

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

**Duration:- 2 hours**

**Marks: 30**

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***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 from the following:**

**(5x2 = 10)**

- a) Social audit
- b) Efficiency audit
- c) Rights of cost auditor
- d) Duties of cost auditor
- e) Cost audit notes
- f) Cost audit working papers
- g) Depreciation
- h) Books of account

**Q.2) Answer any FOUR from the following:**

**(4x5 = 20)**

- a) What is cost audit? Enumerate the objectives of cost audit.
- b) Describe the professional and ethical responsibilities of cost auditor.
- c) State the legal liabilities of cost auditor.
- d) What is cost audit program? Explain the different types of cost audit program.
- e) Describe the techniques of cost audit.
- f) State the qualification and disqualification of cost auditor.

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