



B.Com. (Semester – V) Examination, April/May 2019
COST AND MANAGEMENT ACCOUNTING
Major – 3 : Cost and Management Audit (New Course)

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-questions.
 - 3) Answer sub-questions in Question No. 1 and Question No. 2 in **not more than 100 words each.**
 - 4) Answer Question No. 3 to Question No. 6 in **not more than 400 words each.**

1. Answer **any four** of the following : 16
 - i) Propriety audit.
 - ii) Features of cost audit.
 - iii) Ethical responsibilities of cost auditor.
 - iv) Cost auditor as an agent.
 - v) Duties of cost auditor.
 - vi) Appointment of cost auditor.

2. Answer **any four** of the following : 16
 - i) Cost audit notes.
 - ii) Cost audit working papers.
 - iii) Cost accounting records.
 - iv) Cost audit programme.
 - v) Books of account.
 - vi) Depreciation.

3. a) Explain the objectives of cost audit. 12

OR

- b) Describe the scope of cost audit for a manufacturing concern. 12

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4. a) Explain the rights of cost auditor. 12
- OR
- b) State the professional liabilities of cost auditor. 12
5. a) What are the preliminaries to be followed by a cost auditor before commencing the cost audit ? 12
- OR
- b) Explain the techniques of cost audit. 12
6. a) State the qualification and disqualifications of the cost auditor. 12
- OR
- b) Describe the ceiling on number of cost audits for cost auditor. 12
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