



# higher education & training

Department:  
Higher Education and Training  
**REPUBLIC OF SOUTH AFRICA**

## **NATIONAL CERTIFICATE** **COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

**29 November 2022 (X-paper)**  
**09:00–12:00**

**Nonprogrammable calculators may be used.**

**This question paper consists of 12 pages and answer book of 10 pages.**

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**DEPARTMENT OF HIGHER EDUCATION AND TRAINING**  
**REPUBLIC OF SOUTH AFRICA**  
NATIONAL CERTIFICATE  
COST AND MANAGEMENT ACCOUNTING N5  
TIME: 3 HOURS  
MARKS: 200

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**INSTRUCTIONS AND INFORMATION**

1. Answer all the questions in the ANSWER BOOK provided.
  2. Read all the questions carefully.
  3. Do NOT use any other ANSWER BOOK.
  4. Number the answers according to the numbering system used in this question paper.
  5. Show all calculations where applicable.
  6. The ANSWER BOOK must be stapled in the correct order.
  7. Use only a blue or black pen.
  8. Write neatly and legibly.
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**SECTION A****QUESTION 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 (1.1–1.20) in the ANSWER BOOK.

1.1 The decision to open a new branch is an example of a/an ...

- A strategic decision.
- B operating decision.
- C temporary decision.
- D short-term decision.

1.2 Task cost refers to a task done ...

- A according to the needs of the organisation.
- B according to the customer's needs.
- C in a very short time (rushed work).
- D according to previous production schedules.

1.3 The following forms part of the wage control:

- A Planning
- B Organisational chart
- C Job costing
- D Staff records

1.4 Depreciation can be calculated by using the ... method(s).

- A cost price
- B diminishing balance
- C production unit method
- D All of the above.

1.5 A payroll is compiled to keep record of the ...

- A time recorded on the clock card.
- B actual cost of a specific job.
- C remuneration of workers.
- D actual time spent on a specific job.

1.6 Management accounting deals with ...

- A providing information for internal use.
- B providing information to people outside the business.
- C the performance of the business as a whole.
- D providing historical data.