

**G.V.M.'s Gopal Govind Poy Raiturcar College of
Commerce and Economics, Ponda Goa**

M.Com. Semester III

ISA 2 September 2023

COM-626: Cost Management and Control

Time: 1 hour

Marks: 20

- Instructions: 1. Total there are 4 Questions, each Question carries 10 marks.
2. Answer any two.
3. Read the Questions properly before beginning your answer.

Q.1. Draw Network Diagram and Use forward and backward pass (Early start time and late Start time) to determine project duration and Critical path

(10 marks)

Activity	Predecessor	Duration (Days)
A	-	3
B	A	4
C	A	2
D	B	5
E	C	1
F	C	2
G	D,E	4
H	F,G	3

Q.2. Solve the Linear Programming problem by Graphical method

(10 marks)

Minimize $Z = 4x_1 + 6x_2$

Subject to $x_1 + x_2 \geq 8$
 $6x_1 + x_2 \geq 12$
 $x_1 \text{ and } x_2 \geq 0$

Q.3. Find the Initial basic feasible solution for the transportation problem by VAM method
(10 marks)

	D ₁	D ₂	D ₃	D ₄	Supply
S ₁	11	13	17	14	250
S ₂	16	18	14	10	300
S ₃	21	24	13	10	400
Demand	200	225	275	250	950

Q.4. Answer the following questions: -

(10 marks)

1. Explain the difference in Traditional costing and Activity based costing with the help Of Example?
2. What is linear programming? State its Assumption and Application.