(9)

QUESTION 1: CREDITORS' RECONCILIATION

1.1 CREDITORS' RECONCILIATION

Ekasi Traders buys goods on credit from Thembeka Suppliers.

REQUIRED:

- 1.1.1 Use the table provided to indicate changes to the:
 - Creditors' Ledger Account in the books of Ekasi Traders
 - Creditors' Reconciliation Statement on 30 April 2021
- 1.1.2 Refer to Information C(c) about Invoice 395. It was discovered that the purchasing manager, Bradley, had taken these goods for his personal catering business. The owner regards Bradley as a valued member of staff and does not regard this as theft.

What should the owner say to Bradley regarding this incident? Explain TWO points. (4)

INFORMATION:

A. Creditors' Ledger Account in the books of Ekasi Traders

THEMBEKA SUPPLIERS (CL6)								
East of the second		Page 100		DEBIT	CREDIT	BALANCE		
2021	1 1	Balance	b/d			FR81 000		
April	12	Invoice 220			97 200	178 200		
		EFT		40 500		137 700		
	18	Debit Note 702		10 300		127 400		
		Invoice 289			49 100	176 500		
		Invoice 333	1 1		30 000	208 500		
	2-4	Debit Note 877			9 700	216 200		
	2.5	Journal voucher 585		6 400		209 800		
	31	EFT and discount		92 600	31	117 200		

B. Statement of account from Thembeka Suppliers

Ekasi Traders 225 Crocodile Road 25 April 2021						
	1		DEBIT	CREDIT	BALANCE	
2021	1 1	Balance		1-0-00-0-00-00-00-00-00-00-00-00-00-00-0	R91 000	
April	12	Invoice 220	97 200		178 200	
		Receipt 742		40 500	137 700	
	18	Credit Note 791		13 100	124 600	
	-	Invoice 333	30 000		154 600	
	22	Invoice 395	12 500		167 100	
	24	Credit Note 888	5	9 700	157 400	

Accounting Grade 11 September 2013

Laura E. Pinto

Accounting Grade 11 September 2013:

Credit Rating Governance Ahmed Naciri, 2015-01-30 Credit rating agencies play an essential role in the modern financial system and are relied on by creditors and investors on the market In the recent financial crisis their power and reliability were often guestioned yet a simple rating downgrade could threaten to bankrupt a whole country This book examines the governance of credit rating agencies as expressed by their ability to fairly ethically and consistently assign higher rates to issuers having lesser default risks However factors such as the drive for increased revenue and market share the inadequate business model the inadequate methodology of assessing risk opacity and inadequate internal monitoring have all been identified as critical governance failures for credit agencies This book explores these issues and proposes some potential solutions and improvements This will be of interest to researchers and advanced students of corporate finance finance financial economics risk management investment management and banking Bad Therapy Abigail Shrier, 2024-02-27 From the author of Irreversible Damage an investigation into how mental health overdiagnosis is harming not helping children A pacy no holds barred attack on mental health professionals and parenting experts thought provoking Financial Times A message that parents teachers mental health professionals and policymakers need to hear New Statesman In virtually every way that can be measured Gen Z s mental health is worse than that of previous generations Youth suicide rates are climbing antidepressant prescriptions for children are common and the proliferation of mental health diagnoses has not helped the staggering number of kids who are lonely lost sad and fearful of growing up What's gone wrong In Bad Therapy bestselling investigative journalist Abigail Shrier argues that the problem isn t the kids it s the mental health experts Drawing on hundreds of interviews with child psychologists parents teachers and young people themselves Shrier explores the ways the mental health industry has transformed the way we teach treat discipline and even talk to our kids She reveals that most of the therapeutic approaches have serious side effects and few proven benefits for instance talk therapy can induce rumination trapping children in cycles of anxiety and depression while gentle parenting can encourage emotional turbulence even violence in children as they lash out desperate for an adult to be in charge Mental health care can be lifesaving when properly applied to children with severe needs but for the typical child the cure can be worse than the disease Bad Therapy is a must read for anyone questioning why our efforts to support our kids have backfired and what it will take for parents to Journal of the House of Representatives of the United States United States. Congress. House, 1987 lead a turnaround Some vols include supplemental journals of such proceedings of the sessions as during the time they were depending were ordered to be kept secret and respecting which the injunction of secrecy was afterwards taken off by the order of the House

From Discipline to Culturally Responsive Engagement Laura E. Pinto, 2013-06-05 The forward thinking techniques you need to manage today s diverse classrooms Contemporary educators know that discipline based classroom management is less effective in today s schools Evidence shows that a strategy of culturally responsive engagement is essential to giving

students the best education whatever their background In a readable and compelling text Laura E Pinto outlines Keys to developing the cultural fluency necessary to prepare all students for success Exercises for teachers to reflect deeply on how they manage their classrooms and identify areas for improvement 45 easy strategies including many that support the Common Core for boosting engagement and cultural responsiveness in the classroom **Proceedings of the Public** Service Commission for the First District, State of New York, from ... New York (State). Public Service Commission. Financial & Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015-01-07 First District, 1913 Financial and Managerial Accounting 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt Financial and Managerial Accounting is ideal for a two semester Financial and Managerial Accounting sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing students to the building blocks of the accounting cycle and builds to financial statements WileyPLUS with ORION is sold separately from the text **Daily Graphic** Ransford Tetteh, 2014-04-09 Minerals Yearbook Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary Fundamentals of Intermediate Accounting 2006 FASB Update, with TakeAction! CD Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2005-08-05 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications

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