EXAMINATION NUMBER:

CENTRE NUMBER:

COST AND MANAGEMENT ACCOUNTING N5

ANSWER BOOK

14 JUNE 2021

FOR EXAMINER'S AND MODERATOR'S USE ONLY		
	EXAMINER'S MARK	**MODERATOR'S MARK**
QUESTION 1		
QUESTION 2		
QUESTION 3		
QUESTION 4		
QUESTION 5		
TOTAL		
PERCENTAGE %		

This answer book consists of 10 pages.

295Q1J2114

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EXAMINATION NUMBER:

CENTRE NUMBER:

SECTION A

QUESTION 1

1.1 1.1.1 _____

1.1.2 _____

1.1.3 _____

1.1.4 _____

1.1.5 _____

1.1.6 _____

1.1.7 _____

1.1.8 _____

1.1.9 _____

1.1.10 _____

1.1.11 _____

1.1.12 _____

1.1.13 _____

1.1.14 _____

1.1.15 _____

1.1.16 _____

1.1.17 _____

1.1.18 _____

1.1.19 _____

1.1.20 _____

(20 × 2) (40)

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⌘

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 _____

1.3.2 _____

1.3.3 _____

1.3.4 _____

1.3.5 _____

⌘

(5 × 2) (10)
[60]

TOTAL SECTION A: 60

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EXAMINATION NUMBER:

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SECTION B

QUESTION 2 ⌘

2.1

Dr			**MATERIALS CONTROL ACCOUNT**		Cr

(7)

⌘

2.2

Dr			**LABOUR CONTROL ACCOUNT**		Cr

(5)

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EXAMINATION NUMBER:

CENTRE NUMBER:

2.3

Dr	MANUFACTURING OVERHEADS CONTROL ACCOUNT				Cr

(10)

2.4

Dr	PRODUCTION CONTROL ACCOUNT				Cr

(8)

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⌘

2.5

Dr		FINISHED GOODS CONTROL ACCOUNT			Cr

(6)

2.6

Dr		COST OF SALES ACCOUNT			Cr

(4)

⌘

2.7

Dr		TRADING ACCOUNT			Cr

(4)
[44]

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EXAMINATION NUMBER:

CENTRE NUMBER:

⌘

QUESTION 3

3.1 3.1.1

(5)

3.1.2

(9)

3.1.3

⌘

(6)

3.2 3.2.1

3.2.2

3.2.3

3.2.4

3.2.5

(5 × 3) (15)

[35]

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EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 4

4.1 **PRODUCTION COST STATEMENT OF KNIVES & FORKS CC FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019** ⌘

(22)

⌘

EXAMINATION NUMBER:

CENTRE NUMBER:

4.2 **COST OF GOODS SOLD DURING THE YEAR ENDED 31 DECEMBER 2019** ⌘

(6)
[28]

QUESTION 5

5.1

⌘

(18)

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⌘

5.2 5.2.1

(11)

5.2.2

⌘

(4)
[33]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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