EXAMINATION NUMBER:

CENTRE NUMBER:

14 October 2020

ANSWER BOOK
COST AND MANAGEMENT ACCOUNTING N5

%

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

This answer book consists of 12 pages.

247Q1B2014

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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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SECTION B

QUESTION 2

2.1 2.1.1

(4)

2.1.2

(9)

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CENTRE NUMBER:

2.1.3 _____

_____

_____

_____

_____

_____

_____ (5)

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CENTRE NUMBER:

2.2 **STOCK LEDGER CARD OF HULLETS MANUFACTURERS** (20)

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

[38]

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

CENTRE NUMBER: | | | | | | | | |

QUESTION 3

3.1 WAGE ENVELOPE:
Mr S Gumede

NORMAL WAGE	CALCULATIONS	FINAL AMOUNT
OVERTIME		
PRODUCTION BONUS		
GROSS WAGE		
LESS: PENSION		
MEDICAL AID		
PAYE		
UIF		
NET WAGE		

(23)

3.2 _____

_____

_____

_____ (3)

3.3 _____

_____

_____

_____ (3)

3.4 _____

_____

_____

_____ (3)

[32]

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QUESTION 4

4.1

Dr		Raw materials control a/c			Cr

(6)

4.2

Dr		Manufacturing overheads control a/c			Cr

(10)

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4.3

Dr		**Production control a/c**			Cr

(8)

4.4

Dr		**Finished goods a/c**			Cr

(5)

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4.5

Dr		**Cost of sales a/c**			Cr

(4)
[33]

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CENTRE NUMBER:

QUESTION 5

5.1 **BALANCE SHEET OF BARGAIN MANUFACTURING AS AT 30 NOVEMBER 2019**

(25)

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5.2 5.2.1

5.2.2

5.2.3

(3 × 4) (12)
[37]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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