

CBSE | DEPARTMENT OF SKILL EDUCATION

COST ACCOUNTING (SUBJECT CODE: 823)

Blue-Print for Sample Question Paper for Class XII (Session 2025-2026)

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
TOTAL QUESTIONS		6	5	11
NO. OF QUESTIONS TO BE ANSWERED		Any 4	Any 3	07
TOTAL MARKS		1 x 4 = 4	2 x 3 = 6	10 MARKS

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	Single or Output Costing	6	1	-	1	8
2	Job Costing and Batch Costing	5	2	1	-	8
3	Contract Costing	5	-	1	1	7
4	Process Costing	6	1	-	1	8
5	Operating Costing or Service Costing	5	1	-	1	7
6	Reconciliation of Cost and Financial Accounts	5	-	1	1	7
TOTAL QUESTIONS		32	5	3	5	45
NO. OF QUESTIONS TO BE ANSWERED		26	Any 3	Any 2	Any 3	34
TOTAL MARKS		1 x 26 = 26	2 x 3 = 6	3 x 2 = 6	4 x 3 = 12	50 MARKS

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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)

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

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

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

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

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

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.**

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

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

Q.12	Calculate the cost of production from the following data: 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.	2
Q.13	State any two objectives of Job costing.	2
Q.14	Distinguish between job costing and process costing on the basis of their cost unit and supervision.	2
Q.15	Define Economic Batch Quantity.	2
Q.16	By whom log sheets are prepared and also state any two informations provided by it?	2

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

Q.17	After getting job identity number, explain next three steps to be followed in job costing procedure?	3
Q.18	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 ?	3
Q.19	Explain how the stock valuation and depreciation methods act as the causes of disagreement in profits shown by financial and costing books?	3

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

Q.20	Explain any four advantages of cost sheet.	4																														
Q.21	Explain the following in brief: a) Retention Money b) Escalation Clause	4																														
Q.22	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.	4																														
Q.23	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 <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	5												
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