

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)**