



# higher education & training

---

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

N270(E)(J14)H

**NATIONAL CERTIFICATE**

**COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

**14 June 2019 (X-Paper)**  
**09:00–12:00**

**Nonprogrammable calculators may be used.**

**This question paper consists of 10 pages.**

**DEPARTMENT OF HIGHER EDUCATION AND TRAINING  
REPUBLIC OF SOUTH AFRICA**

NATIONAL CERTIFICATE  
COST AND MANAGEMENT ACCOUNTING N5

TIME: 3 HOURS


MARKS: 200

**INSTRUCTIONS AND INFORMATION**

1. Answer ALL the questions.
2. Read ALL the questions carefully.
3. Number the answers according to the numbering system used in this question paper.
4. Use only the ANSWER BOOK provided and do not attach any other ANSWER BOOK to the one provided with the question paper. Draw all necessary ledger and statement lines in the provided ANSWER BOOK.
5. Show ALL calculations where applicable.
6. Use only BLUE or BLACK ink.
7. Write neatly and legibly.

QUESTION NUMBER	MARKS
<b>SECTION A</b>	
1	60
<b>TOTAL</b>	<b>60</b>
<b>SECTION B</b>	
2	28
3	43
4	44
5	25
<b>TOTAL</b>	<b>140</b>
<b>GRAND TOTAL</b>	<b>200</b>

**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 Underrecovery occurs when ...

- A budgeted overheads are more than actual overheads.
- B allocated overheads are more than actual overheads.
- C actual overheads are more than allocated overheads.
- D actual overheads are more than budgeted overheads.

1.1.2 ONE of the functions of a business:

- A Planning
- B Controlling
- C Administration and selling
- D None of the abovementioned

1.1.3 ONE of the methods used for stock valuation:

- A First-in-first-out
- B Average stock
- C Order point
- D Safety stock


1.1.4 ONE of the disadvantages of the piece wage system:

- A Easy to administrate
- B Production and remuneration are linked
- C May lead to poor quality
- D Both B and C

1.1.5 ONE of the human factors that can influence labour productivity:

- A Political unrest
- B Required productivity is set too high
- C Weather conditions
- D Workers required to work long hours

1.1.6 The applied manufacturing overheads for the financial period will be entered in the ...

- A cash flow statement.
- B sales account.
- C income statement. 
- D production control account.