

CBSE | DEPARTMENT OF SKILL EDUCATION

COST ACCOUNTING (SUBJECT CODE: 823)

Blue-Print for Sample Question Paper for Class XI (Session 2023-2024)

Max. Time: 3 Hours

Max. Marks: 60

PART A - EMPLOYABILITY SKILLS (10 MARKS):

UNIT NO	NAME OF THE UNIT	OBJECTIVE TYPE QUESTIONS (1 MARK EACH)	SHORT ANSWER TYPE QUESTIONS (2 MARKS EACH)	TOTAL QUESTIONS
1	Communication Skills	1	1	2
2	Self-Management Skills	2	1	3
3	Information and Communication Technology Skills	1	1	2
4	Entrepreneurial Skills	1	1	2
5	Green Skills	1	1	2
TOTAL QUESTIONS		6	5	11
NO. OF QUESTIONS TO BE ANSWERED		Any 4	Any 3	07
TOTAL MARKS		1x4 = 4	2x3 = 6	10 MARKS

PART B - SUBJECT SPECIFIC SKILLS (50 MARKS):

UNIT NO	NAME OF THE UNIT	OBJECTIVE TYPE QUES (1 MARK EACH)	SHORT ANS. TYPE QUES (2 MARKS EACH)	SHORT ANS. TYPE QUES (3 MARKS EACH)	DESCRIPTIVE /LONG ANS. TYPE QUES (4 MARKS EACH)	TOTAL QUESTIONS
I	General Principles	7	1	-	1	9
II	Direct Material	7	1	-	1	9
III	Direct Labour and Direct Expenses	6	1	1	1	9
iv	Overheads General, Classification, Distribution and Control	6	1	1	1	9
V	Overheads Distribution	6	1	1	1	9
TOTAL QUESTIONS		32	5	3	5	45
NO. OF QUESTIONS TO BE ANSWERED		26	Any 3	Any 2	Any 3	34
TOTAL MARKS		1x26=26	2x3 = 6	3x2 = 6	4x3 = 12	50 MARKS

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Max. Time: 3 Hours

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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 (1*4 =4 marks)	
i	Give any two ways of non - verbal communication.	1
ii	Define self-motivation.	1
iii	The process of working together in a group is known as_____.	1
iv	The shortcut key used to paste the existing text in the new place is a) Ctrl + V b) Ctrl + P c) Ctrl + c d) Ctrl + u	1
v	Mr. Gupta prepares a cost sheet for a transport company. What type of business, he is engaged in?	1
vi	What does NAPCC stand for?	1
Q.2	Answer any 5 out of the given 7 questions (1*5 = 5 marks)	
i	_____refers to search for better and more economical ways of completing the current operation. a) Cost Reduction b) Cost Control c) Cost Audit d) Cost Accounting	1
ii	Define Cost Centre?	1
iii	State any two synonymous of direct labour.	1
iv	Power of factory is an example of _____overheads. a) Works Overheads b) Office Overheads c) Administrative Overheads d) Selling and Distribution Overheads	1
v	Classify the cost on the basis of volume?	1
vi	_____cost can't be changed by any decision made in the future. a) Opportunity Cost b) Differential Cost c) Sunk Cost d) Imputed Cost	1
vii	Out of the following, which is not considered as a technique of costing? a) Absorption Costing b) Composite Costing c) Direct Costing d) Marginal Costing	1

Q.3	Answer any 6 questions out of the given 7 questions.(1*6 = 6 marks)	
i	State the formula to find out the minimum level of material.	1
ii	_____is a schedule of materials needed for job or unit of production.	1
iii	State any two advantages of FIFO method	1
iv	Indent is prepared at the time of_____ a) Material storage b) Material issue c) Material purchasing d) Material inspection	1
v	_____is the process of assigning a symbol or number to different items of material falling in different groups.	1
vi	Transportation cost and travelling allowance of purchase officers are the examples of____cost relating to material. a) Purchase Cost b) Ordering Cost c) Stock Out Cost d) Storage Cost	1
vii	Why cash discount is allowed by the vendor to the buyer?	1
Q.4	Answer any 5 out of the given 6 questions (1*5 = 5 marks)	
i	State any two functions performed by the engineering department of labour.	1
ii	Define job description?	1
iii	What is the main function of the Time - Keeping Department?	1
iv	State any two abnormal reasons of idle time?	1
v	Under which conditions, overtime can be treated as direct expense?	1
vi	Separation and Replacement methods are used to measure the _____.	1
Q.5	Answer any 5 out of the given 6 questions (1*5 = 5 marks)	
i	Give any two other names used for overheads.	1
ii	Sales commission is an example of_____Overheads. a) Standing overheads b) Variable overheads c) Works overheads d) Fixed overheads	1
iii	Name any two sources to get information relating to overheads.	1

iv	Development cost of heavy amount can be charged as: a) Manufacturing overheads b) Deferred revenue expenditure c) Costing profit and loss account d) Selling overheads	1
v	How will you deal royalty paid based on quantity of output in cost accounts?	1
vi	Define Notional Salary?	1
Q.6	Answer any 5 out of the given 6 questions (1*5 = 5 marks)	
i	How many stages are involved in the distribution of overheads?	1
ii	_____ is the process of charging of overheads of a cost centre to different cost units.	1
iii	What is the basis of apportionment of rent and supervisor's salary?	1
iv	Name the method of apportionment which is useful where two or three interlocked service cost centre are involved.	1
v	Which overhead rate is common for the entire factory?	1
vi	State any two reasons for over and under recovery of overheads?	1

SECTION B : SUBJECTIVE TYPE QUESTIONS

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

Q.7	Write any two advantages of Verbal Communication?	2
Q.8	Write any four tips for effective management.	2
Q.9	State the steps to be followed to insert page number of every page.	2
Q.10	Nisha wants to do marketing for her new product in the market, but she faces with lot of problems. Explain any two ways by which she can solve her problems?	2
Q.11	Name any two roles played by the private agencies to make the green economy successful.	2

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

Q.12	Distinguish between cost accounting and financial accounting on the basis of their objective and users.	2
Q.13	A company manufactures 5000 units of a product per month. The cost of placing an order is Rs.100. The purchase price of a raw material is Rs 10 per Kg.The re-order period is 4 to 8 weeks. The consumption of raw material units is 100 Kg to 450 Kg.The average consumption is 275 Kg.The carrying cost is 20 % p.a. Calculate Re-Order level and minimum level?	2
Q.14	State any four avoidable causes of labour turnover?	2
Q.15	How will you treat carriage and cartage expenses in cost accounting?	2
Q.16	Distinguish between over-absorption and under- absorption of overheads?	2

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

Q.17	Explain any three factors that should be taken into account before introducing incentive plan?	3
Q.18	How will you deal with the insurance in the following cases; a) Insurance of the plant and machinery b) Insurance of the warehouse stock c) Accident insurance expenses	3
Q.19	Explain the three methods for apportionment on reciprocal basis?	3

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

Q.20	Explain the four components of total cost?	4
Q.21	Explain any four essentials of sound material control system?	4
Q.22	State any two advantages and two disadvantages of piece - wage payment system?	4
Q.23	Define overheads and classify it on the basis of its variability?	4
Q.24	Name any four methods of absorption of production overheads with their formulas?	4