



# higher education & training

Department:  
Higher Education and Training  
REPUBLIC OF SOUTH AFRICA

## MARKING GUIDELINE

NATIONAL CERTIFICATE

COST AND MANAGEMENT ACCOUNTING N5

14 JUNE 2019

This marking guideline consists of 8 pages.

**SECTION A****QUESTION 1**

1.1	1.1.1	C			
	1.1.2	C			
	1.1.3	A			
	1.1.4	D			
	1.1.5	B			
	1.1.6	D			
	1.1.7	C			
	1.1.8	D			
	1.1.9	A			
	1.1.10	A			
	1.1.11	C			
	1.1.12	B			
	1.1.13	C			
	1.1.14	B			
	1.1.15	D			
	1.1.16	C			
	1.1.17	A			
	1.1.18	C			
	1.1.19	B			
	1.1.20	C			
			(20 × 2)	(40)	
1.2	1.2.1	E			
	1.2.2	D			
	1.2.3	F			
	1.2.4	G			
	1.2.5	B			
			(5 × 2)	(10)	
1.3	1.3.1	True			
	1.3.2	False			
	1.3.3	False			
	1.3.4	True			
	1.3.5	True			
			(5 × 2)	(10)	
				<b>[60]</b>	
<b>TOTAL SECTION A:</b>				<b>60</b>	

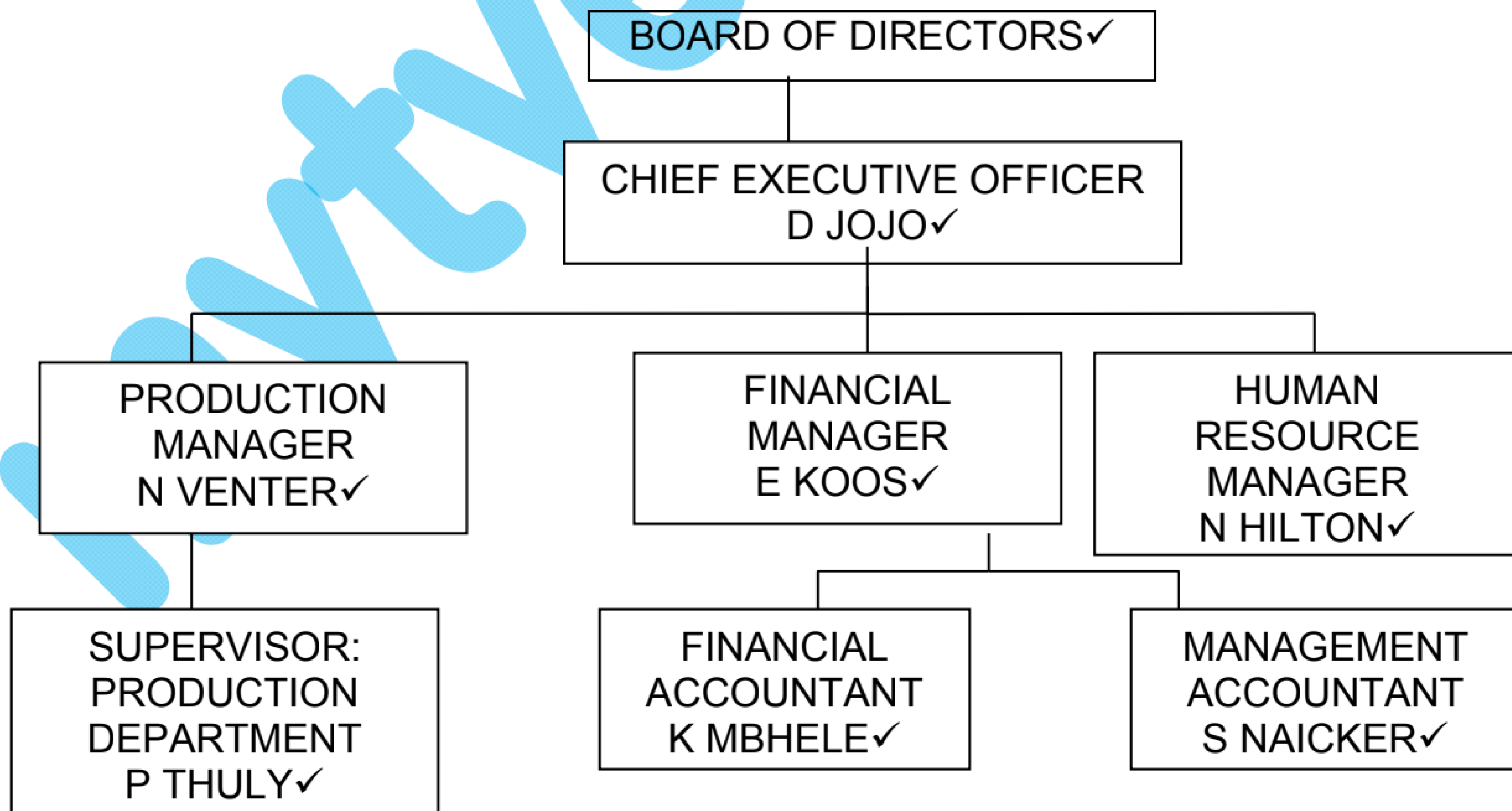
**SECTION B**

**QUESTION 2**

2.1	2.1.1	1 350
	2.1.2	1 350
	2.1.3	3 000
	2.1.4	3 000
	2.1.5	4 000
	2.1.6	4 000
	2.1.7	1 000
	2.1.8	1 000
	2.1.9	5 000
	2.1.10	7 000
	2.1.11	2 400
	2.1.12	5 600
	2.1.13	4 500
	2.1.14	7 500
	2.1.15	10 000
	2.1.16	14 000
	2.1.17	15 900
	2.1.18	25 250
	2.1.19	R6,23
	2.1.20	R10,60

(20 × 1) (20)

2.2



(8)  
[28]