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**T.Y.B.Com Semester VI (CBCS) Ordinance**  
**EXAMINATION May 2023**  
**COST AND MANAGEMENT ACCOUNTING MAJOR VI**  
**Cost and Management Audit**

[Time:2 Hours]

[Max. Marks:80]

- Instructions:**
1. All questions are **compulsory**; however internal choice is available.
  2. Answer sub-questions in **Question No.1 and Question No.2** in not more than **100 words each**
  3. Answer **Question No.3 to Question No.6** in not more than **400 words each**
  4. Figures to the **right** indicate maximum marks allotted to questions/sub-questions

- Q1 Answer any four of the following: 16**
- a. Social audit
  - b. Energy audit
  - c. Books of accounts to be maintained by company
  - d. Criminal liability of a cost auditor
  - e. Professional responsibilities of a cost auditor
  - f. Disqualification of a cost auditor
- Q2 Answer any four of the following: 16**
- a. Cost audit working papers
  - b. Internal audit
  - c. End uses of cost audit report
  - d. Distinguish between notes and qualifications to the report
  - e. Preservation of cost accounting records
  - f. Necessity of cost audit
- Q3 A) Distinguish between cost audit and financial audit. 12**
- OR**
- B) Explain the scope of cost audit. 12**

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- Q4 A) Explain the rights & duties of a cost auditor. 12  
OR  
B) Explain the status of a cost auditor. 12
- Q5 A) Explain familiarisation with the company and the production process. 12  
OR  
B) Explain the techniques of cost audit. 12
- Q6 A) Cost audit is an aid to the management. Explain 12  
OR  
B) Enumerate the points to be considered for maintaining the records of raw materials & production records. 12