization Rate	0.15	0.20
Market value of equity	50,00,000	22,50,000
Market Value of Debt	-	30,00,000
Total value of the firm	50,00,000	52,50,000
Implied overall capitalization rate	0.15	0.143
Debt equity ratio	0	1.33

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- a) An investor owns 10% equity shares of Company L. Analyse the arbitrage process and the amount by which he could reduce outlay through the use of leverage.
- b) According to Modigliani and Miller, when will this arbitrage process come to an end?
11. The earning per share of a company is ₹ 8 and the rate of capitalization applicable is 10%. The company has before it, an option of adopting i) 50% and iii) 100 % dividend payout ratio. Determine the market price of the company's quoted shares as per Walter's Model if it can earn a return of a) 15%, and b) 5% on its investments.

SECTION – C

Answer any **THREE** of the following.

(3x10=30)

12. Analyse the scope of financial decision making by focusing on investment, capital structure, and dividend policies.
13. A company has on its books the following amounts and specific costs of each type of capital.

Type of Capital	Book Value (₹)	Market Value (₹)	Specific Cost (%)
Debt	4,00,000	3,80,000	5
Preference	1,00,000	1,10,000	8
Equity	6,00,000	12,00,000	15
Retained Earning	2,00,000		13
Total	13,00,000	16,90,000	

Determine the weighted average cost of capital using a) Book Value Weights and, b) Market Value Weights. How are they different? Can you think of a situation where the weighted average cost of capital would be the same either of the weights.

14. Suppose a firm has a capital structure exclusively comprising of ordinary shares amounting to ₹ 10,00,000. The firm now wishes to raise additional ₹10,00,000 for expansion. The firm has four alternative financial plans:
- (A) It can raise the entire amount in the form of equity capital.
- (B) It can raise 50 per cent as equity capital and 50 per cent as 5% debentures.
- (C) It can raise the entire amount as 6% debentures.
- (D) It can raise 50 per cent as equity capital and 50 per cent as 5% preference capital.
- Further assume that the existing EBIT are ₹ 1,20,000, the tax rate is 35 per cent, outstanding ordinary shares 10,000 and the market price per share is ₹ 100 under all the four alternatives. Which financing plan should the firm select? Interpret your answer.
15. The following information is available in respect of the rate of return on investment (r), the capitalisation rate (k_e) and earnings per share (E) of Hypothetical Ltd. $r = 12$ per cent $E = ₹ 20$ Determine the value of its shares, using Gordon's dividend valuation model assuming the following:

Case	Dividend Payout Ratio (1-b)	Retention Ratio (b)	K_e (%)
(a)	10	90	20
(b)	20	80	19
(c)	30	70	18
(d)	40	60	17
(e)	50	50	16

St Aloysius (Deemed to be University)**Mangaluru****School of Commerce, Finance and Accountancy****(PG Programme)****M.Com. Semester I – P.G Examination****October/November - 2025****INCOME TAX**

Time: 2 ½ Hours

Max Marks: 60

SECTION – A**Answer any FIVE of the following. (5x2=10)**

1. Differentiate between Assessment Year and Previous Year in the context of income tax.
2. Interpret the tax treatment of one self-occupied house property under the Income-tax Act.
3. Differentiate between business loss carry forward and unabsorbed depreciation carry forward.
4. Explain why Income from Other Sources is called a "residual head" of income.
5. Illustrate the concept of "indexation" in long-term capital gains with a simple example.
6. Analyze why a revocable transfer of assets under Section 61 results in income being taxed in the hands of the transferor.

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MANGALURU - 575003**SECTION - B****Answer any FOUR of the following. (4x5=20)**

7. Jimon a British came to India on 20th Dec. 2021. He was in India till 31st January 2022 when he went to Canada. He came to India taking up an employment in a British Concern on 20th May 2023. He was sent to Japan for 06 months' training on 1st November 2023. He was transferred to Singapore branch on 20th August 2024. Find out his residential status for the Assessment Years 2025-26.
8. Ram owned a house property at Chennai which was occupied by him for the purpose of his residence. He was transferred to Mumbai in June 2024 and therefore he let out the property with effect from 1st July, 2024 on a monthly rent of ₹ 2,500. The corporation tax payable in respect of the property @ 20% was ₹ 6,000 of which 50 per cent was paid by him before 31.3.2025. Interest on money borrowed for the construction of the property amounted to ₹ 20,000. Compute the income from house property for the Assessment Year 2025-26.
9. Mr Arora retired from service on 31st July 2023, after serving for 28 years and 6 months and 20 days. His basic pay was ₹ 15,500 on 01-01-2023 and the annual increment of ₹ 500 fall due on 1st May, every year. He got DA 40% of his basic. He received a Gratuity of ₹ 3,65,000. Earlier he had received ₹ 75,000 as Gratuity which was then exempt. Compute taxable Gratuity, if he is covered under payment of Gratuity Act.

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10. From the following information, compute Depreciation allowable:

W.D.V of Plant 'X' & 'Y' on 1-4-2025 is ₹ 4,00,000

Plant 'M' purchased in July of PY ₹ 50,000

Plant 'N' purchased in January of PY ₹ 30,000

Sale proceeds of Plant 'Y' ₹ 1,00,000

Rate of Depreciation 15% and additional depreciation 20%.

11. Mr. Ram had been living in a house which he purchased in 2001-02 for ₹ 4,00,000. The house was acquired by the Government on 15th July, 2024 and compensation of ₹ 25,00,000 was paid to him. He purchased a residential house in Feb., 2024 at ₹ 15,00,000. The additional compensation of ₹ 70,000 will be given to him in March, 2026. If he sells the new residential house in October, 2025 at ₹ 16,00,000, compute the amount of capital gains, chargeable to tax for the Assessment Years 2025-26 and 2026-27. The cost inflation index in 2001-02 was 100 and in 2024-25 it was 363.

SECTION – C

Answer any **THREE** of the following.

(3×10=30)

12. Jairam, a foreign national, furnishes the following particulars of his income relevant to the assessment year 2025-26:

(a) Income from property in New York received there – ₹ 1,20,000

(b) Income from business in Kolkata managed from Singapore – ₹ 2,40,000

(c) Profit on sale of machinery in California (one-half received in Kolkata) – ₹ 90,000

(d) Dividend (Gross) received in Thailand from a company registered in India but mainly operating in Thailand – ₹ 15,000

(e) Income from a house property in Dhaka deposited by the tenant there in a foreign branch of SBI – ₹ 36,000

(f) Gift in foreign currency – ₹ 3,50,000 from a relative (one-half received in India and the balance used in New York)

(g) Income from agriculture in Burma – ₹ 45,000 received there (1/3 used while visiting there and 2/3 remitted later to Kolkata)

(h) Income from profession (as a management consultant) in Philippines received there; profession set up in India – ₹ 2,20,000

Compute his total income, if Jairam is:

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(a) Resident

(b) Resident but not ordinarily resident (RNOR)

(c) Non-resident

13. X (22 years) is a mechanical engineer employed as chief production manager by a power generation company. He earns ₹ 84,000 per month as salary with 2 months' salary as bonus. Up to October 31, 2024, he was posted at the corporate office in Chennai, where he was provided a rent-free unfurnished accommodation owned by the company. From November 1, 2024, he was transferred to a remote power generating site and receives additional benefits

including transfer allowance of ₹ 1,40,000 (of which ₹ 1,02,000 was spent on relocation), a rent-free furnished flat, club facility for personal and family use (₹ 500 per month), a Maruti car for personal and official use (₹ 40,000), education for his dependent brother (₹ 600 per month), meals (₹ 80 per day), and medical facility (₹ 16,000).

The company maintains an unrecognized provident fund contributing 14% of salary, and X contributes ₹ 10,000 per month. X also earns ₹ 1,67,000 as fixed deposit interest and contributes ₹ 1,40,000 to a Public Provident Fund. Compute the net income and tax liability of X for the assessment year 2025-26 under both the regular tax regime and the alternative tax regime.

14. From the following Profit and Loss account of a business ascertain the taxable Profit from business and the Gross Total Income:

Particulars	₹	Particulars	₹
Office Salaries	10,000	Gross Profits	2,57,320
Proprietors salary	5,000	Capital gain on sale of Residential house (computed)	25,000
Interest on Proprietor's capital	2,000	Interest on Govt. Securities	4,500
General expenses	5,000	Dividends (Gross)	3,200
Bad Debts	2,000	Interest from Post Office Savings Bank A/c	2,000
Advertisement	4,500		
Fire Insurance Premium	2,000		
Depreciation	4,000		
Reserve for future losses	10,000		
Income tax on last assessment	4,000		
Advance Income tax paid	2,000		
Donations to Mangalore University	1,000		
Legal charges for defending suit for alleged breach of a trading contract	500		
Motor car expenses	1,000		
Net Profit	2,39,020		
	292,020		292,020

General expenses include ₹ 1,000 paid as compensation to an old employee whose services were terminated as his continuance in service was considered detrimental to the profitable conduct of the company's business and ₹ 2,000 by way of help to a poor college student. The depreciation is found to be in excess by ₹ 1,800. The advertisement cost includes calendars and diaries ₹ 1,500. Motor car expenses include ₹ 500 as motor car expenses for private use. The assessee has received demand notices of sales tax for earlier years amounting to ₹ 10,000 and has not disputed the liability. Reserve for future losses is meant for this liability.

15. Evaluate the effectiveness of Section 80C and 80G deductions in promoting savings and social responsibility among taxpayers, citing relevant examples.

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15. Evaluate the effectiveness of Section 80C and 80G deductions in promoting savings and social responsibility among taxpayers, citing relevant examples.

St Aloysius (Deemed to be University)**Mangaluru****School of Commerce, Finance and Accountancy
(PG Programme)****M.Com. Semester I – P.G Examination****October/November - 2025****CORPORATE LAW, ETHICS AND GOVERNANCE**

Time: 2½ Hours

Max Marks: 60

SECTION – A**Answer any FIVE of the following. (5x2=10)**

1. A shareholder claims he is a co-owner of company property. Is his claim valid? Why or why not?
2. Analyze why the Companies Act provides for both NCLT and NCLAT instead of only one tribunal.
3. A company introduces a fake "eco-friendly" label to boost sales. Which principle of business ethics is being violated?
4. A junior accountant notices fraudulent entries but reports them only to his manager. Which type of whistleblowing is applied here?
5. A company manipulates accounts to show higher profits. Apply the principles of corporate governance and suggest which principle has been violated.
6. A textile company uses CSR to create a better public image. Apply the arguments for CSR and identify the type.

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SECTION - B**Answer any FOUR of the following. (4x5=20)**

7. Analyze the procedure for the alteration of the Name Clause of the MoA, highlighting the authorities involved.
8. Evaluate the exceptions to the doctrine of indoor management.
9. Analyze the factors that influence ethical behavior at work.
10. Analyze the ethical implications of product design, pricing, advertising, and delivery.
11. Critically evaluate the role of the Uday Kotak Committee in addressing shortcomings of Indian corporate governance.

SECTION – C**Answer any THREE of the following. (3x10=30)**

12. Analyze the circumstances under which statutory provisions mandate the lifting of the corporate veil.
13. A company registered in England has shareholders who are mostly German nationals during wartime. Evaluate whether this company can be treated as an enemy company.

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14. Interpret the significance of various CSR model.
15. MegaCorp, a large multinational corporation, has been embroiled in a controversy surrounding its executive compensation practices. The company's CEO, Mr. Smith, recently received a massive salary increase and bonus package, despite the company's declining profits and widespread shareholder dissatisfaction. This decision has sparked protests from employees and investors, who argue that the executive pay is excessive and disproportionate to the company's performance. The ethical implications of MegaCorp's executive compensation practices are significant. Many argue that it is unfair for executives to receive such exorbitant pay while the company's employees and shareholders suffer from declining profits and returns on investment. This disparity can contribute to a sense of inequality and resentment within the company and among its stakeholders. The controversy surrounding executive pay has damaged MegaCorp's relationship with its stakeholders. Employees may feel demoralized and disengaged, leading to decreased productivity and higher turnover rates. Investors may lose confidence in the company's leadership and withdraw their support.

Questions:

- a) What are the ethical implications of MegaCorp's executive compensation practices?
- b) How does this controversy impact the company's relationship with its stakeholders?
- c) What are the potential consequences for MegaCorp if it does not address the concerns about executive pay?
- d) How can MegaCorp improve its executive compensation practices to promote fairness and transparency?

St Aloysius (Deemed to be University)**Mangaluru****School of Commerce, Finance and Accountancy****(PG Programme)****M.Com. Semester I – P.G Examination****October/November - 2025****ECONOMIC ENVIRONMENT AND POLICY**

Time: 2½ Hours

Max Marks: 60

SECTION – A**Answer any FIVE of the following.****(5x2=10)**

1. State two examples of informal financial systems.
2. What are Basel norms?
3. List two functions of financial markets.
4. Show how deregulation of interest rates improved efficiency in the banking sector.
5. Illustrate with an example how a consumer can approach the District Commission for a complaint.
6. Summarize the difference between the role of the MRTP Commission and the CCI.

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SECTION - B**Answer any FOUR of the following.****(4x5=20)**

7. How does a mixed economy balance private and public sectors?
8. Differentiate between fiscal policy and monetary policy.
9. Interpret the privileges enjoyed by SEZ developers and units.
10. Analyze the positive and negative outcomes of disinvestment and privatization introduced in the 1991 Industrial Policy.
11. Critically examine the key objectives of the Competition Act, 2002.

SECTION – C**Answer any THREE of the following.****(3x10=30)**

12. Discuss how social and cultural factors influence business decisions.
13. Apply the concept of financial instruments to explain risk management
14. Evaluate the extent to which India's planning objectives moved from growth-centric strategies to inclusive and sustainable development. Support your arguments with relevant plan examples.
15. Evaluate the effectiveness of Consumer Protection Councils and Consumer Disputes Redressal Agencies in promoting consumer welfare.

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School of Commerce, Finance and Accountancy

(PG Programme)

M.Com. Semester I – P.G Examination

October/November - 2025

QUANTITATIVE TECHNIQUES FOR DECISION MAKING

Time: 2 ½ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

- Define Operations Research.
- A tailor shop sews Shirts (S) and Trousers (T). A Shirt takes 1.5 times the stitching time of a Trouser. If only Trousers are stitched, the shop can make 400 per day. Daily sales are limited to 180 Shirts and 300 Trousers. Profit is ₹7 per Shirt and ₹5 per Trouser.
- Construct a project network from the following information
 - A, B and C are the first activities of the project that can be started simultaneously
 - A and B precedes D
 - B precedes E, F, and H
 - F and C precedes G
 - E and H precedes I and J
 - J and D precedes K
 - K controls L

I, G and L are the terminal activities of the project
- Determine the optimum transportation schedule so that the cost is minimized by using North West Corner Method.

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	D1	D2	D3	D4	Supply
S1	270	230	310	690	100
S2	100	450	400	320	80
S3	300	540	350	570	80
Demand	60	120	50	40	

- What is Monte Carlo simulation?
- Explain the meaning of a zero sum game.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

- Solve the following LP problem graphically:

Max. $Z = 8000x_1 + 7000x_2$, subject to

$$3x_1 + x_2 \leq 66,$$

$$x_1 + x_2 \leq 45,$$

$$x_1 \leq 20, x_2 \leq 40$$

$$\text{and } x_1, x_2 \geq 0$$

- CPM uses one time estimate as against PERT that uses three time estimates. Explain.

9. From the given information given below draw a network diagram and also
- Compute earliest event time and the latest finish time
 - Find the critical path and total project duration.
 - Find the total float for each of the activity.

Activity	Predecessor	Duration
A	1-2	3
B	1-3	4
C	2-4	6
D	3-4	4
E	3-6	2
F	3-5	7
G	4-8	9
H	6-7	11
I	5-6	2
J	5-7	7
K	7-8	11

10. Find the initial basic feasible solution for the following transportation problem by VAM.

Origin	Destination					Supply
	D1	D2	D3	D4		
O1	11	13	17	14	250	
O2	16	18	14	10	300	
O3	21	24	13	10	400	
Demand	200	225	275	250	950	

11. A company management and the labour union are negotiating a new three-year settlement. Each of these has 4 strategies:

I : Hard and aggressive bargaining

II : Reasoning and logical approach

III: Legalistic strategy

VI : Conciliatory approach

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Union Strategies	Company Strategies			
	I	II	III	IV
I	20	15	12	35
II	25	14	8	10
III	40	2	10	5
IV	-5	4	11	0

What strategy will the two sides adopt? Solve using game theory.

SECTION - C

Answer any **THREE** of the following.

(3×10=30)

12. What are the primary Operations Research models and their respective real-world applications?
13. Solve the following assignment problem. The data given in the table refer to the production in certain units:

Operator	Machine			
	A	B	C	D
1	10	5	7	8
2	11	4	9	10
3	8	4	9	7
4	7	5	6	4
5	8	9	7	5

14. A Project consist of the following activities whose time estimates are given as under

Activity	Estimated Duration (Weeks)		
	Optimistic	Most Likely	Pessimistic
1-2	3	6	15
1-3	2	5	14
1-4	6	12	30
2-5	2	5	8
2-6	5	11	17
3-6	3	6	15
4-7	3	9	27
5-7	1	4	7
6-7	4	19	28

Required:

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- i. Draw the project network
 - ii. Find the expected duration and variance of each activity.
 - iii. Determine the critical path and the expected project duration.
 - iv. What is the probability that the project will be completed in 38 weeks?
 - v. What project duration will have 95% chance of completion?
15. Reduce by dominance to 2×2 game and determine the value of the game.

5	4	1	0
4	3	2	-1
0	-1	4	3
1	-2	1	2
