



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