G.V.M's G.G.P.R. COLLEGE OF COMMERECE AND ECONOMICS
PONDA-GOA
B.COM. CBCS (SEMESTER--VI) REPEAT EXAMINATION, NOVEMBER 2022
COST AND MANAGEMENT AUDIT (DSE 6)

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

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

1. What are the objectives of Cost Audit?
2. What do you mean by Management and Operational Audit?
3. What do you mean by Internal Control?
4. What depreciation cost list includes as per CARR?
5. What do you mean cost audit techniques?
6. What are the reports and records required for cost audit?

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

1. What do you mean by Cost Audit? Define it.
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 Wages 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) "Cost Auditor has different roles or status in organisation" Explain.

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

OR

B) What is internal check? Write its objectives and importance.

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?

Q 6 A) What is cost audit programme? Write its importance. **(12)**

OR

B) What are the code of conduct for Cost Auditor?

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