

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND
ECONOMICS, PONDA-GOA
B.COM. (SEMESTER – VI) EXAMINATION, AUGUST 2020
COST AND MANAGEMENT ACCOUNTING
MAJOR-3 (Old Course)
COST AND MANAGEMENT AUDIT

Duration:- 2 hours

Marks: 30

Instructions:

- 1) *All questions are compulsory.*
- 2) *Answer sub-questions in Q. No. 1 in not more than 40 words each.*
- 3) *Answer sub-questions in Q. No. 2 in not more than 100 words each.*

Q.1) Answer any FIVE of the following:

(5x2 = 10)

- a) Internal check
- b) Random sampling method
- c) Unqualified opinion
- d) Notes to the report
- e) Qualifications to the report
- f) Objectives of management audit
- g) Management auditor
- h) Corporate image

Q. 2) Answer any FOUR of the following:

(4x5 =20)

- a) Enumerate the factors to be considered for the evaluation of the budgetary control system.
- b) State the points to be considered for accounting for depreciation.
- c) List down the cost auditor's observation and conclusion in the cost audit report.
- d) Explain the end use of the cost audit report.
- e) Describe the social cost and benefit analysis.
- f) Explain the appraisal of planning function of the management.

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