



OD -- 09

B.Com. (Semester – VI) (Repeat) Examination, October 2016
(Major – III) : COST & MANAGEMENT ACCOUNTING (Old Course)
(Cost & Management Audit)

Duration : 2 Hours

Total Marks : 80

Instructions : i) **All questions are compulsory.**

ii) Answer sub-questions in Q. No. 1 and Q. No. 2 in **not more than 100 words each.**

iii) Answer Q. No. 3 to Q. No. 6 in **not more than 400 words each.**

iv) Figures to the **right** indicate maximum marks allotted to the questions / sub-questions.

1. Answer **any four** of the following :

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- i) Accounting for Depreciation.
- ii) Inventory control.
- iii) Necessity of Cost Audit.
- iv) Follow up action.
- v) Notes to Cost Audit Report.
- vi) Qualifications to Cost Audit Report.

2. Answer **any four** of the following :

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- i) Unqualified Report.
- ii) Special penal provisions for Cost Auditor.
- iii) Social Cost Benefit Analysis.
- iv) Corporate Image.
- v) Management Auditor.
- vi) Nature of Management Audit.

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3. a) What is capacity utilisation ? Enumerate the factors to be considered for its evaluation. 12

OR

- b) What factors would you consider while accounting for raw materials and overheads ? 12

4. a) Explain in detail the cost auditors observations and conclusions with regard to Cost Audit Report Rules. 12

OR

- b) Discuss the end use of Cost Audit Report. 12

5. a) Explain the scope of management Audit. 12

OR

- b) Enumerate the objectives and benefits of management Audit. 12

6. a) What is Cost Audit Report ? Enumerate the features of Cost Audit Report. 8

- b) What is management information system ? 4

OR

- x) Discuss the review of Cost Audit Report. 8

- y) Explain in brief the audit of management process. 4