



# higher education & training

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

## **NATIONAL CERTIFICATE**

## **COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

**14 October 2020 (X-paper)**  
**09:00–12:00**

**This question paper consists of 11 pages and an answer book of 12 pages.**

247Q1B2014




**DEPARTMENT OF HIGHER EDUCATION AND TRAINING**  
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NATIONAL CERTIFICATE  
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. Number the answers according to the numbering system used in this question paper.
  4. Answer the questions in the ANSWER BOOK provided.
  5. Use only a black or blue pen.
  6. 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 The cost incurred for receiving an order from a client and delivering the finished goods to the client is known as ...
- A selling cost.
  - B administration cost. 
  - C production cost.
  - D selling and administration cost.
- 1.1.2 The total fixed cost ...
- A remains constant even if there is a change in volume produced.
  - B changes when there is a change in production levels.
  - C is cost that changes constantly.
  - D changes in relation to volumes produced.
- 1.1.3 Management accounting is concerned with provision of information to ...
- A persons outside the company.
  - B persons inside the company.
  - C creditors.
  - D the government. 
- 1.1.4 Financial accounting ...
- A provides information to internal users.
  - B focuses on the departments within the company.
  - C provides information to external users.
  - D provides information to company employees.
- 1.1.5 Rates and taxes paid to the municipalities are considered to be ... cost. 
- A prime
  - B production
  - C fixed
  - D process