



# higher education & training

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

NATIONAL CERTIFICATE

## **COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

**14 June 2022 (X-paper)**  
**09:00–12:00**

**Nonprogrammable calculators may be used.**

**This question paper consists of 11 pages and an answer book of 13 pages.**

**DEPARTMENT OF HIGHER EDUCATION AND TRAINING**  
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COST AND MANAGEMENT ACCOUNTING N5  
TIME: 3 HOURS  
MARKS: 200

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**INSTRUCTIONS AND INFORMATION**

1. Answer all the questions.
  2. Read all the questions carefully.
  3. Show all the calculations where applicable.
  4. Write your EXAMINATION NUMBER and CENTRE NUMBER on each page of the ANSWER BOOK.
  5. Use only a blue or black pen.
  6. 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 production cost statement is a summary of the ... 
- A manufacturing overheads.
  - B material.
  - C finished goods.
  - D production control account.
- 1.2 Recording the under recovered overheads:
- A Dr Trading stock  
Cr Manufacturing overheads control account
  - B Dr Cost of sales  
Cr Manufacturing overheads control account
  - C Dr Cost of sales  
Cr Finished goods control account 
  - D Dr Cost of sales  
Cr Trading stock
- 1.3 The actual overheads are determined ...
- A on the day they are incurred.
  - B during the production of the goods.
  - C at the beginning of the period.
  - D at the end of the period.
- 1.4 Kale Producers were asked to manufacture a bed to a customer's specifications. The costing for this order is known as ... costing. 
- A job
  - B product
  - C process
  - D prime
- 1.5 The cost of raw materials can be seen in the ...
- A balance sheet.
  - B manufacturing account.
  - C production cost statement.
  - D cash flow statement. 