Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA- GOA
B.COM. CBCS (SEMESTER-VI) REPEAT EXAMINATION, NOVEMBER 2023

DSE-6 – COST ACCOUNTING- COST AND MANAGEMENT AUDIT

Duration: 2 Hours **Marks: 80**

Instructions:

1. All questions are compulsory, however internal choice is available.
*2. Answer **questions 1 and 2** in not more than **100 words.***
*3. Answer **question 3 to 6** in not more than **400 words.***
4. All questions Cary equal marks.

1. Write short notes on the following. **(any 4)** **(4x4=16 Marks)**
a) Nature of cost audit.
b) Demerits of Cost Audit.
c) Appointment of a Cost Auditor.
d) Management audit and Social audit.
e) Rights of Cost Auditor.
f) Liabilities of a Cost Auditor.

2. Write short notes on the following. **(any 4)** **(4X4=16 Marks)**
1) Difference between financial and cost audit.
2) Cost Audit Working Papers.
3) Internal Check.
4) Disqualifications of a Cost Auditor.
5) Professional ethics.
6) Internal Audit.

3.A) What are the objectives of cost audit? **(12 Marks)**

OR

B) What is the Status of a cost auditor? **(12 Marks)**

4.A) What cost audit concepts include? **(12 Marks)**

OR

B) What are the duties of a cost auditor? **(12 Marks)**

5.A) What are the contents of cost audit techniques? **(12 Marks)**

OR

B) What do you mean by audit notes and what are its advantages? **(12 Marks)**

6.A) What auditor has to check under CARR for materials and wages? **(12 Marks)**

OR

B) What auditor has to check under CARR for production and depreciation records? **(12 Marks)**

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