



RN – 22

**B.Com. (Semester – VI) Examination, April 2012**  
**COST AND MANAGEMENT ACCOUNTING**  
**(Cost and Management Audit) (Major – III)**

Duration : 2 Hours

Total Marks : 80

- Instructions :** 1) **All questions are compulsory.**  
2) **Figures to the right indicate maximum marks allotted to the question/sub-question.**  
3) **Answer sub-questions in Q. No. 1 and Q. No. 2 in not more than 100 words each.**  
4) **Answer Q. No. 3 to Q. No. 6 in not more than 400 words each.**

1. Answer **any four** of the following : 16
- Accounting for depreciation.
  - Random number selection method.
  - Budgetary control.
  - Inventory control.
  - Follow-up action.
  - Review of cost audit report.
2. Answer **any four** of the following : 16
- Cost Audit (Report) Rules.
  - Special Penal provision for cost auditor.
  - Objectives of management audit.
  - Management information system.
  - Qualities of management auditor.
  - Nature of management audit.
3. a) Evaluate the capacity utilization. 08  
b) Explain in brief unqualified opinion. 04

OR

- a) What factors would you consider while accounting for raw material and overheads ? 08  
b) Write a short note on notes in the cost audit report. 04

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4. a) What is cost audit report ? Explain its contents. 12  
OR  
b) Explain in detail the 'End users' of cost audit report. 12
5. a) Explain in brief cost accounting records. 04  
b) What is corporate image ? How would you evaluate it ? 08  
OR  
a) What are qualifications to the cost audit report ? 04  
b) Write in detail on social cost benefit analysis. 08
6. a) Distinguish between management audit and cost audit. 12  
OR  
b) Explain the scope management audit. 12

18

08

04

08

04

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