

# CBSE | DEPARTMENT OF SKILL EDUCATION

## COST ACCOUNTING (SUBJECT CODE: 823)

**Blue-Print for Sample Question Paper for Class XII (Session 2024-2025)**

Max. Time: 3 Hours

Max. Marks: 60

**PART A - EMPLOYABILITY SKILLS (10 MARKS):**

| UNIT NO.                               | NAME OF THE UNIT                                    | OBJECTIVE TYPE QUESTIONS | SHORT ANSWER TYPE QUESTIONS | TOTAL QUESTIONS |
|--|---|--------------------------|-----------------------------|-----------------|
|  |   | 1 MARK EACH              | 2 MARKS EACH                |                 |
| 1                                      | Communication Skills- IV                            | 1                        | 1                           | 2               |
| 2                                      | Self-Management Skills- IV                          | 2                        | 1                           | 3               |
| 3                                      | Information and Communication Technology Skills- IV | 1                        | 1                           | 2               |
| 4                                      | Entrepreneurial Skills- IV                          | 1                        | 1                           | 2               |
| 5                                      | Green Skills- IV                                    | 1                        | 1                           | 2               |
| <b>TOTAL QUESTIONS</b>                 |   | <b>6</b>                 | <b>5</b>                    | <b>11</b>       |
| <b>NO. OF QUESTIONS TO BE ANSWERED</b> |   | <b>Any 4</b>             | <b>Any 3</b>                | <b>07</b>       |
| <b>TOTAL MARKS</b>                     |   | <b>1 x 4 = 4</b>         | <b>2 x 3 = 6</b>            | <b>10 MARKS</b> |

**PART B - SUBJECT SPECIFIC SKILLS (50 MARKS):**

| UNIT NO.                               | NAME OF THE UNIT                              | OBJECTIVE TYPE QUESTIONS | SHORT ANS. TYPE QUES.- I | SHORT ANS. TYPE QUES.- II | DESCRIPTIVE/ LONG ANS. TYPE QUESTIONS | TOTAL QUESTIONS |
|--|---|--------------------------|--------------------------|---------------------------|---------------------------------------|-----------------|
|  |   | 1 MARK EACH              | 2 MARKS EACH             | 3 MARKS EACH              | 4 MARKS EACH                          |                 |
| 1                                      | Deduction from Gross Total Income             | 8                        | 2                        |                           | 2                                     | 12              |
| 2                                      | Computation of Tax Liability of an Individual | 9                        | 1                        | 1                         | 1                                     | 12              |
| 3                                      | TDS and Advance Payment of Tax                | 8                        | 1                        | 1                         | 1                                     | 11              |
| 4                                      | Goods and Service Tax (GST)                   | 7                        | 1                        | 1                         | 1                                     | 10              |
| <b>TOTAL QUESTIONS</b>                 |   | <b>32</b>                | <b>5</b>                 | <b>3</b>                  | <b>5</b>                              | <b>45</b>       |
| <b>NO. OF QUESTIONS TO BE ANSWERED</b> |   | <b>26</b>                | <b>Any 3</b>             | <b>Any 2</b>              | <b>Any 3</b>                          | <b>34</b>       |
| <b>TOTAL MARKS</b>                     |   | <b>1 x 26 = 26</b>       | <b>2 x 3 = 6</b>         | <b>3 x 2 = 6</b>          | <b>4 x 3 = 12</b>                     | <b>50 MARKS</b> |

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**COST ACCOUNTING (SUBJECT CODE: 823)**  
**Sample Question Paper for Class XII (Session 2024-2025)**

**Max. Time: 3 Hours**

**Max. Marks: 60**

**General Instructions:**

1. Please read the instructions carefully.
2. This Question Paper consists of 24 questions in two sections – Section A & Section B.
3. Section A has Objective type questions whereas Section B contains Subjective type questions.
4. Out of the given (6 + 18 =) 24 questions, a candidate has to answer (6 + 11 = 17) questions in the allotted (maximum) time of 3 hours.
5. All questions of a particular section must be attempted in the correct order.

**6. SECTION A - OBJECTIVE TYPE QUESTIONS (30 MARKS):**

- i. This section has 06 questions.
- ii. There is no negative marking.
- iii. Do as per the instructions given.
- iv. Marks allotted are mentioned against each question/part.

**7. SECTION B – SUBJECTIVE TYPE QUESTIONS (30 MARKS):**

- i. This section contains 18 questions.
- ii. A candidate has to do 11 questions.
- iii. Do as per the instructions given.
- iv. Marks allotted are mentioned against each question/part

**SECTION A:**  
**OBJECTIVE TYPE QUESTIONS**

**Q.1 Answer any 4 out of the given 6 questions on Employability skills (1\*4 = 4marks)**

|            |   |          |
|------------|---|----------|
| <b>i</b>   | Name any two supporting parts of speech.  | <b>1</b> |
| <b>ii</b>  | Ravi frequently tries to gain more attention by being overly dramatic. What type of personality disorder is this:<br>a) Antisocial<br>b) Borderline<br>c) Histrionic<br>d) Narcissistic | <b>1</b> |
| <b>iii</b> | A cost clerk, Madhu wants to position the text to the centre of a cell. Which feature of spreadsheet should be used by her?   | <b>1</b> |
| <b>iv</b>  | A _____ is an arrangement of cells in a vertical manner.  | <b>1</b> |
| <b>v</b>   | Define Entrepreneur.  | <b>1</b> |
| <b>vi</b>  | State any two services provided by Indian Green Building Council.   | <b>1</b> |

**Q.2 Answer any 5 out of the given 7 questions (1\*5 = 5 marks)**

|            |   |          |
|------------|---|----------|
| <b>i</b>   | Factory cost is not known as<br>a) Works Cost<br>b) Industrial Cost<br>c) Manufacturing Cost<br>d) Production Cost  | <b>1</b> |
| <b>ii</b>  | Name the two approaches of Output Costing?  | <b>1</b> |
| <b>iii</b> | On which basis, stock of finished goods is valued?  | <b>1</b> |
| <b>iv</b>  | The cost per unit is derived by<br>a) Dividing the total cost with the quantity produced.<br>b) Dividing the quantity produced with the total cost.<br>c) Multiply the total cost with the quantity produced.<br>d) Add the quantity produced and the total cost. | <b>1</b> |
| <b>v</b>   | Depreciation on delivery van is _____ overheads.<br>a) Factory<br>b) Office and administration<br>c) Selling and distribution<br>d) Works   | <b>1</b> |
| <b>vi</b>  | Name the term used for that part of stock which has not been completely manufactured.   | <b>1</b> |

|            |   |          |
|------------|---|----------|
| <b>vii</b> | Which is not the classification of terminal costing?<br>a) Service costing<br>b) Job costing<br>c) Batch costing<br>d) Contract costing   | <b>1</b> |
| <b>Q.3</b> | <b>Answer any 6 out of the given 7 questions (1*6 = 6 marks)</b>  |          |
| <b>i</b>   | By whom bills of material is prepared?  | <b>1</b> |
| <b>ii</b>  | Lot costing is the other name for<br>a) Batch Costing<br>b) Job Costing<br>c) Process Costing<br>d) Service Costing   | <b>1</b> |
| <b>iii</b> | The document which is prepared to ensure the timely completion of each job is _____.<br>a) Bills of material.<br>b) Progress advice.<br>c) Completion Certificate.<br>d) Job Ticket.              | <b>1</b> |
| <b>iv</b>  | Which type of costing is suitable for engineering jobs?   | <b>1</b> |
| <b>v</b>   | Name any two industries in which contract costing is used?  | <b>1</b> |
| <b>vi</b>  | What is the nature of labour cost in contract costing?  | <b>1</b> |
| <b>vii</b> | Sale proceeds of surplus material at the contract site should be credited to _____ account.<br>a) Contactee account<br>b) Contractor account<br>c) Contract account<br>d) Profit and loss account | <b>1</b> |
| <b>Q.4</b> | <b>Answer any 5 out of the given 6 questions (1* 5 = 5 marks)</b>   |          |
| <b>i</b>   | Define the term Cost plus Contracts?  | <b>1</b> |
| <b>ii</b>  | Work uncertified should always be valued at<br>a) Cost<br>b) Contract price<br>c) Profit Margin<br>d) Notional Profit   | <b>1</b> |
| <b>iii</b> | What is the nature of the business where process costing is used?   | <b>1</b> |
| <b>iv</b>  | What is the accounting treatment of abnormal losses in process costing?   | <b>1</b> |
| <b>v</b>   | Name any two reasons of normal process losses?  | <b>1</b> |

|            |  |          |
|------------|--|----------|
| <b>vi</b>  | _____ occurs when the actual production exceeds the expected production.<br>a) Normal loss<br>b) Abnormal loss<br>c) Abnormal effectives<br>d) Normal effectives   | <b>1</b> |
| <b>Q.5</b> | <b>Answer any 5 out of given 6 questions (1*5 = 5 marks)</b>   |          |
| <b>i</b>   | Which type of losses in process costing leads to increase in cost per unit?  | <b>1</b> |
| <b>ii</b>  | 2000 units of raw material were introduced in a process in which 10% is allowed as a normal wastage. If actual production was 1700 units, find out the units of abnormal loss?                                       | <b>1</b> |
| <b>iii</b> | Define services?   | <b>1</b> |
| <b>iv</b>  | What is the suitable method of costing for hospitals?<br>a) Process costing<br>b) Job costing<br>c) Operating costing<br>d) Batch costing  | <b>1</b> |
| <b>v</b>   | Which composite cost unit is used by the transport of goods business?  | <b>1</b> |
| <b>vi</b>  | State the type of cost which does not vary with the level of operation of the vehicle?   | <b>1</b> |
| <b>Q.6</b> | <b>Answer any 5 out of given 6 questions (1*5 = 5 marks)</b>   |          |
| <b>i</b>   | State the formula for calculating commercial tonne - km.   | <b>1</b> |
| <b>ii</b>  | Out of the following, the item included in cost accounts only is<br>a) Depreciation on fully depreciated assets still in use.<br>b) Interest on bank loans.<br>c) Fines and Penalties.<br>d) Discount on Debentures. | <b>1</b> |
| <b>iii</b> | What is the main purpose to prepare the reconciliation statement?  | <b>1</b> |
| <b>iv</b>  | Under which system of maintaining accounts, need of reconciliation arises?   | <b>1</b> |
| <b>v</b>   | Dividend received results to<br>a) Decreases costing profits.<br>b) Increases costing profits.<br>c) Decreases financial profits.<br>d) Increases financial profits.   | <b>1</b> |
| <b>vi</b>  | Which is not an example of appropriation of profits?<br>a) Transfer to reserves.<br>b) Income tax<br>c) Dividends paid.<br>d) Provision for bad and doubtful debts.  | <b>1</b> |

## SECTION - B

### SUBJECTIVE TYPE QUESTIONS

Answer any 3 questions of the given 5 questions on employability skills (2\*3 = 6 marks).  
Answer each question in 20 - 30 words.

|             |   |          |
|-------------|---|----------|
| <b>Q.7</b>  | Define Active and passive sentences.  | <b>2</b> |
| <b>Q.8</b>  | List any four ways to maintain positive attitude.                           | <b>2</b> |
| <b>Q.9</b>  | State any two advantages of presentation software.                          | <b>2</b> |
| <b>Q.10</b> | State any four qualities of a successful entrepreneur.                      | <b>2</b> |
| <b>Q.11</b> | Define ecosystem and state any two ways to conserve the existing ecosystem. | <b>2</b> |

Answer any 3 out of the given 5 questions in 20 - 30 words each (2\*3 = 6 marks)

|             |   |          |
|-------------|---|----------|
| <b>Q.12</b> | Calculate the cost of production from the following data:<br>Prime cost Rs.45,400,Factory cost Rs.52,600,Office overheads Rs.12,500,Opening stock of finished goods Rs.1,000,Closing stock of finished goods Rs.1,500 and Salesman's salary Rs.5,000. | <b>2</b> |
| <b>Q.13</b> | State any two objectives of Job costing.  | <b>2</b> |
| <b>Q.14</b> | Distinguish between job costing and process costing on the basis of their cost unit and supervision.  | <b>2</b> |
| <b>Q.15</b> | Define Economic Batch Quantity.   | <b>2</b> |
| <b>Q.16</b> | By whom log sheets are prepared and also state any two informations provided by it?   | <b>2</b> |

Answer any 2 out of the given 3 questions in 30 - 50 words each (3\*2 = 6 marks)

|             |  |          |
|-------------|--|----------|
| <b>Q.17</b> | After getting job identity number, explain next three steps to be followed in job costing procedure?   | <b>3</b> |
| <b>Q.18</b> | XY Ltd. took a contract of building a shopping mall. Its contract price was Rs.7,50,000 and cash received till date was Rs.3,00,000. Notional profit was Rs.99,000. How much amount should be transferred to P/L Account assuming cash received is 80% of work certified ? | <b>3</b> |
| <b>Q.19</b> | Explain how the stock valuation and depreciation methods act as the causes of disagreement in profits shown by financial and costing books?  | <b>3</b> |

**Answer any 3 out of the given 5 questions in 50 - 80 words each (4\*3 = 12 marks)**

| <b>Q.20</b>                  | Explain any four advantages of cost sheet?  | <b>4</b>            |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
|------------------------------|---|---------------------|-----------------|---------------------|----------------|----------|----|--------------------------|-------|--------|---------------------------|-----|-------|----------------------|--------|--------|-----------------|-----|--------|-----------------|---|-------|------------------|--------|--------|------------------------------|---|--------|------------------|--------|--------|--|
| <b>Q.21</b>                  | Explain the following in brief:<br>a) Retention Money<br>b) Escalation Clause   | <b>4</b>            |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| <b>Q.22</b>                  | 6000 kg. of material was charged to process A @ Rs.40 per kg. The direct labour accounted for Rs.2000 and other departmental expenses Rs.7600. The normal loss is 10% of the input and the net production was 5000kg. Assuming that the process scrap is saleable at Rs.20 per kg. Prepare Process A account.   | <b>4</b>            |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| <b>Q.23</b>                  | The following are the details of tonnes of goods transported by Jamshed Transport Co. for the month of January 2022:..Calculate the cost per tonne - km if the total cost is Rs.24,40,000   | <b>5</b>            |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
|                              | <table border="1"> <thead> <tr> <th>Dates</th> <th>Tonnes</th> <th>Kilometre Travelled</th> </tr> </thead> <tbody> <tr> <td>3 January 2022</td> <td>400</td> <td>60</td> </tr> <tr> <td>12 January 2022</td> <td>700</td> <td>160</td> </tr> <tr> <td>16 January 2022</td> <td>960</td> <td>80</td> </tr> <tr> <td>20 January 2022</td> <td>200</td> <td>50</td> </tr> <tr> <td>29 January 2022</td> <td>240</td> <td>100</td> </tr> </tbody> </table>  | Dates               | Tonnes          | Kilometre Travelled | 3 January 2022 | 400      | 60 | 12 January 2022          | 700   | 160    | 16 January 2022           | 960 | 80    | 20 January 2022      | 200    | 50     | 29 January 2022 | 240 | 100    |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Dates                        | Tonnes  | Kilometre Travelled |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| 3 January 2022               | 400   | 60                  |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| 12 January 2022              | 700   | 160                 |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| 16 January 2022              | 960   | 80                  |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| 20 January 2022              | 200   | 50                  |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| 29 January 2022              | 240   | 100                 |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| <b>Q.24</b>                  | Vista manufacturing concern presents following information to prepare a Reconciliation Statement:<br><br>(Amount in Rs.)  | <b>4</b>            |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
|                              | <table border="1"> <thead> <tr> <th>Particulars</th> <th>Costing Records</th> <th>Financial Records</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td>1,00,000</td> <td>—</td> </tr> <tr> <td>Administrative Overheads</td> <td>8,400</td> <td>14,400</td> </tr> <tr> <td>Share Transfer fees (cr.)</td> <td>—</td> <td>2,000</td> </tr> <tr> <td>Depreciation charged</td> <td>26,500</td> <td>28,000</td> </tr> <tr> <td>Income tax paid</td> <td>—</td> <td>30,000</td> </tr> <tr> <td>Foreman's wages</td> <td>—</td> <td>4,000</td> </tr> <tr> <td>Factory expenses</td> <td>15,000</td> <td>12,000</td> </tr> <tr> <td>Provision for doubtful debts</td> <td>—</td> <td>10,000</td> </tr> <tr> <td>Selling expenses</td> <td>20,000</td> <td>20,000</td> </tr> </tbody> </table> | Particulars         | Costing Records | Financial Records   | Profit         | 1,00,000 | —  | Administrative Overheads | 8,400 | 14,400 | Share Transfer fees (cr.) | —   | 2,000 | Depreciation charged | 26,500 | 28,000 | Income tax paid | —   | 30,000 | Foreman's wages | — | 4,000 | Factory expenses | 15,000 | 12,000 | Provision for doubtful debts | — | 10,000 | Selling expenses | 20,000 | 20,000 |  |
| Particulars                  | Costing Records   | Financial Records   |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Profit                       | 1,00,000  | —                   |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Administrative Overheads     | 8,400   | 14,400              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Share Transfer fees (cr.)    | —   | 2,000               |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Depreciation charged         | 26,500  | 28,000              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Income tax paid              | —   | 30,000              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Foreman's wages              | —   | 4,000               |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Factory expenses             | 15,000  | 12,000              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Provision for doubtful debts | —   | 10,000              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |
| Selling expenses             | 20,000  | 20,000              |                 |                     |                |          |    |                          |       |        |                           |     |       |                      |        |        |                 |     |        |                 |   |       |                  |        |        |                              |   |        |                  |        |        |  |