CENTRE NUMBER

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# ANSWER BOOK

# COST AND MANAGEMENT ACCOUNTING N5

## 4 JUNE 2013

| ONLY FOR EXAMINER AND MODERATOR | | |
|---|---|---|
| **QUESTIONS** | **EXAMINER'S MARKS** | **MODERATOR'S MARKS** |
| QUESTION 1<br><br>SHORT QUESTIONS | | |
| QUESTION 2<br><br>LEDGER ACCOUNTS | | |
| QUESTION 3<br><br>PRODUCTION COST AND INCOME STATEMENT | | |
| QUESTION 4<br><br>STOCK AND VALUATION METHOD (FIFO) | | |
| QUESTION 5<br><br>WAGE STATEMENT | | |
| **TOTAL** | | |

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**EXAMINATION NUMBER:**

## QUESTION 1

| | | | | | |
|---|---|---|---|---|---|
| 1.1 | 1.1.1 | A | B | C | D |
| | 1.1.2 | A | B | C | D |
| | 1.1.3 | A | B | C | D |
| | 1.1.4 | A | B | C | D |
| | 1.1.5 | A | B | C | D |
| | 1.1.6 | A | B | C | D |
| | 1.1.7 | A | B | C | D |
| | 1.1.8 | A | B | C | D |
| | 1.1.9 | A | B | C | D |
| | 1.1.10 | A | B | C | D |
| | 1.1.11 | A | B | C | D |
| | 1.1.12 | A | B | C | D |
| | 1.1.13 | A | B | C | D |
| | 1.1.14 | A | B | C | D |
| | 1.1.15 | A | B | C | D |
| | 1.1.16 | A | B | C | D |
| | 1.1.17 | A | B | C | D |
| | 1.1.18 | A | B | C | D |
| | 1.1.19 | A | B | C | D |
| | 1.1.20 | A | B | C | D |

(20 × 2) (40)

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**EXAMINATION NUMBER:** | | | | | | | | | | | | | |

1.2 1.2.1 _____

1.2.2 _____

1.2.3 _____

1.2.4 _____

1.2.5 _____

(5 × 2) (10)

1.3 1.3.1 _____

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1.3.2 _____

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1.3.4 _____

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1.3.5 _____

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(5 × 2) (10)
**[60]**

**TOTAL SECTION A: 60**

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**EXAMINATION NUMBER:**

## SECTION B

## QUESTION 2

2.1 **RAW MATERIAL CONTROL**

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2.2 **PRODUCTION CONTROL**

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2.3 **MANUFACTURING OVERHEAD CONTROL**

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**EXAMINATION NUMBER:**

2.4 **LABOUR CONTROL**

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2.5 **FINISHED GOODS CONTROL**

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2.6 **COST OF SALES**

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2.7 **TRADING ACCOUNT**

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2.8 **PROFIT AND LOSS ACCOUNT**

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**[45]**

## QUESTION 3

3.1 3.1.1 _____

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3.1.2 _____

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3.13 _____

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3.1.4 _____

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**EXAMINATION NUMBER:** | | | | | | | | | | | | | |

3.2 3.2.1 **PRODUCTION COST STATEMENT FOR SASA MANUFACTURERS FOR JUNE 2013**

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**EXAMINATION NUMBER:** | | | | | | | | | | | | | |

3.2.2 **INCOME STATEMENT FOR SASA MANUFACTURERS FOR JUNE 2013**

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**[37]**

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**EXAMINATION NUMBER:** | | | | | | | | | | | | | |

## QUESTION 4

4.1

| DATE | RECEIPTS | | | ISSUES | | | BALANCE | | |
|---|---|---|---|---|---|---|---|---|---|
| | UNITS | PRICE | TOTAL | UNITS | PRICE | TOTAL | UNITS | PRICE | TOTAL |
| | | R | R | | R | R | | R | R |
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EXAMINATION NUMBER:

4.2 4.2.1

4.2.2

4.2.3

(3 × 4) (12)
**[32]**

## QUESTION 5

5.1 (2)

5.2 (2)



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**EXAMINATION NUMBER:**

5.3 _____

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_____ (2)

5.4 _____

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5.5 _____

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5.6 _____

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**EXAMINATION NUMBER:**

5.7

(10)

5.8

(2)

5.9

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**[26]**

**TOTAL SECTION B: 140**
**GRAND TOTAL: 200**

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