



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

3 DECEMBER 2019

This marking guideline consists of 7 pages.

SECTION A**QUESTION 1**

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

SECTION B**QUESTION 2**

2.1 **Dr** **RAW MATERIALS ACCOUNT** **Cr**

Balance	b/d	✓26 400	Production control		✓284 400
Bank/Purchase		✓292 000	Balance	c/d	✓69 600
Bank/Carriage		✓35 600			
		✓354 000			354 000

(6)

2.2 **Dr** **LABOUR CONTROL ACCOUNT** **Cr**

Bank		✓200 000	Production control		✓200 000
Bank		✓38 200	Overheads control		✓38 200
		✓238 200			238 200

(5)

2.3 **Dr** **MANUFACTURING OVERHEADS CONTROL ACCOUNT** **Cr**

Labour control		✓38 200	Production control		✓160 000
Rent		✓84 300	Cost of sales		✓21 080
Insurance		✓6 480			
Maintenance		✓38 300			
Depreciation		✓13 800			
Labour control		✓181 080			181 080
		✓238 200			✓160 000

(8)

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

Balance	b/d	✓9 850	Finished goods		✓✓639 450
Raw material control		✓284 400	Balance	c/d	✓14 800
Labour control		✓200 000			
Overheads control		✓160 000			
		✓654 250			654 250

(8)