

Total No. of Questions : 6]

SEAT No. :

PA-3180

[Total No. of Pages : 2

[5956]-406

M.Com. (Part - II)

407 : ADVANCED COST ACCOUNTING AND COST SYSTEMS

Recent Advances in Cost Auditing & Cost System

(2019 Pattern) (Semester - IV) (Paper - VII)

Time : 3 Hours]

[Max. Marks : 60

Instructions to the candidates:

- 1) *Question No. 1 and Question No. 6 are compulsory.*
- 2) *Solve any three questions from Question No. 2 to Question No. 5.*
- 3) *Figures to the right side indicate full marks.*

Q1) Fill in the blanks by selecting suitable choice (Any 6 out of 8): [6]

- a) Cost Accounting standard issued by _____.
 - i) ICAI
 - ii) ICA
 - iii) ICMA
- b) The objective of this standard is to determination of capacity with accuracy _____.
 - i) CAS-1
 - ii) CAS-2
 - iii) CAS-3
- c) GST was implemented in India from _____.
 - i) 1st January, 2017
 - ii) 1st April, 2017
 - iii) 1st July, 2017
- d) Registration certificate granted to non-resident taxable person is valid for _____ days.
 - i) 30 days
 - ii) 60 days
 - iii) 90 days
- e) What is at the heart of any ERP system?
 - i) Integrated information
 - ii) Employees
 - iii) Customer

P.T.O.

- f) What must a system do to qualify as a true ERP solution?
- i) Beflexible
 - ii) Bemodular & open-closed
 - iii) Beyond the company
- g) The process mapping is a _____ diagram.
- i) Data flow ii) Work flow iii) Circular
- h) Total Quality Management (TQM) focuses on _____.
- i) Employee ii) Customer iii) Both (i) & (ii)

Q2) Explain in brief the nature & scope of CAS of “Administrative overheads” (11), “Repair & maintenance of cost” (12) and cost of service cost center” (CAS-13). **[14]**

Q3) What are the problems of Productivity Audit? Explain How to overcome these problems? **[14]**

Q4) Define the term “Enterprise Resources Planning”? Explain the features and Benefits of Enterprise Resource Planning. **[14]**

Q5) What is mean by Six Sigma? Explain in details the advantages and disadvantages of six sigma? **[14]**

Q6) Write a short notes (Any 2 out of 4): **[12]**

- a) CAS - 5 : Cost of Transportation.
- b) Qualification & Disqualification of Cost Auditor.
- c) Features of E-Costing.
- d) Principles of Total Quality Management.

