(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	

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Financial Accounting Standards Board

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The Chartered Surveyor ,1960 Resources in Education ,1984 The Flight of Icarus Yiannis Drossos, 2020-12-10 This book provides a detailed analysis of the institutional transformations brought about by the financial crisis focusing on the institution building course of Europe and the Constitution bending course in several Member States It discusses the seemingly contradictory interplay between national and European institutions and the law resulting from the crisis arguing that the anti crisis exceptionality constitutes the matrix of the new normality of the reformed European economic governance The author carries out a critical analysis of the new economic governance and its case law with regular reference to relevant political episodes key economic figures and to the hitherto lax modes and rules The author also offers deep insights into the Greek adjustment programme and the crisis related Greek and Portuguese constitutional case law presented in comparison with the German and French case law The book concludes with a critical overview of the profound mutations in the role of national Constitutions instigated by the new European economic governance and the emergence of a democratically deficient meta constitutional mode of functioning of both the European institutions and national Constitutions **Bell & Howell** Newspaper Index to the San Francisco Chronicle Bell & Howell Co. Indexing Center, 1984 **Accounting Principles Memorandum no. 1 [etc.].** United States. General Accounting Office, 1952 **Discussion Memorandum** Financial Accounting Standards Board, 1983

The Top Books of the Year Accounting Grade 1 final November Memorandum The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read: Colleen Hoovers "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Accounting Grade 1final November Memorandum: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Accounting Grade 1final November Memorandum: Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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