

**St. Aloysius College (Autonomous)**  
**Mangaluru**  
**Semester I – P.G. Examination - M.Com**  
**February - 2022**

**ACCOUNTING THEORY AND PRACTICE**

Time: 3 hrs

Max Marks: 70

**SECTION - A**

Answer any **FIVE** questions out of seven questions.

(5×4=20)

1. Explain the sources of accounting principles.
2. What are the bases of classification of accounting theory?
3. Give the meaning and objectives of Accounting Standards.
4. What are Monetary assets?
5. What is the relation between Indian and International Accounting Standards?
6. Give the meaning of cash flow statement and explain its objectives.
7. What are the different types of financial statements?

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**SECTION - B**

Answer any **FOUR** questions out of six questions.

(4×10=40)

8. Explain in detail the types of long lived assets and their valuation.
9. Discuss the basic concepts of accounting.
10. Discuss the applicability of Accounting Standards for companies and the role of auditors with regard to Accounting Standards.
11. Discuss the qualitative characteristics of Financial statements.
12. Elaborate the procedure for issuing Accounting Standards by ICAI and the Corporate's Compliance with the Accounting Standards.
13. The Mafatlal Manufacturing Company Ltd, Chennai was registered with a nominal capital ₹ 12,00,000 in Equity shares of ₹ 10 each. The following is the list of balances extracted from its books on 31st March 2021.

	(₹)		(₹)
Premises	6,00,000	Sales	8,30,000
Stock (1.4.2020)	1,50,000	6% Debentures	6,00,000
Furniture	14,400	Profile & Loss A/c (Cr)	29,000
Calls-In-Arrears	15,000	Bills payable	76,000
Plant & Machinery	6,60,000	Sundry creditors	1,00,000
Interim Dividend paid	75,000	General reserve	50,000
Sundry Debtors	1,74,000	Provision for Doubtful debts 1.4.2020	7,000
Goodwill	68,000	Subscribed , called up & paid-up capital	8,00,000

Cash and Bank Balance	63,300		
Purchase	3,70,000		
Preliminary expenses	10,000		
Wages	1,69,730		
General Expenses	13,670		
Advertising	20,000		
Freight	26,230		
Salaries	29,000		
Directors Fees	11,450		
Bad debts	4220		
Debentures Interest paid	18,000		
<b>TOTAL</b>	<b>24,92,000</b>		<b>24,92,000</b>

The following adjustments have to be made-

- Stock on 31st March 2021 was valued at ₹ 1,90,000.
- Write-off Preliminary Expenses.
- Provide for half years Debenture interest .
- The provision for Doubtful debts on 31st March 2021 should be equal to 1% on sales.
- Directors Fees are outstanding to the extent of ₹ 550 and salaries ₹1000.
- Depreciate Plant and Machinery by 5% , Premises by 2% and write-off ₹ 2400 on Furniture.
- Goods to the value of ₹ 3000 were distributed as free samples during the year but no entry in this respect has been made.

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You are required to prepare the Statement of profit and Loss for the year ended 31st March 2021 as per the Statutory format and the notes to the accounts

**SECTION – C (Compulsory)**

**(1×10=10)**

14. The balance sheets of M/s A and B on 1.1.2020 and 31.12.2020 were as follows:

Liabilities	1.1.2020	31.12.2020	Assets	1.1.2020	31.12.2020
Creditors	1,20,000	1,32,000	Cash	30,000	21,000
Mrs A's Loan	75,000	-	Debtors	90,000	1,50,000
Loan from Bank	1,20,000	1,50,000	Stock	1,05,000	75,000
Capital	3,75,000	4,59,000	Machinery	2,40,000	1,65,000
			Land	1,20,000	1,50,000
			Building	1,05,000	1,80,000
	<b>6,90,000</b>	<b>7,41,000</b>		<b>6,90,000</b>	<b>7,41,000</b>

During the year a machine costing ₹ 30,000 (accumulated depreciation ₹ 9,000) was sold for ₹ 15,000. The provision for depreciation against machinery as on 1.1.2020 was ₹ 75,000 and on 31.12.2020 ₹ 1,20,000. Net profit for the year 2020 amounted to ₹ 1,35,000.

Prepare Cash Flow Statement.

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## FINANCIAL MANAGEMENT AND POLICY

Time: 3 hrs

Max Marks: 70

### SECTION - A

Answer any **FIVE** questions out of seven questions.

(5×4=20)

1. Write a note on Profit maximization Vs. Wealth maximization.
2. What is cost of capital? Explain the significance of cost of capital.
3. Write a note on different forms of dividend.
4. What is operating leverage? How does it help in magnifying revenue of a concern?
5. A Company issues 5,000 12% debentures of ₹ 100 each at discount of 5%. The commission payable to underwriters and brokers is ₹ 25,000. The debentures are redeemable after 5 years. Compute the after tax cost of debt assuming a tax rate is 50%
6. X Ltd. is expecting an annual EBIT of ₹ 1 lakh. The company has ₹ 4 lakh in 10% debentures. The cost equity capital is 12.5%. You are required to calculate the total value of the firm according to the Net Income Approach.
7. A Company has earnings before interest and tax of ₹ 1, 00,000. It expects a return on its investment at a rate of 12.5%. You are required to find out the total value of the firm according to the Miller- Modigliani theory.

### SECTION - B

Answer any **FOUR** questions out of six questions.

(4×10=40)

8. The well established company's most recent balance sheet is as follows:

Liabilities	₹	Assets	₹
Equity capital (10 per share)	60,000	Net fixed assets	1,50,000
10% long term debt	80,000	Current assets	50,000
Retained earnings	20,000		
Current liabilities	40,000		
	2,00,000		2,00,000

The company's total assets turnover ratio is 3, its fixed operating costs are ₹ 1,00,000 and the variable operating costs ratio is 40%. The income tax rate is 35%.

- a) Calculate all the three types of leverages.
  - b) Determine the likely level of EBIT if EPS is
    - i) ₹1      ii) 3      iii) E 0
9. The following information is available in respect of return on investment, the cost of capital and earnings per share of X Ltd.

$R=10\%$ ,  $E = ₹ 40$

Determine the value of its share using Gordon's Model assuming the following

	D/P ratio	Retention ratio	Cost of capital (%)
a	20	80	20
b	40	60	18
c	60	40	16
d	80	20	14

Contd.....2

10. A Ltd has equity share capital of ₹ 5,00,000 divided in to shares of ₹ 100 each. It wishes to raise further ₹ 3,00,000 for expansion cum modernization plans. The company plans the following financing schemes.
- All common stock
  - ₹ One lakh in common stock and ₹ 2 lakh in 10% debentures
  - All debt @ 10% per annum
  - ₹ 1 lakh in common stock and ₹ 2 lakh in Preference share capital with the rate of dividend @8%
- The company's expected earnings before interest and tax ₹ 1,50,000. The corporate rate of tax is 50%

You are required to calculate the earnings per share in each plan and comment on the implication of financial leverage.

- What is optimum capital structure? Explain its factors determining capital structure decision.
- Explain various factors which influence the dividend decision of a Company
- Explain the three broad areas of financial decision making.

### SECTION - C (Compulsory)

(1×10=10)

14. A Ltd. wishes to raise additional finance of ₹10,00,000 for meeting its investment plans. It has ₹ 2,10,000 in the form of retained earnings available for investment purpose. The following are the further details

a. Debt equity mix	30%: 70%
b. Cost of debt	
Up to ₹ 1,80,000	10% before tax
Beyond ₹ 1,80,000	16% before tax
c. Earnings per share	₹ 4
d. Dividend payout	50% of earnings
e. Expected growth rate in dividend	10%
f. Current market price per share	₹ 44
g. Tax rate	50%

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You are required

- To determine the pattern for raising additional finance
- To determine post tax average cost of additional debt
- To determine cost of retained earnings and cost of equity
- Compute the overall weighted average after tax cost of additional finance.

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February - 2022

**INCOME TAX**

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Max Marks: 70

Time: 3 hrs.

**SECTION - A**

Answer any **FIVE** of the following

(4×5=20)

1. Mr. Suraj a citizen of India, serving in England, since 2008, came to India for the first time on August 31, 2016. He stayed here for 3 years and left for Germany on September 01, 2019. He returned to India on April 2, 2020 and remained in India till July 31, 2020, when he went back to England. He again came to India by assuming the responsibilities as an employee of the business firm of England in India, on January 01, 2021. What is his residential status for the A.Y 2021-22?
2. Mr. Arun is working as a manager in a company at Chennai. Particulars of his salary for the A.Y. 2021-22 are:
  - a) Basic Salary ₹ 30,000 p.m.
  - b) D.A ₹ 5,000 p.m. (40% forming part of salary)
  - c) Commission ₹ 1,000 p.m.
  - d) Conveyance allowance ₹ 3,000 p.m. (60% spent on official duty)
  - e) Employer contribution to RPF – 15% of Salary.
 He has been provided with a house by the company for which a sum of ₹ 1,200 p.m. is deducted from his salary. The company pays a rent of ₹ 6,000 p.m. for this house to the landlord. Compute the taxable value of the perquisite.
3. Mr. Chinmay a resident of Ajmer receives ₹ 4,80,000 as basic salary during the previous year 2020-21. In addition, he gets ₹ 48,000 as dearness allowance forming part of basic salary, 7% commission on sales made by him (sale made by him during the relevant previous year is ₹ 8,60,000) and ₹ 60,000 as house rent allowance. He, however, pays ₹ 58,000 as house rent. Determine the quantum of exempted house rent allowance.
4. From the following information compute depreciation allowable for the Assessment year 2021-22.
 

WDV of Plant A and B on 01.04.2020	₹ 4,00,000
Purchased plant P in July 2020	₹ 1,00,000
Purchased Plant Q in January 2021	₹ 60,000
Sold Plant B in March 2021	₹ 2,00,000

 Rate of depreciation 15%. The plant is eligible for additional depreciation.

Contd...2

5. Distinguish between Short-term capital gains and long-term capital gains.
6. Mr. Rahul's GTI for the PY 2020-21 was ₹ 500,000. He made the following donations by cheques.
- Maharashtra's CM's earth quake relief fund ₹ 10,000.
  - ₹ 10,000 to an educational institution of National Eminence.
  - National Foundation for communal harmony ₹ 15,000
  - ₹ 5,000 to National Children's Fund.
  - To municipal corporation for promotion of family planning ₹ 30,000.
7. Explain the provisions of Income tax Act, 1961 regarding carry forward and set-off of losses.

**SECTION - B**

Answer any **FOUR** of the following

8. "The incidence of Income tax depends upon the residential status of an assessee". Explain this statement in detail. (10×4=40)
9. Following are particulars of 2 let out houses of Mr. Ashok Jain.

Particulars	House - A	House - B
	(₹)	(₹)
Municipal valuation	4,20,000	3,50,000
F.R.V	3,60,000	3,80,000
Standard Rent	4,40,000	3,20,000
Actual Rent	4,80,000	4,20,000
Unrealized rent of current year	40,000	35,000
Vacancy	2 months	2 months
Municipal taxes:		
Actually paid	12,000	25,000
Due but not paid	30,000	10,000
Repair	10,000	8,000
Insurance premium	12,000	6,000
Other expenses	8,000	10,000
Interest on money borrowed for the purchase of house	-	60,000

Compute Mr. Ashok's Income from house property.

10. From the following information of Mr. Ganesh, calculate his Business Income for the A.Y. 2021-22.

Expenses (₹)		Income (₹)	
Salary	4,00,000	Gross Profit	13,00,000
Advertising	1,50,000	Rent of property	1,70,000
Office expenses	3,50,000	Refund of Income tax	12,000
Insurance (Goods)	40,000	Bad debts recovery	30,000
Fire Insurance (house property)	15,000		
LIC Premium	20,000		
Depreciation on Motor car	52,000		
Provision for tax	90,000		
Entertainment expenses	80,000		
Cost of patent	84,000		
Motor car expenses	48,000		
Bad debts	10,000		
General expenses	12,000		
Net Profit	1,61,000		
	15,12,000		15,12,000

Additional information:

- Recovery of bad debts ₹ 24,000, which was not accepted by Income tax officer for deduction in 2018-19.
- Cost of Motor car is ₹ 4,00,000 on which depreciation allowed @ 15% p.a.

11. Mr. Ajay sold the following assets during the previous year as under:
- Jewellery costing ₹ 80,000 which was acquired in June 2018 was sold for ₹ 1,00,000 in May 2020.
  - House at Kolkatta: Let-out for residential purposes. It was inherited by him in 1994. Sale price on 31.10.2020 ₹ 9,50,000. Fair Market value on 01.04.2001 ₹ 1,00,000. Cost of improvement made during 2012-13 ₹ 25,000, expenses on transfer are ₹ 25,000.
  - Household furniture costing ₹ 14,000 in October 2020 was sold for ₹ 20,000 in March 2021.
  - Car was sold on 01.12.2020 for ₹ 45,000. Its written down value on 01.04.2020 was ₹ 38,000.
  - Agricultural land in Kakinada was sold for ₹ 5,25,000 in July 2020. It had cost him ₹ 85,000 in December 2013. He purchased agricultural land for ₹ 1,20,000 in January 2021.
- Compute his taxable Capital gains.  
CII for 2001-02: 100; 2012-13: 200; 2013-14: 220 and 2020-21: 301
12. Dr. Krishna is a medical practitioner. He gives you the following summary of cash book for the year ending 31-3-2021.

		(₹)	
To Balance	10,000	By Rent of Clinic	18,000
To Consultation fees	60,000	By Purchase of medicine	38,000
To visiting fees	45,000	By Staff salaries	24,000
To Gifts and presents	8,000	By Surgical equipments	40,000
To sale of medicine	42,000	By Motor car expenses	8,000
To Dividend from UTI	6,000	By purchase of motor car	1,40,000
To Life Insurance maturity	1,00,000	By Household expenses	7,000
To Interest from National Defence bonds	6,000	By Closing balance	2,000
	<b>2,77,000</b>		<b>2,77,000</b>

Other information:

- 50% of the motor car expenses are in connection with profession.
- Gifts and presents include ₹ 3,000 from relatives.
- Depreciation allowable on Motor car and surgical equipment is at 15%.

Compute taxable income from profession for A.Y. 2021-22.

13. What are Capital Gains? Explain the various exemptions and their rules under the head Capital Gains.

### SECTION - C (Compulsory)

(1×10=10)

14. Mr. Rahul, Manager of a textile company at Bengaluru (Population 60 lacs) submits the following particulars of his Income for the financial year 2020-21.
- Basic Salary ₹ 18,750 p.m.
  - D.A ₹ 4,000 p.m. (₹ 1,600 p.m. enters into retirement benefits)
  - Education allowance for two children at ₹ 250 p.m. per child and hostel allowance for two children at ₹ 450 p.m. per child.
  - Commission ₹ 4,000.
  - Employer's contribution to RPF ₹ 39,500 in P.Y.
  - Entertainment allowance ₹ 1,700 p.m.
  - Travelling allowance for his official tours ₹ 30,000, Actual expenditure on tour ₹ 22,000.
  - Interest credited to RPF account in P.Y @ 10% amounted to ₹ 10,000.
  - He resides in bungalow of company. Its Fair rent is ₹ 8,000 p.m. Company deducts ₹ 1,875 p.m. from salary as rent of bungalow.
  - A watchman & cook has been provided by Company at bungalow who were paid ₹ 400 & ₹ 500 p.m. respectively.
  - Encashment of earned leave ₹ 15,000.
  - He paid professional tax of ₹ 250 p.m.
- Compute his taxable salary income for A.Y 2021-22.

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**Semester I – P.G. Examination - M.Com.**  
**February - 2022**  
**ECONOMIC ENVIRONMENT AND POLICY**

Time: 3 hrs.

Max Marks: 70

**SECTION - A**Answer any **FIVE** of the following

(4×5=20)

1. Why were economic reforms introduced in India?
2. Summarise the major forms of economic policy in India.
3. What are Basel III norms? Why is it important?
4. Trade policy is an important factor in the economic environment of business. Explain.
5. Outline the key arguments in favour of SEZs in India.
6. Distinguish between capital market and money market.
7. What is an 'Unfair Trade Practice' under the Consumer Protection Act 2019?

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**SECTION - B**Answer any **FOUR** of the following

(10×4=40)

8. Explain the objectives and achievements of five-year plans by the planning commission.
9. Compare the formal and informal financial sectors in India.
10. Discuss the effect of globalisation on Indian society.
11. Financial institutions play a pivotal role in economic development. Justify.
12. Elaborate on the role of the capital market in India's industrial growth.
13. Explain the role played by SEBI in protecting investors' interests and controlling the business at the stock exchange.

**SECTION -- C (Compulsory)**

(1×10=10)

14. India registered the highest ever annual foreign direct investment (FDI) Inflow of \$81.97 billion (provisional figure) in the financial year 2020-21, according to the Ministry of Commerce and Industry. FDI inflows in the last seven financial years (2014-21) stands at \$440.27 billion, which is nearly 58 per cent of the total FDI inflow in the last 21 financial years (2000-2021: \$763.83 billion).

The computer software and hardware sector attracted the largest share of FDI inflows at 19 per cent, followed by the service sector at 15 per cent. Trading saw an FDI inflow of eight per cent, while the Telecommunications & Construction (Infrastructure) sector attracted an FDI inflow of seven per cent each, during the same period in the last more than seven years, according to commerce ministry data.

The top five countries from where FDI equity inflows were received during April 2014 and August 2021 are Singapore (28 per cent), Mauritius (22 per cent), USA (10 per cent),

Netherlands (eight per cent), and Japan (six per cent).

- (i) Analyse the various steps taken by the Indian Government to boost domestic and foreign investments in India.

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**February - 2022**

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**CORPORATE LAW, ETHICS AND GOVERNANCE**

Time: 3 hrs

Max Marks: 70

**SECTION - A**

**Answer any FIVE questions out of seven questions.**

(5×4=20)

1. The company under 'Companies Act 2013 is an artificial person in the eyes of law but not a citizen of the country'. Comment.
2. Examine the procedure for transfer of a registered office of a company from one state to another state?
3. Explain the restrictions imposed on the alteration of articles of association.
4. Explain the doctrine of Ultra-vires. What are the effects of Ultra-vires agreements?
5. Discuss the various sources of ethical standards.
6. Explain the needs and benefits of business ethics.
7. State the need for corporate social responsibility in India.

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**SECTION - B**

**Answer any FOUR questions out of six questions.**

(4×10=40)

8. Enumerate the instances where corporate veil can be lifted.
9. Explain the doctrine of ultra vires with reference to Ashbrey Railway Carriage & Iron Co. Ltd. V. Riche (1875) case. Analyse the effects of Ultra-vires agreements?
10. Enumerate the stages involved in the online registration of a Joint Stock Company.
11. Explain the areas in HRM which are more prone to unethical practices.
12. Explain the Corporate Social Responsibility Models suitable for Indian Business.
13. List the recommendations of Uday Kotak Committee report.

**SECTION - C (Compulsory)**

(1×10=10)

14. With the passage of time the Tasty Meal starts realizing the importance of CSR (Corporate Social Responsibility). Tasty meal now understands that being socially responsible is the key to success in the business world. It has taken a few responsible steps in the interest of its stakeholders.

These are;

- Raising hourly wages of employees
- Addition of healthy food such as green salad with each menu free of cost and removing unhealthy and high calorie meals from menu
- Start donating money from its net profit to NGOs to take care of the community
- Using recyclable products instead of disposables such as tableware and containers
- Promoting environmental protection by launching campaigns like Save Earth, Green Day, Save the Beaches etc.

Questions:

- a. In your opinion what are the reasons behind Tasty Meal's steps?
- b. Do you think that Tasty Meal will increase its profitability by taking such steps?
- c. Ethical practices in business have always conflicts with huge profit. Do you agree with this statement? Justify your answer.

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February - 2022

**QUANTITATIVE TECHNIQUES FOR DECISION MAKING**

Time: 3 hrs.

Max Marks: 70

**SECTION - A**

Answer any **FIVE** of the following

(4×5=20)

1. Find the optimal solution for the assignment problem with the following cost matrix

Marketing Executive	Divisions			
	N	E	W	S
A	14	20	11	19
B	12	10	15	9
C	16	19	18	15
D	17	13	15	14

2. For the game with payoff matrix

Player A	Player B		
	B1	B2	B3
A1	-1	2	-2
A2	6	4	-6

Determine the optimal strategies for players A and B. Also determine the value of game. Is this (i) fair or (ii) strictly determinable?

3. Discuss the Monte Carlo method of solving a problem, illustrating it by outlining a procedure to solve a specified problem of your choice.
4. With reference to a transportation problem define the following terms:  
 (i) Feasible solution                      (ii) Basic feasible solution  
 (iii) Optimal solution                      (iv) Non-degenerate basic feasible solution
5. A company produces 2 types of hats. Every hat A requires twice as much labour time as the second hat B. If the company produces only hat B then it can produce a total of 500 hats a day. The market limit daily sales of hat A and B to 150 and 250 respectively. The profit on hat A and B are Rs. 8 and Rs. 5 respectively. Formulate the LLP equation.
6. A firm owns facilities at six places. It has manufacturing plants at places A, B and C with daily production of 50, 40 and 60 units respectively. At point D, E and F it has three warehouses with daily demands of 20, 95, and 35 units respectively. Per unit shipping costs are given in the following table. Find the initial feasible solution using North-West Corner rule.

Plant	Warehouse		
	D	E	F
A	6	4	1
B	3	8	7
C	4	4	2

7. Solve the game given in the below table using graphical method

A		B			
		Y1	Y2	Y3	Y4
A	X1	19	6	7	5
	X2	7	3	14	6
	X3	12	8	18	4
	X4	8	7	13	-1

Answer any **FOUR** of the following

- Briefly explain the various phases of operations research.
- A manufacturing company keeps stock of a special product. Previous experience indicate the daily demand as given below.

Daily Demand	5	10	15	20	25	30
Probability	0.01	0.20	0.15	0.50	0.12	0.02

Random numbers are: 82, 89, 18, 96, 20, 84, 56, 11, 52 and 03  
 Simulate the demand for next 10 days. Also find the daily average demand for the product on the basis of simulated data.

- Solve the LPP  
 Maximize  $Z = 3x_1 + 2x_2$   
 Subject to the constraints  
 $4x_1 + 3x_2 \leq 12$   
 $4x_1 + x_2 \leq 8$   
 $4x_1 - x_2 \leq 8$   
 $x_1, x_2 \geq 0$

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- Suppose the following estimates of activity times (days) are provided

Activity	Optimistic	Most Likely	Pessimistic
A	1	3	5
B	3	4	5
C	4	5	6
D	3	5	7
E	5	6	13
F	4	7	10
G	6	8	10

- Determine the expected completion time and variance for the project
  - What is the probability that project will be completed within 20 days?
- The following is a table showing details of a project.

Activity	Immediate Predecessor	Normal		Crash	
		Time (weeks)	Cost (₹ '000)	Time (weeks)	Cost (₹ '000)
A	-	10	20	7	30
B	-	8	15	6	20
C	B	5	8	4	14
D	B	6	11	4	15
E	B	8	9	5	15
F	E	5	5	4	8
G	A,D,C	12	3	8	4

Indirect cost is ₹ 400 per day. Find the optimal duration and the associated minimum project cost.

- Solve the game given in the below table using rule of dominance.

Player A	Player B			
	B <sub>1</sub>	B <sub>2</sub>	B <sub>3</sub>	B <sub>4</sub>
A <sub>1</sub>	3	5	4	2
A <sub>2</sub>	5	6	2	4
A <sub>3</sub>	2	1	4	0
A <sub>4</sub>	3	3	5	2

(1×10=10)

SECTION - C (Compulsory)

- Goods have to transport from sources S1, S2 and S3 to destinations D1, D2 and D3. The transportation cost per unit, capacities of the sources, and the requirements of the destinations are given in the following table

	D1	D2	D3	Supply
S1	8	5	6	120
S2	15	10	12	80
S3	3	9	10	80
Demand	150	80	50	

Determine the optimum transportation schedule so that the cost is minimized.