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CENTRE NUMBER

EXAMINATION NUMBER

ANSWER BOOK

COST AND MANAGEMENT ACCOUNTING N5

4 JUNE 2013

ONLY FOR EXAMINER AND MODERATOR		
QUESTIONS	**EXAMINER'S MARKS**	**MODERATOR'S MARKS**
QUESTION 1 SHORT QUESTIONS		
QUESTION 2 LEDGER ACCOUNTS		
QUESTION 3 PRODUCTION COST AND INCOME STATEMENT		
QUESTION 4 STOCK AND VALUATION METHOD (FIFO)		
QUESTION 5 WAGE STATEMENT		
TOTAL		

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QUESTION 1

1.1	1.1.1	A	B	C	D
	1.1.2	A	B	C	D
	1.1.3	A	B	C	D
	1.1.4	A	B	C	D
	1.1.5	A	B	C	D
	1.1.6	A	B	C	D
	1.1.7	A	B	C	D
	1.1.8	A	B	C	D
	1.1.9	A	B	C	D
	1.1.10	A	B	C	D
	1.1.11	A	B	C	D
	1.1.12	A	B	C	D
	1.1.13	A	B	C	D
	1.1.14	A	B	C	D
	1.1.15	A	B	C	D
	1.1.16	A	B	C	D
	1.1.17	A	B	C	D
	1.1.18	A	B	C	D
	1.1.19	A	B	C	D
	1.1.20	A	B	C	D

(20 × 2) (40)

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1.2 1.2.1 _____

1.2.2 _____

1.2.3 _____

1.2.4 _____

1.2.5 _____ (5 × 2) (10)

1.3 1.3.1 _____

_____

_____

1.3.2 _____

_____

_____

1.3.3 _____

_____

_____

1.3.4 _____

_____

_____

1.3.5 _____

_____

_____

(5 × 2) (10)
[60]

TOTAL SECTION A: 60

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SECTION B

QUESTION 2

2.1 **RAW MATERIAL CONTROL**

(7)

2.2 **PRODUCTION CONTROL**

(6)

2.3 **MANUFACTURING OVERHEAD CONTROL**

(8)

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2.4 LABOUR CONTROL

(4)

2.5 FINISHED GOODS CONTROL

(5)

2.6 COST OF SALES

(4)

2.7 TRADING ACCOUNT

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(4)

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2.8 **PROFIT AND LOSS ACCOUNT**

(7)
[45]

QUESTION 3

3.1 3.1.1 _____

_____

_____ (3)

3.1.2 _____

_____

_____ (3)

3.13 _____

_____

_____ (3)

3.1.4 _____

_____

_____

_____ (5)

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EXAMINATION NUMBER:

3.2 3.2.1 **PRODUCTION COST STATEMENT FOR SASA MANUFACTURERS FOR JUNE 2013**

(10)

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3.2.2 **INCOME STATEMENT FOR SASA MANUFACTURERS FOR JUNE 2013**

(13)
[37]

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EXAMINATION NUMBER:

QUESTION 4

4.1

DATE	RECEIPTS			ISSUES			BALANCE		
	UNITS	PRICE	TOTAL	UNITS	PRICE	TOTAL	UNITS	PRICE	TOTAL
		R	R		R	R		R	R

(20)

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4.2 4.2.1

4.2.2

4.2.3

(3 × 4) (12)
[32]

QUESTION 5

5.1

(2)

5.2

(2)

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5.3 _____

_____

_____ (2)

5.4 _____

_____

_____ (2)

5.5 _____

_____

_____ (2)

5.6 _____

_____

_____ (2)

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5.7 _____

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_____

_____ (10)

5.8 _____

_____

_____ (2)

5.9 _____

_____

_____ (2)
[26]

TOTAL SECTION B: 140
GRAND TOTAL: 200

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