



SUB – 16

**B.Com. (Semester – VI) 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) **Answer sub-questions in Q. No. 1 and Q. No. 2 in not more than 100 words each.**
  - 3) **Answer Q. No. 3 to Q. No. 6 in not more than 400 words each.**
  - 4) **Figures to the right indicate maximum marks allotted to sub-questions/questions.**

1. Answer **any four** of the following : 16
    - a) Internal audit.
    - b) Inventory control.
    - c) Accounting for depreciation.
    - d) Benefits of Cost Accounting Records.
    - e) Notes of Cost Audit Report.
    - f) Qualified opinion of Cost Auditor.
  2. Answer **any four** of the following : 16
    - a) Preservation of cost accounting records.
    - b) Statistical records.
    - c) Appraisal of control function.
    - d) Nature of Management Audit.
    - e) Social cost benefit analysis.
    - f) Qualities of management auditor.
  3. a) Enumerate the points to be considered for the evaluation of capacity utilization. 12
- OR
- b) What is Statistical Sampling ? Explain the different methods of Statistical Sampling. 12

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4. a) What is cost audit report ? Explain the contents of cost audit report. 12
- OR
- b) Explain the factors to be considered for accounting for production and overheads. 12
5. a) What is Corporate Image ? Explain the evaluation of corporate image. 12
- OR
- b) Distinguish between Management Audit and Cost Audit. 12
6. a) State the special penal provisions applicable to the cost auditor. 8
- b) Write a note on the audit of the management process. 4
- OR
- x) Explain the End Use of cost audit report. 8
- y) Describe the appraisal of planning function. 4