

<b>A</b>	<b>Question-wise : Student Performance</b>
Q.1	Question is standard and Students Performance is Good.
Q.2	Question is Standard and the Students failed to answer as Per Para 9 of the Annexure to the Cost Audit Report under Companies (Cost Audit Report) Rules 2011.
Q.3	Question is Standard but many Students failed to answer correctly as CAS 7.
Q.4	(a) Many Students failed to Calculate Process-wise Employee Cost per Unit of Output and answered partly correct. (b) Students have answered correctly. (c) Students failed to answer correctly as per CAS 15. (d) Some students committed mistake in calculating WASTE MULTIPLIER.
Q.5	Question is standard and Students Performance is Good.
Q.6	(a) Difference between Management Audit and Operational Audit has been answered correctly. (b) Students failed to answer as per Study Notes. (c) Students have answered correctly.
Q.7	Question is Standard and the students have answered correctly.
Q.8	Short Notes have been answered correctly by average students.
<b>B</b>	<b>Keynote Ameliorations</b>
	a) Examinees should answer as per question. b) Proper correct answer can be deciphered to enrich the quality. c) Examinees should update their knowledge of present Cost Audit Report Rules and Cost Accounting Standards. As for example Current Assets to Current Liabilities as per Para 9 is denoted in Percentage but in Accounting is denoted as Ratio not in Percentage. This error is committed by Students. d) Examinees should solve the problems with correct judgement and explanation and they should devote adequate time for practise of Practical Problems.
<b>C</b>	From the performance evaluation, ranking report submitted by examiners it is observed that candidates performance is GOOD. It is suggested that with Practical exposure for answering the questions will be better
<b>D</b>	<b>Question Standard</b>  After analysing and scrutiny the examiner's general comments regarding the questions and its standards, it may be concluded that this paper is standard one in considering the final level examinations.

<b>E</b>	<b>Question Printing:</b>  There is no error in Question Printing
<b>D</b>	<b>Study Material</b>  The quality of Study Material can be improved in the following aspects: a) More Practical Problems can be given as illustration. b) Case Study of practical problems of Cost Auditors can be highlighted. c) MCA - Cost Audit & Record Rules time to time changes may be given as additional to Study Materials to the Students.