



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE **COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

14 June 2021 (X-paper)
09:00–12:00

Nonprogrammable calculators may be used.

This question paper consists of 10 pages and an answer book of 10 pages.

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

INSTRUCTIONS AND INFORMATION

1. Answer all the questions in the ANSWER BOOK provided.
 2. Read all the questions carefully.
 3. Write your EXAMINATION NUMBER and CENTRE NUMBER on every page of the ANSWER BOOK.
 4. Use only a black or blue pen.
 5. 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 correct 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 The organogram indicates the ... ✂
- A positions of the company's management.
 - B goals of the company.
 - C efficiency of every employee.
 - D functions of the general manager.
- 1.1.2 The link between financial accounting and cost and management accounting is ...
- A cost calculations.
 - B financial accounting .
 - C management accounting.
 - D cost and management accounting.
- 1.1.3 Total production cost consists of ...
- A direct material plus manufacturing overhead cost.
 - B direct material plus direct labour.
 - C direct labour plus manufacturing overhead cost.
 - D prime costs plus manufacturing overhead cost.
- 1.1.4 Long-term decisions are also known as ... decisions.
- A business
 - B strategic
 - C creditors
 - D government
- 1.1.5 Shareholders are people with a primary interest in the company's ability to ... ✂
- A pay debts.
 - B pay salaries in the foreseeable future.
 - C improve the value of investments in the company.
 - D Both A and B
- 1.1.6 The salary paid to a receptionist is known as a ... cost. ✂
- A variable
 - B sunk
 - C manufacturing overhead
 - D period