

Cost Accounting Standards			
CAS No	Title	Objective	Useful for
CAS1(Final)	<u>Classification of Cost</u>	For preparation of Cost Statements	Assessment of excise duty and other taxes, anti-dumping measures, transfer pricing etc.
CAS2(Final)	<u>Capacity Determination</u>	For determination of capacity	Proper allocation, apportionment and absorption of cost.
CAS3(Final)	<u>Overheads</u>	For Collection, Allocation, Apportionment and Absorption of overheads	Determining Cost of products, services or activities
Revised CAS3(Exposure Draft)	<u>Overheads</u>	To bring uniformity and consistency in the principles and methods of determining the Overheads with reasonable accuracy.	Determining the Overheads with reasonable accuracy.
CAS4(Final)	<u>Cost of Production for Captive Consumption</u>	To determine the assessable value of excisable goods used for captive consumption.	Determining Cost of products, services or activities
CAS5(Final)	<u>Average (equalized) Cost of Transportation</u>	To determine averaged/equalized transportation cost	Calculating the amount of deduction from assessable value of excisable goods, freight subsidy, Insurance claim valuation, etc
CAS6(Final)	<u>Material Cost</u>	To bring uniformity and consistency in the principles and methods of determining the material cost with reasonable accuracy in an economically feasible manner.	Applicable to all cost statements which require measurement, assignment, classification and presentation of material costs. To be followed in all cost statements requiring assurance including attestation.
CAS7(Final)	<u>Employee Cost</u>	To bring uniformity and consistency in the principles and methods of determining the Employee cost with reasonable accuracy.	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure of Employee cost including those requiring attestation
CAS8(Final)	<u>Cost of Utilities</u>	To bring uniformity and consistency in the principles and methods of determining the Cost of Utilities with reasonable accuracy.	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure of Cost of Utilities including those requiring attestation
CAS9(Final)	<u>Packing Material Cost</u>	To bring uniformity and consistency in the principles and methods of determining the Packing Material Cost with reasonable accuracy.	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure of Packing Material Cost including those requiring attestation
CAS10(Final)	<u>Direct Expenses</u>	To bring uniformity and consistency in the principles and methods of	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure

		determining the Direct Expenses with reasonable accuracy.	of Direct Expenses including those requiring attestation
CAS11 (Final)	<u>Administrative Overheads</u>	To bring uniformity and consistency in the principles and methods of determining the Administrative Overheads with reasonable accuracy.	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure of Administrative Overheads including those requiring attestation
CAS12 (Final)	<u>Repairs And Maintenance Cost</u>	To bring uniformity and consistency in the principles and methods of determining the Repairs and Maintenance Cost with reasonable accuracy.	Applicable to cost statements which require classification, measurement, assignment, presentation and disclosure of Repairs and Maintenance Cost including those requiring attestation
CAS13 (Final)	<u>Cost of Service Cost Centre</u>	To bring uniformity and consistency in the principles and methods of determining the Cost of Service Cost Centre with reasonable accuracy.	Applicable to the preparation and presentation of cost statements, which require classification, measurement and assignment of Cost of Service Cost Centre, including those requiring attestation