



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE **COST AND MANAGEMENT ACCOUNTING N5**

(4010185)

30 November 2021 (X-paper)
09:00–12:00

Calculators may be used.

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

295Q1B2130

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 (attached).
 2. Write your examination number and centre number on every page of the answer book.
 3. Read all the questions carefully.
 4. Use only a blue or black 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 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 size of storing facilities is determined by calculating the ...
- A economic order quantity.
 - B maximum stock
 - C order point.
 - D Both A and B
- 1.1.2 When stock reaches this level, a new order needs to be placed:
- A Maximum stock point
 - B Order point
 - C Minimum stock point
 - D Economic order quantity point
- 1.1.3 Organising, as one of the management functions ...
- A involves the comparison of actual performance with the original plans so that departure from plans can be identified and corrected.
 - B is the skill of influencing and inspiring performance.
 - C is the process of putting together an organisation's human and other resources in such a way that the established plans are most effectively carried out.
 - D is the development of objectives in an organisation and the preparation of various budgets to achieve these objectives.
- 1.1.4 ... is classified as a short-term decision (operating decision).
- A Investing in new plant or machinery
 - B Setting selling prices for the next financial period
 - C Renting or buying the premises of the business
 - D Opening new branches or closing present branches
- 1.1.5 Fixed costs are the costs ...
- A that will not be affected by a decision.
 - B that remain constant irrespective of the changes in the number of units produced.
 - C that change in direct proportion to the changes in production volume.
 - D of producing one-unit production.