

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 225 Crocodile Road			25 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		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

Accounting Question Paper November 2010

Scott C. Dulebohn



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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

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Dhaka University Journal of Business Studies ,2010-06 Quarterly Bulletin ,2011 Alberta Law Review ,2008

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