



# higher education & training

Department:  
Higher Education and Training  
**REPUBLIC OF SOUTH AFRICA**

## **MARKING GUIDELINE**

**NATIONAL CERTIFICATE**

**COST AND MANAGEMENT ACCOUNTING N5**

**14 June 2022**

**This marking guideline consists of 8 pages.**

**SECTION A****QUESTION 1**

- 1.1 D
- 1.2 B
- 1.3 D
- 1.4 A
- 1.5 C
- 1.6 D
- 1.7 A
- 1.8 B
- 1.9 C
- 1.10 B
- 1.11 C
- 1.12 D
- 1.13 C
- 1.14 B
- 1.15 C
- 1.16 B
- 1.17 D
- 1.18 B
- 1.19 C
- 1.20 B

(20 × 2) **[40]****QUESTION 2**

- 2.1 2.1.1 Production control debited  
Manufacturing overheads control credited
- 2.1.2 Manufacturing overheads control debited  
Cost of sales credited
- 2.1.3 Manufacturing overheads debited  
Labour control credited
- 2.2 2.2.1 False
- 2.2.2 False
- 2.2.3 True
- 2.2.4 False

(3 × 2) (6)

(4 × 1) (4)  
**[10]**

**QUESTION 3**

- 3.1 E  
 3.2 I  
 3.3 A  
 3.4 J  
 3.5 F  
 3.6 B  
 3.7 D  
 3.8 L  
 3.9 H  
 3.10 G

(10 × 1)

**[10]****TOTAL SECTION A:****60****SECTION B****QUESTION 4**

- 4.1 Depreciation = (Cost price – Accumulated depreciation) × 20%  
 = (350 000✓ – 90 500✓) × 20%✓  
 = 51 900✓✓

(5)

- 4.2 **PRODUCTION REPORT OF NKAOTA MANUFACTURERS –  
 28 FEBRUARY 2018**

Budgeted labour hours	(4 × 22 × 8)	✓✓704
Actual hours worked	(86 × 8)	✓✓688
Variance (unfavourable)		✓16
<b>Production</b>		
Budgeted production		✓520
Actual production		✓550
Variance (favourable)		✓30
<b>Productivity report</b>		
Budgeted time per unit	(704 / 520 × 60)	81,23 min per unit✓✓
Actual time per unit	(688 / 550 × 60)	75,05 min per unit✓✓
<b>Conclusion:</b> Although more hours were clocked, higher productivity was measured. Less time was used per unit than the standard set.✓		

(13)