

Cost Audit in Pharmaceutical Industry

**CMA (Dr.) Ashish P Thatte,
FCMA, M. Com, PhD**

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Cost Audit in India

- **Started in 1965 through Company's Act 1956**
- **Cost Records and Audit different Sections**
- **Went through many changes after that**
- **Major changes in 2011**
- **In today's Form**

Cost Records 2011

- **Cost Accounting Records
(Pharmaceutical Industry) Rules, 2011.**

[PHARMA_CARR_874E.pdf](#)

Cost Audit 2014 Onward

- **Companies (Cost Records and Audit) Rules, 2014.**

[Companies CRAR 2019.pdf](#)

Important Points in Pharmaceutical Cost Audit

- **RM Consumption**
- **Quantitative Reconciliation**
- **Location/ LL/ Factory**
- **Capacity**
- **Top 10 RM Details**
- **Costing Policy**
- **Bills of Materials**
- **Factory Expenses**
- **Other Para's**

Questions and Answers

Any Questions?



THANK YOU