

QUESTION 1: CREDITORS' RECONCILIATION**1.1 CREDITORS' RECONCILIATION**

Ekasi Traders buys goods on credit from Thembeke 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
- (9)

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)						
				DEBIT	CREDIT	BALANCE
2021	1	Balance	b/d			R81 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			30 000	206 500
	24	Debit Note 877			9 700	216 200
	25	Journal voucher 585		6 400		209 800
	31	EFT and discount		92 600		117 200

B. Statement of account from Thembeke Suppliers

Ekasi Traders						25 April 2021
225 Crocodile Road						
			DEBIT	CREDIT	BALANCE	
2021	1	Balance			R81 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		9 700	157 400	

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**Geological Survey, Interior
Department, Mines Bureau**



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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 questioned 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. Apace 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 lead a turnaround. Journal of the House of Representatives of the United States United States.

Congress. House, 1987 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

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