



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

29 November 2022

This marking guideline consists of 6 pages.

SECTION A**QUESTION 1**

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

(2 × 20) [40]

QUESTION 2

- 2.1 True
- 2.2 True
- 2.3 False
- 2.4 False

(4 × 1) [4]

QUESTION 3

- 3.1 Depreciation – is a decrease in the value of a fixed asset over time due in particular to wear and tear.
- 3.2 Manufacturing overheads – are all expenses/costs incurred during production other than direct material and direct labour.
- 3.3 Over-recovered overheads – is when the recovered overheads applied to the production are more than the actual overheads cost for the year.

(2 × 3) [6]

QUESTION 4

- 4.1 F
4.2 G
4.3 A
4.4 C
4.5 D
4.6 B
4.7 I
4.8 J
4.9 K
4.10 E

(10 × 1) [10]

TOTAL SECTION A: 60**SECTION B****QUESTION 5**

- 5.1 5.1.1 188 500
5.1.2 (18 500)
5.1.3 27 423
5.1.4 178 250

(2 × 4) (8)

- 5.2 WAGE ENVELOPE OF MN MALEPE – 30 JUNE 2020

Normal wage	40 × R65,00	2 600✓✓
Overtime wage	2 × R65,00 × 2 hours	260✓✓
Production bonus	170/50 × R20,00	68✓✓
GROSS WAGE		2 928✓✓
Less: Pension		195✓✓
Medical aid		150✓
SITE		273✓✓
UIF		26✓✓
TOTAL DEDUCTIONS		644✓
Net wage		2284✓✓✓

(19)