

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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**Great Britain. Parliament. House of
Commons**

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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

Transatlantic Financial

Regulation Peter O'Shea,2021-08-13 This book examines cooperation between the US and the EU on financial regulatory reform notably at the outset and the first three years of the global financial crisis It discusses the development of US EU cooperation on financial regulation over the last few decades at several levels including at heads of state level markets regulator level and at international level and progresses with a detailed examination of cooperation at the outset of the financial crisis It looks at the nature of and motivation for intense US EU cooperation on coordinating a response to the crisis and presents a compelling argument that a defacto alliance was formed which served to benefit respective US and EU interests domestically and in the international financial system Providing a new perspective on financial regulatory reform after the last financial crisis and the relationship of regulatory outcomes to international financial governance this volume will be of use to researchers interested in transatlantic relations financial regulation international relations global governance and the European Union as well as professionals and policymakers working in foreign relations financial markets or banking policy

Minerals Yearbook Geological Survey,Interior Department,Mines Bureau,2018-04-19 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the Minerals Yearbook Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America

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The Stationery Office Annual Catalogue Stationery Office (Great Britain),2014 *The Budget of the United States* Government United States. Office of Management and Budget,2010 *Annual Report* India. Ministry of Culture,2013

The Report of the Morecambe Bay Investigation Bill Kirkup,Morecambe Bay Investigation,2015 For the great majority pregnancy and childbirth should be a positive and happy experience that culminates in a healthy mother and baby This means however that on those occasions when things do go wrong the effects are even more devastating than in other areas of healthcare Maternity care must reconcile these dual aspects in order to be safe effective and responsive When it does not the consequences may be stark This Report details a distressing chain of events that began with serious failures of clinical care in the maternity unit at Furness General Hospital part of what became the University Hospitals of Morecambe Bay NHS Foundation Trust The result was avoidable harm to mothers and babies including tragic and unnecessary deaths What followed was a pattern of failure to recognise the nature and severity of the problem with in some cases denial that any problem existed and a series of missed opportunities to intervene that involved almost every level of the NHS These events have finally been brought to light thanks to the efforts of some diligent and courageous families who persistently refused to accept what they were being told Those families deserve great credit This Report includes detailed and damning criticisms of the maternity unit the Trust and the regulatory and supervisory system This Report sets out why that is and how it could have been avoided

Political Handbook of the World 2022-2023 Tom Lansford,2023-06-09 The Political Handbook of the World 2022 2023 provides timely thorough and accurate political information with more in depth coverage of current political controversies than any other reference guide The updated 2022 2023 edition continues to be the most authoritative source for finding complete facts and analysis on each country s governmental and political makeup Tom Lansford has compiled in one place more than 200 entries on countries and territories throughout the world this volume is renowned for its extensive coverage of all major and minor political parties and groups in each political system It also provides names of key ambassadors and international memberships of each country plus detailed profiles of more than 30 intergovernmental organizations and UN agencies And this update will aim to include coverage of current events issues crises and controversies from the course of the last two years

Yearbook of International Organizations 2013-2014 (Volumes 1a-1b) Union

Of International Associations,Union of International Associations,2013-06-21 Volume 1 A and B covers international organizations throughout the world comprising their aims activities and events **The Credit Monthly** ,1922

Presidential Leadership and National Security Richard S. Conley,2017-10-31 This book assesses the foreign policy legacy of the Obama administration through the lens of national security and leadership Timely accessible chapters authored by leading scholars of presidential and international politics cover White House Cabinet relations Congress and War Powers challenges including the Iran nuclear deal ISIS and the closing of Guantanamo Bay drone strikes the New Cold War with Russia and the ways in which the Obama foreign policy legacy shaped the 2016 presidential election In particular the book explores the philosophical basis of counter terrorism strategy in the Obama administration and traces how precepts differed from the administration of George W Bush More generally the book contributes to an understanding of the distinctive interplay between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential administration

The Economic Adjustment Programme for Portugal European Commission. Directorate-General for Economic and Financial Affairs,2011 This report by European Commission staff provides an overview of the challenges faced by Portugal and the objectives and design of the economic and financial programme Following a request by Portugal on 7 April 2011 the European Commission ECB and IMF negotiated an Economic Adjustment Programme aimed at restoring confidence enabling the return of the economy to sustainable growth and safeguarding financial stability in Portugal the Euro area and the EU The Programme was agreed by the European Council on 17 May 2011 It covers the period 2011 2014 The programme foresees comprehensive action on three fronts a credible and balanced fiscal consolidation strategy efforts to safeguard the financial sector and deep and frontloaded structural reforms to boost potential growth Provided by publisher

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Sessional Papers Great Britain. Parliament. House of Commons,1974 **The Parliamentary Debates (official Report)**. Great Britain. Parliament. House of Commons,1914 **Municipal Journal, Public Works Engineer and Contractors' Guide** ,1954 *Government Reports Announcements & Index* ,1984-08

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