

**SARASWAT VIDYALAYA'S  
SRIDORA CACULO COLLEGE OF COMMERCE & MANAGEMENT STUDIES  
KHORLIM, MAPUSA-GOA.**

**B.COM SIXTH SEMESTER END EXAMINATION JUNE, 2022**

**w.e.f 2019-20 CBCS**

**COST ACCOUNTING MAJOR VI: COST & MANAGEMENT AUDIT**

**DURATION: 2 HOURS**

**MAX MARKS: 80**

---

**INSTRUCTIONS:**

- 1) All questions are **compulsory**, however internal choice is available.
- 2) Answer sub-question in **Question No 1 and Question No. 2** in **not more than 100 words** each.
- 3) Answer **Question No 3 to Question No 6** in **not more than 400 words** each.
- 4) **Figures to the right in the brackets indicate maximum marks** allotted to questions.

**Q.1) Answer ANY FOUR** from the following

**(4 x 4 =16)**

- a) Management Audit
- b) Social Audit
- c) Performance Audit
- d) Cost Auditor as Servant
- e) Rights of Cost Auditor
- f) Criminal liabilities of Cost auditor

**Q.2) Answer ANY FOUR** from the following

**(4 x 4 =16)**

- a) Duties of Cost Auditor.
- b) Familiarisation with the Industry
- c) Familiarisation with Manufacturing process
- d) Audit Notes
- e) Internal Audit
- f) Unqualified Report

**Q.3) (A) Distinguish between Cost audit and Financial Audit. (12)**

**OR**

**(X) What is Cost Audit? Explain features of Cost Audit. (12)**

**Q.4) (A) Explain Qualification and Disqualification of Cost Auditor. (12)**

**OR**

**(X) Explain in detail the responsibility of Cost Auditor. (12)**

**Q.5) (A) Explain in detail the techniques of audit. (12)**

**OR**

**(X) What is Audit Working Paper? Explain the types of Audit Working Paper. (12)**

**Q.6) (A) What is Internal Check? (04)**

**(B) Explain the procedure for appointment of Cost Auditor. (08)**

**OR**

**(X) Explain in detail the end uses of Cost Audit Report. (12)**