



SUY - 16

B.Com. (Semester - V) Examination, October/November 2018
COST AND MANAGEMENT ACCOUNTING
Major - 3 : Cost and Management Audit

Duration : 2 Hours

Max. Marks : 80

Instructions : 1) **All questions are compulsory.**

2) **Figures to the right indicate maximum marks allotted to the question/sub questions.**

3) **Answer sub-questions in Question No. 1 and Question No. 2 in not more than 100 words each.**

4) **Answer Question No. 3 to Question No. 6 in not more than 400 words each.**

1. Answer any four of the following :

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- i) Efficiency audit.
- ii) Social audit.
- iii) Duties of cost auditor.
- iv) Cost auditor as a servant.
- v) Rights of cost auditor.
- vi) Qualities of cost auditor.

2. Answer any four of the following :

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- i) Cost audit notes.
- ii) Familiarization with the company.
- iii) Cost audit programme.
- iv) Familiarization with the process.
- v) Qualification of cost auditor.
- vi) Books of account.

P.T.O.



3. a) What is cost audit ? State the characteristics of cost audit.

1

OR

b) Explain the scope of cost audit in general for a manufacturing concern.

1

4. a) What are the ethical and legal responsibilities of cost auditor ?

1

OR

b) Describe the legal liabilities of cost auditor.

1

5. a) What are the cost audit working papers ? Explain the different types of cost audit working papers.

1

OR

b) Explain the techniques of cost audit.

12

6. a) State the disqualifications of the cost auditor.

12

OR

b) Describe the ceiling on number of cost audits for cost auditor.

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