

**Goa Vidyaprasarak Mandal's**  
**GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND**  
**ECONOMICS, PONDA-GOA**

**B.COM. (SEMESTER -- VI) EXAMINATION, JULY 2021**

**COST AND MANAGEMENT AUDIT (DSE 6)**

Duration: 2 Hours

Marks: 30

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Q 1. Answer the following. (Any 5)

(2x5=10)

1. What is Cost Audit?
2. What is Management Audit?
3. How a Cost Auditor is appointed?
4. How remuneration of Cost Auditor is fixed?
5. What is Cost Audit Programme?
6. What do you mean by Working Papers?
7. What is Qualification to the Report?
8. What is Notes to the Report?

Q 2. Answer the following. (Any 4)

(4x5=20)

1. What are the objectives of the Cost Audit?
2. Is Cost Auditor an Agent of the Client Co? Explain.
3. What are the Criminal Liabilities of a Cost Auditor?
4. What are the objectives of Internal Control?
5. What records of Raw-Material Cost include as per CARR?
6. How Cost Audit is an Aid to Management Information System?

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