

CBSE | DEPARTMENT OF SKILL EDUCATION

COST ACCOUNTING (SUBJECT CODE 823)

Class XI Session 2024-2025

Total Marks: 100 (Theory-60 + Practical-40)

	UNITS	NO. OF HOURS for Theory and Practical	MAX. MARKS for Theory and Practical
Part A	Employability Skills		
	Unit 1 : Communication Skills-III	13	2
	Unit 2 : Self-Management Skills- III	07	2
	Unit 3 : ICT Skills- III	13	2
	Unit 4 : Entrepreneurial Skills- III	10	2
	Unit 5 : Green Skills- III	07	2
	Total	50	10
Part B	Subject Specific Skills		
	Unit 1: General Principles	25	10
	Unit 2: Direct Materials.	30	10
	Unit 3: Direct Labour and Direct Expenses.	20	10
	Unit 4: Overheads General, Classification, Distribution and Control.	25	10
	Unit 5: Overheads Distribution	20	10
	Total	120	50
Part C	Practical Work		
	Project	60	10
	Viva		05
	Practical File		15
	Demonstration of skill competency via Lab Activities		10
	Total		60
GRAND TOTAL		260	100

NOTE: The detailed Curriculum/ Topics to be covered under Part A: Employability Skills can be downloaded from CBSE website.

PRACTICAL GUIDELINES FOR CLASS XI

Assessment of performance:

The two internal examiners, assigned for the conduct and assessment of Practical Examinations each in Senior Secondary School Curriculum (Under NSQF). Question for the viva examinations should be conducted by both the examiners. Question to be more of General nature, project work or the curriculum. Investigatory Project especially those that show considerable amount of effort and originality, on the part of the student, should get suitable high marks, while project of a routine or stereotyped nature should only receive MEDIOCRE marks.

Procedure for Record of Marks in the Practical answer-books:

The examiner will indicate separately marks of practical examination on the title page of the answer-books under the following heads: - **Project -10 marks**

Projects for the final practical is given below. Student may be assigned

Viva based on Project -05 marks

The teacher conducting the final practical examination may ask verbal questions related to the project, if any, done by the student. Alternatively, if no project has been assigned to the students, viva may be based on questions of practical nature from the field of subject as per the Curriculum.

Practical File -15 Marks

Students to make a power point presentation / assignment / practical file / report. Instructor shall assign them any outlet to study the elements in cost accounting.

Suggested list of Practical –

1. Visit to a manufacturing unit. Identify the various types of costs incurred and classify them.
2. Visit to a hotel and identify the various types of services offered. Estimate the joint cost of operations and indicate the methods to allocate/apportion them.
3. Collect various types of utility bills like water, electricity and telecom. Classify the cost into variable, semi-variable and fixed.
4. Visit to a manufacturing concerns and collect the information regarding idle time and overtime of workers. How idle time and overtime are treated in cost accounts.

5. Visit to a manufacturing concerns and collect the information regarding labour turnover. How labour turnover is treated in cost accounts.
6. Visit to a manufacturing concerns and collect the information regarding material control. Identify the steps involved in material control.
7. Visit to a factory and collect the information regarding receiving of material. Identify the steps involved in receipt of material.
8. Visit to a Manufacturing concerns and collect the information regarding purchase of material. Identify the steps involved in purchase of material.
9. Visit to a Manufacturing concerns and collect the information regarding inspection of Materials. Identify the steps involved in inspection of material.
10. Visit to a Manufacturing concerns and collect the information regarding storage of materials. Identify the steps involved in storage of material.
11. Visit to a Manufacturing concerns and collect the information regarding issue of materials. Identify the steps involved in issue of material.

Demonstration of skill competency in Lab Activities -10 marks

Guidelines for Project Preparation:

The final project work should encompass chapters on:

- a) Introduction,
- b) Identification of core and advance issues,
- c) Learning and understanding and
- d) Observation during the project period.