higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

ANSWER BOOK

EKSAMENNOMMER:

SENTRUMNOMMER:

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

3 DECEMBER 2019

QUESTION 1	
QUESTION 2	
QUESTION 3	
QUESTION 4	
QUESTION 5	
QUESTION 6	
TOTAL	
PERCENTAGE	**%**

This marking guideline consists of 9 pages.

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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)

1.2 1.2.1

1.2.2

1.2.3

1.2.4

1.2.5

(5 × 2) (10)

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EXAMINATION NUMBER:

CENTRE NUMBER:

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

SECTION B

QUESTION 2

2.1

Dr			RAW MATERIALS ACCOUNT		Cr

(6)

2.2

Dr			LABOUR CONTROL ACCOUNT		Cr

(5)

2.3

Dr			MANUFACTURING OVERHEADS CONTROL ACCOUNT		Cr

(8)

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EXAMINATION NUMBER:

CENTRE NUMBER:

2.4 **Dr** **PRODUCTION CONTROL ACCOUNT** **Cr**

(8)

2.5 **Dr** **FINISHED GOODS ACCOUNT** **Cr**

(5)

2.6 **Dr** **COST OF SALES ACCOUNT** **Cr**

(4)

2.7 **Dr** **PROFIT AND LOSS ACCOUNT** **Cr**

(4)
[40]

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EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 3

3.1

(4)

3.2

(6)

3.3

(5)

3.4

(5)
[20]

EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 4

4.1 **PRODUCTION COST STATEMENT OF NELLY MANUFACTURERS FOR THE YEAR ENDED 28 FEBRUARY 2017**

(20)

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EXAMINATION NUMBER:

CENTRE NUMBER:

4.2 **INCOME STATEMENT OF NELLY MANUFACTURERS FOR THE YEAR ENDED 28 FEBRUARY 2017**

(10)
[30]

EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 5

STOCK LEDGER CARD OF TOYZ MANUFACTURERS

DATE	RECEIPTS			ISSUES			BALANCE		
	UNITS	PRICE	TOTAL	UNITS	PRICE	TOTAL	UNITS	PRICE	TOTAL
		R	R		R	R		R	R

[20]

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EXAMINATION NUMBER:

CENTRE NUMBER:

QUESTION 6

6.1

(20)

6.2 6.2.1

(8)

6.2.2

(2)

[30]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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