



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

14 June 2021

This marking guideline consists of 8 pages.

SECTION A**QUESTION 1**

1.1	1.1.1	A		
	1.1.2	A		
	1.1.3	D		
	1.1.4	B		
	1.1.5	C		
	1.1.6	D		
	1.1.7	D		
	1.1.8	B		
	1.1.9	A		
	1.1.10	C		
	1.1.11	D		
	1.1.12	C		
	1.1.13	C		
	1.1.14	A		
	1.1.15	C		
	1.1.16	B		
	1.1.17	A		
	1.1.18	B		
	1.1.19	C		
	1.1.20	A		
			(20 × 2)	(40)
1.2	1.2.1	False		
	1.2.2	False		
	1.2.3	False		
	1.2.4	True		
	1.2.5	True		
			(5 × 2)	(10)
1.3	1.3.1	Leading		
	1.3.2	Unit cost		
	1.3.3	Organising		
	1.3.4	Opportunity cost		
	1.3.5	Period cost		
			(5 × 2)	(10)
				[60]
			TOTAL SECTION A:	60

SECTION B

QUESTION 2

2.1

Dr		MATERIALS CONTROL ACCOUNT				Cr
Balance	b/d	✓240 800	Production control		✓1 900 000	
Bank		✓1 892 800	Manufacturing		✓12 400	
Bank/Carriage on purchases		✓313 600	overheads			
			Balance	c/d	✓534 800	
		✓2 447 200			2 447 200	
Balance b/d		534 800				

(7)

2.2

Dr		LABOUR CONTROL ACCOUNT				Cr
Bank		✓2 088 800	Production control a/c		✓2 088 800	
Bank		✓375 200	Manufacturing overheads		✓375 200	
			a/c			
		✓2 464 000			2 464 000	

(5)

2.3

Dr		MANUFACTURING OVERHEADS CONTROL ACCOUNT				Cr
Material control		✓12 400	Production control		✓✓1 671 040	
Labour control		✓375 200	control			
Rent factory		✓711 200				
Insurance of factory		✓58 800				
Maintenance of plant		✓411 600				
Depreciation on plant		✓14 560				
Cost of sales		✓87 280				
		✓1 671 040			1 671 040	

(10)