

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

(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 Thembeka Suppliers

Ekasi Traders 225 Crocodile Road		26 April 2021		
		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		124 600
		Invoice 333	30 000	154 600
	22	Invoice 395	12 500	167 100
	24	Credit Note 888		157 400

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L Reisser

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Liberalising the Accounting Curriculum in University Education Alan Sangster,Richard M.S. Wilson,2014-10-29 This book presents the views of accounting educators accounting education policy makers and accounting practitioners from across the world on the challenging topic of liberalising the accounting curriculum within university education Accounting is a relatively new subject within universities and has been absorbed into a high level of education without any real attempt to do so within the traditional ethos of a liberal arts education In this book the logic of teaching using the liberal arts is described and contrasted with the practical vocational training approach of teaching which has formed the foundation of accountancy courses for many years A proposal to change this established practice by integrating the liberal arts into the university accounting curriculum is followed by a series of short chapters which address the relevance validity and worthiness of the proposed approach Comments and counter arguments are then discussed before further chapters illustrate how the proposed change may be achieved in a variety of different contexts ranging from that of the global financial crisis which began in 2008 to the inclusion of ethics and sustainability within the accounting curriculum

This book will aid those teaching accounting in universities to improve the design of their accounting degree programmes by moving away from an excessive emphasis on technical skills towards a broader consideration of a liberal contextualisation of the accounting curriculum This book was originally published as a special issue of Accounting Education an international journal **Mastering Book-Keeping** Peter Marshall,2011-06-01 Double entry accounting can be easy if it's explained well and Mastering Book keeping does just that Now in its updated 8th edition this popular book has helped thousands of people to get to grips with book keeping It explains the principles and practice of book keeping sequentially and includes The daybooks and ledger accounts End of year accounting Sole proprietorships limited companies partnerships and not for profit organisations Using computers for accounting Accounting for VAT Progressing to more advanced management accounting The implications of the Data Protection Act 1998 on book keepers Plus step by step guides to compiling a balance sheet depreciation accounting for bad and doubtful debts and much more Everything is made clear with easy to follow explanations Typical transactions are illustrated throughout to make the information even easier to understand This book is suitable for those preparing for the examinations of ICB AAT IAB OCR AQA and all other courses in book keeping and accounts **3 BPP Learning Media,2012-12-01 A Core Study Text for the ATT Qualification**

The Stationery Office Annual Catalogue
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Dhaka University Journal of Business Studies ,2010-06 **Quarterly Bulletin** ,2011 **Alberta Law Review** ,2008

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Government (2009-2011) ,2012 Code of Federal Regulations, Title 41, Public Contracts and Property

Management, Chapter 201-End, Revised as of July 1, 2017 National Archives and Records Administration

(U.S.),National Archives and Records Administration (U S,2017-09-15 41CFR Chapters 201 End covers Public Contracts and Property Management Federal Travel Regulation System Topics treated include The Federal Travel Regulation FTR agency requirements relocation expenses Temporary Duty TDY Travel Allowances allowable travel expenses arranging for travel services paying travel expenses and claiming reimbursement agency responsibilities Permanent Change of Station PCS Allowances for Subsistence and Transportation Expenses transportation and storage of property residence transaction allowances miscellaneous allowances and taxes on relocation expenses payment of expenses connected with the death of certain employees payment of travel expenses from a non federal source employee s acceptance of payment from a non federal source for travel expenses agency requirements acceptance of payments for training and much more Related items The Annual CFR Print Subscription 2017 edition can be can be found here <https://bookstore.gpo.gov/products/code-federal-regulations-subscription-service-2017-paperback> 0 CFR Title 41 Public Contracts Property Management publications can be found here <https://bookstore.gpo.gov/catalog/cfr-title-41-public-contracts-property-management> *Repère ,2011 "Code of Massachusetts regulations, 2010"* ,2010 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

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