**Question:** What is the benefit of cost audit?

**Answer:**

<table>
<thead>
<tr>
<th>Benefit/Profit</th>
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</thead>
<tbody>
<tr>
<td>Management</td>
</tr>
<tr>
<td>Society</td>
</tr>
<tr>
<td>Shareholders</td>
</tr>
<tr>
<td>Govt.</td>
</tr>
</tbody>
</table>

- **Management:**
  - Reliability
  - Control over costs

- **Society:**
  - Have good relationship

- **Shareholders:**
  - Good performance
  - Profit made

- **Govt.:**
  - Cost audit for profit statements
  - Calculate cost
  - General tax assessment

- **Cost Audit Programme:**
  - Cash and related cost audit
  - Summary of objectives to be achieved

- **Cost Audit Programme to achieve:**
  - States, raw materials, cost, overheads, etc.

- **Preliminary:**
  - Objective of cost audit
  - Scope review

- **Preliminary:**
  - Collect data

- **Review:**
  - Dep. on file
  - Overhead allowance
  - Budget control
  - Cost allocation
  - Cost data and reports

- **Verification:**
  - Printing of statements
  - Audit of debits and credits
  - Capacity planning
  - Profit and loss

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*Note: The text includes handwritten notes in Hindi as well as English.*