



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
COST AND MANAGEMENT ACCOUNTING N5

(4010185)

3 December 2019 (X-Paper)
09:00–12:00

This question paper consists of 11 pages and an answer book of 9 pages.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING
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TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION


1. Answer ALL the questions in the ANSWER BOOK (attached). Write your EXAMINATION NUMBER and CENTRE NUMBER on each page in the spaces provided.
 2. Read ALL the questions carefully.
 3. Write neatly and legibly.
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SECTION A

QUESTION 1

1.1 Various options are given as possible answers to the following questions. Choose the answer and write only the letter (A–D) next to the question number (1.1.1–1.1.20) in the ANSWER BOOK.

1.1.1 Rates and taxes are paid towards the land and buildings of the company's factory would be classified as a/an ... cost.

- A sunk 
- B period
- C manufacturing
- D opportunity


1.1.2 ... accounting places less importance on accuracy and more on other aspects than the money value.

- A Cost
- B Internal
- C Financial
- D Management


1.1.3 Which ONE of the following will NOT be associated with prime cost?

- A Direct labour 
- B Direct material
- C Indirect production cost
- D Direct production cost

1.1.4 Which ONE of the following is NOT ONE of the three types of costs that play an important role in materials stock control?

- A Cost of placing the order 
- B Out-of-stock costs
- C Standard stock costs
- D Holding cost

1.1.5 Which ONE of the following will NOT influence the selecting a supplier?

- A The cost to keep raw material in stock
- B Reliability of the supplier 
- C Quality of the product
- D Prices and conditions of payment