



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

30 November 2021

This marking guideline consists of 9 pages.

SECTION A**QUESTION 1**

1.1	1.1.1	D
	1.1.2	B
	1.1.3	C
	1.1.4	B
	1.1.5	B
	1.1.6	A
	1.1.7	C
	1.1.8	D
	1.1.9	B
	1.1.10	A
	1.1.11	A
	1.1.12	C
	1.1.13	B
	1.1.14	C
	1.1.15	D
	1.1.16	D
	1.1.17	A
	1.1.18	B
	1.1.19	A
	1.1.20	C

(20 × 2) (40)

1.2

	COST ITEM	COST BEHAVIOUR		PRODUCTION COST		ADMINISTRATION COST
		FIXED	VARIABLE	DIRECT	INDIRECT	
1.2.1	Electricity: Factory		✓R20 000		✓R20 000	
1.2.2	Depreciation: Photocopier	✓5 000				✓R 5 000
1.2.3	Direct material used		✓40 000	✓40 000		
1.2.4	Direct labour		✓35 000	✓35 000		
1.2.5	Sales commission		✓4 000			✓4 000
1.2.6	Factory insurance	✓9 000			✓ 9 000	
1.2.7	Secretary salary	✓6 700				✓6 700
1.2.8	Factory water		✓2 000		✓2 000	
1.2.9	Garden services	✓3 000				✓3 000
1.2.10	Factory rent	✓2 500			✓ 2 500	

(10 × 2) (20)
[60]**TOTAL SECTION A: 60**