

S.D.E.

M. COM. PART-II : SUMMER - 2018

SUBJECT : SPECIAL GROUP – C : ADVANCED COST ACCOUNTING – III

Day : **Tuesday**
Date : **17/04/2018**

S-2018-4208

Time : **3.00 P.M. TO 6.00 P.M.**
Max. Marks : 80

N. B. :

- 1) All questions are **COMPULSORY**.
 - 2) Figures to the right indicate **FULL** marks.
 - 3) Answers to both the sections should be written in the **SAME** answer book.
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SECTION - I

Q. 1 Answer **ANY TWO** of the following: **(16)**

- a) Distinguish between Notes and Qualification to the Report.
- b) Describe the meaning and objectives of Cost Audit.
- c) Explain the concept of Social Audit.
- d) Explain the rights and duties of Cost Auditor under Companies Act.

Q. 2 Answer **ANY TWO** of the following: **(16)**

- a) Give the list of records for preparation of cost audit programme.
- b) Explain the verification procedure of cost records.
- c) Discuss the concept of Proprietary Audit.
- d) Explain the advantages of Cost Audit.

SECTION - II

Q. 3 Answer **ANY TWO** of the following: **(16)**

- a) Distinguish between Financial Audit and Management Audit.
- b) Describe the concept of Corporate Image Programme.
- c) What do you mean by Critical Path Method?
- d) Describe the managements audit relationship among different audits.

Q. 4 Answer **ANY TWO** of the following: **(16)**

- a) Explain preliminaries of Management Audit.
- b) What do you mean by Benefit Analysis?
- c) What is meant by Corporate Service Audit?
- d) What do you mean by Programme Evaluation and Review Techniques?

Q. 5 Write short notes on **ANY FOUR** of the following: **(16)**

- a) Programme Evaluation
- b) Management Audit and Corporate Image
- c) Corporate Culture
- d) Personnel Development
- e) Scope of Cost Audit
- f) Programme of Management Audit

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