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

B.COM. CBCS (SEMESTER--VI) END (REPEAT) EXAMINATION, APRIL/MAY 2023

COST AND MANAGEMENT AUDIT (DSE 6)

Duration: 2 Hours **Max. Marks: 80**

Q 1. Answer the following. (Any 4) **(4x4=16)**

1. What is the nature of Cost Audit?
2. What do you mean by Energy and Social Audit?
3. What do you mean by Internal Check?
4. What overheads cost list includes as per CARR?
5. What do you mean Code of Conduct for Cost Auditors?
6. What are the reports and records required for cost audit?

Q 2. Answer the following. (Any 4) **(4x4=16)**

1. What are the objectives of Cost Audit?
2. What do you mean by Audit Notes?
3. What is necessity of Cost Audit?
4. What is the importance of Internal Audit?
5. What records of Materials Cost includes as per CARR?
6. What are the limitations of Cost Audit?

Q 3 A) What are the merits of Cost Audit? **(12)**

OR

B) Is Cost Auditor an Officer and Agent of the Company? Explain. **(12)**

Q 4 A) What do you mean by professional misconduct of cost auditor? What it includes? **(12)**

OR

B) What is internal control? Write its features. **(12)**

Q 5 A) What are the audit working papers? Explain different types of it. **(12)**

OR

B) What are the powers and duties of a Cost Auditor? **(12)**

Q 6 A) What is cost audit programme? Write different types of it. **(12)**

OR

B) What Techniques of Cost Audit includes? **(12)**

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