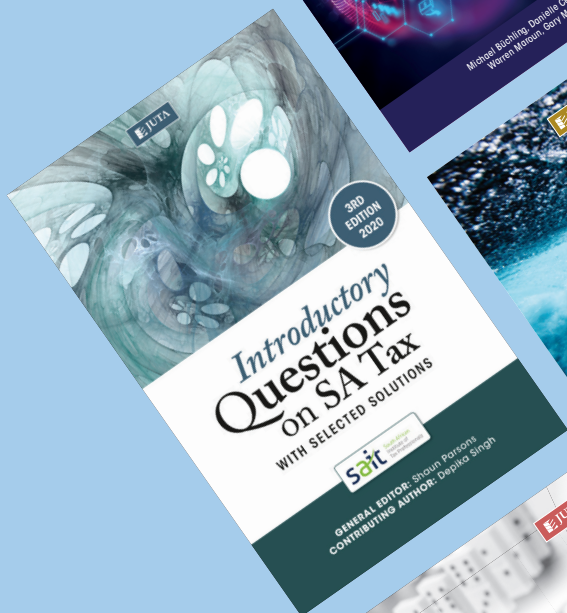
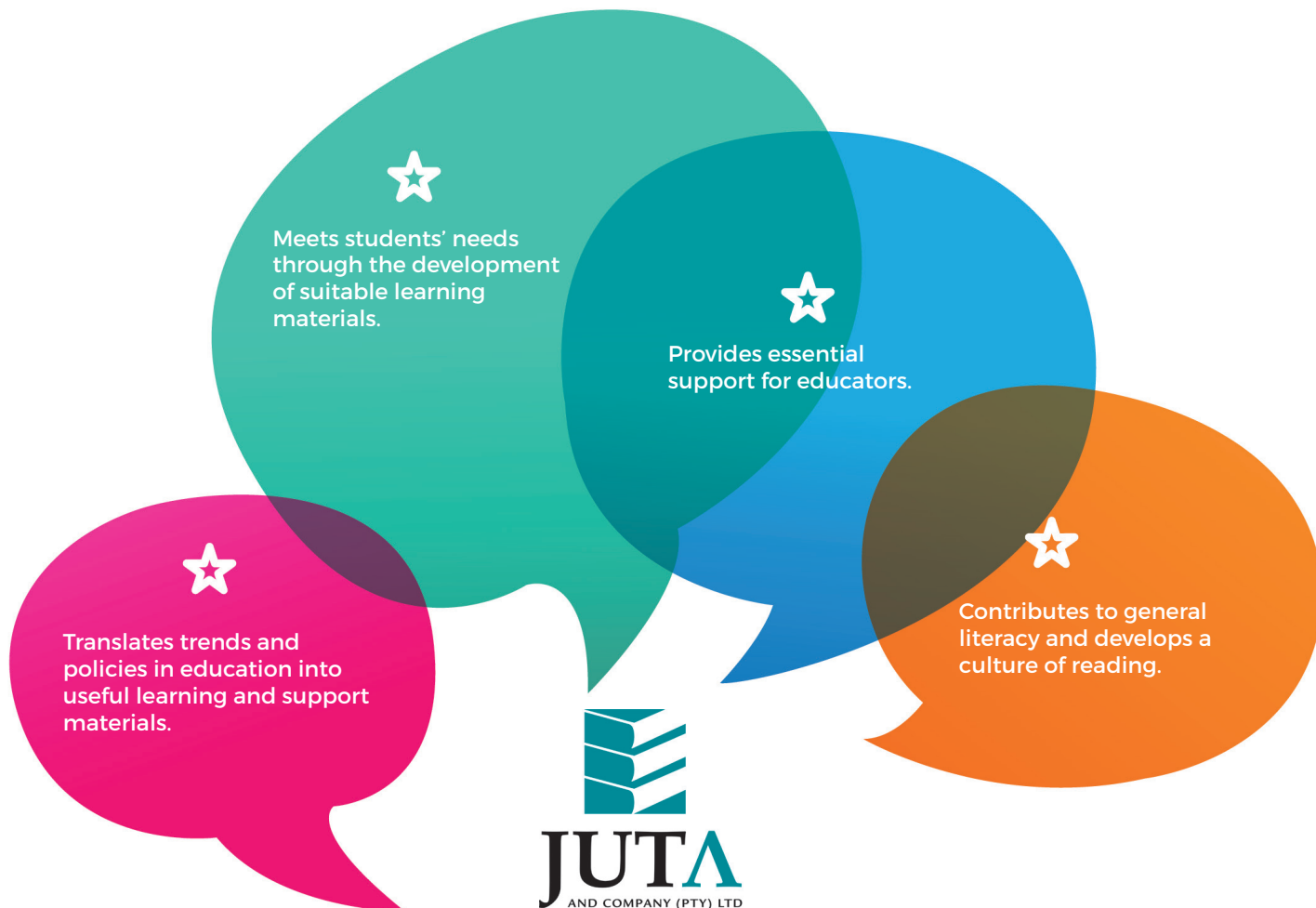


ACCOUNTING CATALOGUE 19/20



CONTENTS

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ACCOUNTING FOR ALL

M SCHUTTE (AUTHOR)

Accounting for All 3rd edition aims to help students master introductory accounting courses, and covers the key topics in the financial accounting and cost accounting disciplines.

The study of accounting is often perceived as daunting, especially for non-accounting students. The teaching methodology therefore takes a step-by-step approach and is supported by extensive explanatory examples and revision questions. It also enables students to work through each chapter independently.

NEW EDITION UPDATES

- Partnerships
- Non-profit organisations (NPOs)

CONTENTS

- Basic concepts in accountancy – accounting process
- Business transactions and source documents
- Recording transactions (double-entry system)
- Introduction to VAT
- Books of prime entry
- The trial balance
- Bank reconciliation statement
- Non-current assets – depreciation
- Inventory
- Year-end adjustments
- Financial statements of a sole trader
- Financial statements of companies
- Statement of cash flow
- Partnerships
- Non-profit organisations
- Interpretation of financial statements
- Basic cost accounting
- Manufacturing concern
- Cost behaviour
- Budgets
- Cost-volume-profit analysis
- Payroll
- Business ethics

KEY FEATURES

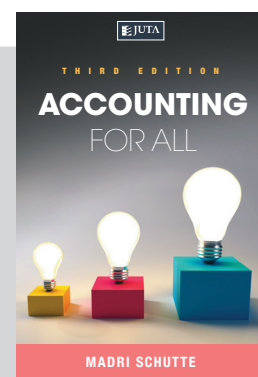
- Step-by-step explanations, extensive examples, a comprehensive range of financial accounting and cost accounting concepts for first year students
- Written as a self-study text book
- PowerPoints and solutions for lecturers
- Additional theory multiple-choice questions for students.

ABOUT AUTHORS

Madri Schutte has a PhD. in Business Management. She is currently a full-time lecturer at the Tshwane University of Technology (TUT), where she teaches Accounting for Personnel Practitioners as well as Industrial Accounting for Engineers. She has lectured extensively on MBA cost accounting, as well as other financial accounting and cost accounting service modules, and has written other financial accounting and cost accounting textbooks. She has spent more than 25 years in private practice and is a member of SAIPA (South African Institute of Professional Accountants).

SUITABLE FOR

This book is recommended for students who do not have an accounting background but need a fundamental understanding of the financial and cost accounting principles and concepts as it applies to the world of business.



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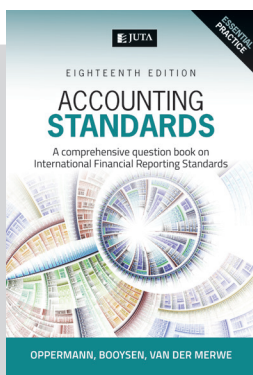
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ACCOUNTING STANDARDS

HRB OPPERMANN, SF BOOYSEN & N VAN DER MERWE

The eighteenth edition of *Accounting Standards* is intended for financial accounting second- or third-year students or students requiring an introduction to accounting standards. It introduces students to the principles of the International Financial Reporting Standards (IFRS).

The accounting principles are illustrated through questions which gradually increase in difficulty. This approach facilitates students' understanding of these principles and enables them to get to grips with financial statements in a practical manner. An indication is given whether a question contains topics that are not in the revised SAICA syllabus, but may be relevant for other syllabi or for the further enrichment of students' understanding. *Accounting Standards* is designed to meet students' requirements while at the same time reducing the lecturers' workload. Solutions to all the questions are provided to lecturers at prescribing institutions.

CONTENTS

- Conceptual framework for financial reporting
- IAS 1 Presentation of financial statements
- IAS 2 Inventories
- IAS 7 Statement of cash flows
- IAS 8 Accounting policies, changes in accounting estimates and errors
- IAS 10 Events after the reporting period
- IAS 12 Income taxes
- IAS 16 Property, plant and equipment
- IAS 19 Employee benefits
- IAS 20 Accounting for government grants and disclosure of government assistance
- IAS 21 The effects of changes in foreign exchange rates
- IAS 23 Borrowing costs
- IAS 24 Related party disclosures
- IAS 27 Separate financial statements
- IAS 28 Investments in associates
- IAS 32 Financial instruments: presentation
- IAS 33 Earnings, headline earnings and dividend per share
- IAS 34 Interim financial reporting
- IAS 36 Impairment of assets
- IAS 37 Provisions, contingent liabilities and contingent assets
- IAS 38 Intangible assets
- IAS 40 Investment property
- IFRS 2 Share-based payment
- IFRS 3 Business combinations
- IFRS 5 Non-current assets held for sale and discontinued operations
- IFRS 7 Financial instruments: disclosure
- IFRS 8 Operating segments
- IFRS 9 Financial instruments
- IFRS 10 Consolidated financial statements and separate financial statements
- IFRS 11 Joint arrangements
- IFRS 12 Disclosure of interests in other entities
- IFRS 13 Fair value measurement
- IFRS 15 Revenue from contracts with customers
- IFRS 16 Leases

KEY FEATURES

- Guides students to gradually master accounting principles
- Encourages independent learning
- Reduces lecturer workload
- Updated for the latest changes in the accounting field
- Selected solutions are included for self-study purposes.

SUITABLE FOR

Any accounting student will benefit from the countless opportunities to practise.

REKENINGKUNDIGE STANDAARDE

HRB OPPERMANN, SF BOOYSEN & N VAN DER MERWE
(Afrikaanse weergawe van Accounting Standards)

Die agtiende uitgawe van *Rekeningkundige Standaarde* is bedoel vir tweede- of derdejaarstudente in finansiële rekeningkunde of studente wat graag 'n inleiding tot rekeningkundige standaarde wil hê. Hierdie uitgawe stel studente bekend aan die beginsels van die Internasionale Finansiële Verslagdoeningstandaarde.

Die rekeningkundige beginsels word geïllustreer deur vrae wat geleidelik in moeilikheidsgraad toeneem. Dié benadering bevorder studente se begrip van die beginsels en stel hulle in staat om finansiële state op 'n praktiese manier te bemeester. 'n Aanduiding word gegee indien 'n vraag onderwerpe bevat wat nie in die hersiene SAICA-syllabus voorkom nie, maar wat relevant vir ander sillabusse mag wees of vir die verdieping van die student se begrip. Die doelstelling van *Rekeningkundige Standaarde* is om in die behoeftes van studente te voorsien en terselfdertyd die werkklas van dosente te verlig. Oplossings vir al die vrae word aan dosente by voorskrywende instansies voorsien.



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ADVANCED QUESTIONS ON SA TAX

With selected solutions

S PARSON (EDITOR), A BECKER, R CARPENTER, R MABUTHA,
D SINGH, L STEENKAMP & M UNGERER

Advanced Questions on SA Tax 5th edition is the third and final publication in the Question on SA Tax series designed to provide comprehensive tutorial coverage to taxation students. This book covers advanced topics and integrated questions. Its complementary publications, *Introductory Questions on SA Tax* and *Questions on SA Tax*, cover foundational topics and those typically dealt with in the study of tax at an undergraduate level.

This tutorial book includes questions and selected solutions on South African income tax, estate duty and value-added tax. Up-to-date questions are graded, allowing students to develop their abilities from an introductory to an advanced level.

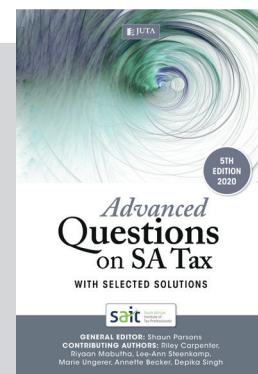
A selection of tutorial solutions is included in the book, and solutions to all questions are provided to lecturers at prescribing institutions. Mark plans are allocated to solutions.

CONTENTS

- Capital allowance and recoupments
- Assessed losses and debt benefits
- Financial instruments
- Dividends, foreign dividends and dividends tax
- Fringe benefits, allowances and share gains
- Employees tax and provisional tax
- Retirement benefits and planning
- Investment income – residents and non-residents
- Capital gains tax
- Donations tax and estate duty
- Taxation of trusts and estates
- Estate planning
- Value-added tax
- Tax avoidance, administration, objection and appeal
- Integrated questions
- Foundations

SUITABLE FOR

Post graduate taxation students at universities, universities of technology and private HE institutions.



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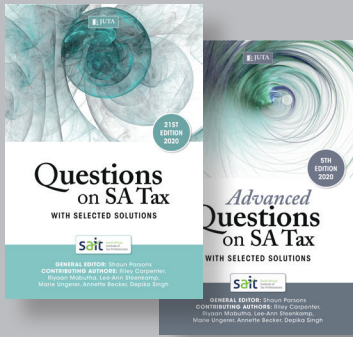
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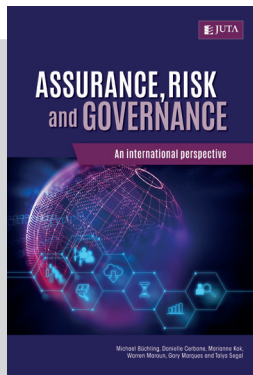
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ASSURANCE, RISK AND GOVERNANCE

An international perspective

MICHAEL BÜCHLING, DANIELLE CERBONE, MARIANNE KOK, WARREN MAROUN, GARY MARQUES AND TALYA SEGAL

Assurance, risk and governance: An international perspective provides a comprehensive resource for students of assurance practices. It is also a helpful reference for practitioners who want to stay abreast of developments in the profession. The book explains the technical functioning of assurance processes at an advanced level using a principles-based approach aligned with the International Standards on Auditing (ISA). This is complemented by a review of leading academic research to provide readers with an easy-to-understand perspective of the latest developments in external audit and related assurance services.

The book deals with different aspects of assurance, risk and governance frameworks. It is primarily aligned with the Chartered Accountancy programme administered by the South African Institute of Chartered Accountants (SAICA) and the Association of Certified Chartered Accountants (ACCA) module on Advanced Audit and Assurance.

Assurance, risk and governance: An international perspective is suitable for undergraduate Auditing students in any commerce-based degree, including students on programmes accredited by SAICA, postgraduate students interested in an overview of the relevant academic literature on assurance practices, and students registered to write ACCA's Advanced Audit and Assurance Module.

CONTENTS

- Assurance, risk and governance
- International regulatory environments for audit and assurance services
- Codes of professional ethics
- Money laundering
- Fraud and error
- Professional liability
- Client acceptance and continuance (including tendering)
- Planning and execution of the audit
- Reporting
- Quality control
- Other types of assurance engagements
- Performance indicators and the public sector
- Outsourcing
- Internal audit
- The future of the audit profession

KEY FEATURES

- Detailed (but easy-to-understand) analysis of the professional auditing literature (primarily International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB)).
- The explanation of the International Standards on Auditing supported by practical and student-friendly application of core principles.
- Focus on South African organisations but, where applicable, will also deal with international practices and trends.



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SUITABLE FOR

- Undergraduate auditing students in any commerce-based degree including students studying on programmes accredited by SAICA
- Postgraduate students interested in an overview of the relevant academic literature on assurance practices
- Students registered to write the ACCA's Advanced Audit and Assurance Module (P7)

BASIC FINANCIAL ACCOUNTING

W BOSUA & M SCHUTTE

A serious need exists among students and others who have not previously come into contact with the basic principles of financial accounting. *Basic Financial Accounting* answers this need.

The authors make no assumptions about the reader's prior knowledge of financial accounting. Practical exercises at the end of each chapter allow students to test their own progress.

Basic Financial Accounting is an ideal introductory or bridging text for students new to the subject, their lecturers, and for the general acquisition of the basic concepts of financial accounting. This book will also be very helpful as a revision tool for basic financial accounting concepts and principles.

CONTENTS

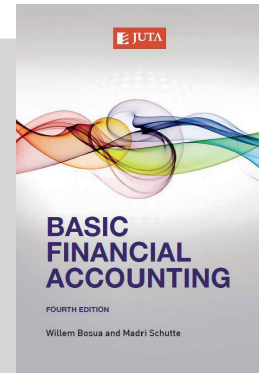
- Accounting equation
- Ledger accounts
- Subsidiary journals
- Bank reconciliation statement
- Year-end adjustments
- Closing entries
- Financial statements
- Value-added tax

KEY FEATURES

- Updated IFRS terminology
- New chapter on VAT
- Expanded exercises.

SUITABLE FOR

- Students with no prior knowledge of the basic principles of financial accounting
- Any person who wants to learn and understand the basic principles of financial accounting
- Anyone interested in revising, refreshing their accounting knowledge
- Bridging course purposes



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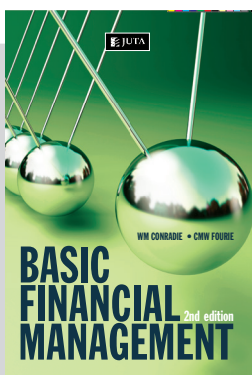
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BASIC FINANCIAL MANAGEMENT

WM CONRADIE & CMW FOURIE (GENERAL EDITORS)

As finance is the life-blood of business, sound financial management is critical not only for making a profit but to maintain the ongoing health and vitality of an enterprise. Even well-established and prominent companies have gone out of business because of poor financial foresight.

In *Basic Financial Management 2e*, the authors explain the major elements and principles of sound financial management in an accessible and practical way, making basic accounting, financial statements and business statistics easy to understand even for new entrepreneurs.

MAIN UPDATES IN THE NEW EDITION

In this second edition of *Basic Financial Management*, the layout has been simplified to enhance the reader's focus on the content. Explanations have been clarified, additional examples of financial statements have been included, and several exercises and questions with answers have been added. The chapter on business statistics has been brought up to date with the latest statistical analysis methods.

This book gives students of Commerce and Financial Management the tools to grasp basic business functionality, ranging from everyday record-keeping to annual financial analysis. It will also be appreciated by anyone involved in the management of a business enterprise, from managers of SMMEs to CEOs of large corporations.

CONTENTS

- An introduction to financial management for marketing managers
- Basic accounting and financial statements
- Analysing the annual financial statements
- The capital requirements of any enterprise or organisation
- Financing the capital requirements of an enterprise
- The financial break-even analysis
- Budgets
- Managing credit
- Managing stock/inventory
- It is all about the data

KEY FEATURES

- An overview of the basic concepts of finance and what financial management means
- A logical introduction to the use of the accounting double entry principle
- Explanations of accounting formulas and statements demonstrated using practical examples
- Exercises that clarify how everything fits together
- An investigation into the capital requirements of an enterprise and various ways of financing these requirements
- Diagrams and graphs that illustrate the concept of financial break-even analysis
- Explanations of different types of business budgets
- How to manage credit and stock/inventory
- A detailed discussion on the increasingly important subject of business statistics
- Important concepts and definitions are highlighted
- Many practical examples and self-evaluation exercises.

ABOUT AUTHORS

Willie Conradie is Emeritus Professor of Business Management at the University of Johannesburg and is the founder, owner and CEO of two companies.

Welma Fourie is currently Financial Manager at Fundi Capital (Pty) Ltd. She was formerly a Senior Lecturer at Technikon SA in the Accounting Department.

BUSINESS OF FINANCIAL ADVICE, THE

A guide for financial advisers to building a service-based business

L ROSSINI, J MAREE

This much anticipated book by the authors of the best-selling *Business management for financial planners: A guide to creating a sustainable service-based financial planning business*, demonstrates how, by understanding your client and using financial advice and planning as real products, you can build a best-in-class service-based business that delivers on your client's goals and dreams.

Today's financial advisers need to build a framework and infrastructure that will support the on-going delivery of their service proposition. They need to develop client experiences that are meaningful and relationships that last. *The Business of Financial Advice: A Guide for Financial Advisers to Building a Service-based Business* shows how putting your clients first is good for them and for you.

CONTENTS

- Part I: The fundamentals of a financial advice business
- Part II: Building a sustainable financial advice business

KEY FEATURES

- User-friendly language, to allow the book to be used by non-law students
- Case studies included in the text with no footnotes.

BUSINESS TRANSACTIONS LAW

R SHARROCK

Business Transactions Law addresses fundamental questions about this area of law. The ninth edition has been revised and updated to reflect legislative changes and developments in case law up until 31 July 2016. It incorporates new chapters on Interpretation and Credit Agreements, and over 200 new case summaries.

KEY FEATURES

- User-friendly language to allow the book to be used by non-law students
- Case studies included in the text with no footnotes.

SUITABLE FOR

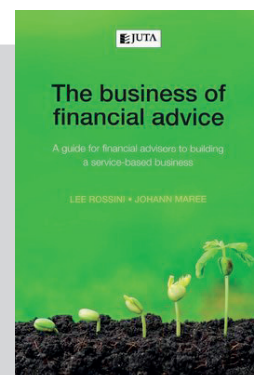
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CASES IN CORPORATE REPORTING

W MAROUN

Cases in Corporate Reporting carries out an in-depth and extensive examination of the accounting treatment of transactions typically undertaken by large corporations preparing financial statements using International Financial Reporting Standards (IFRS). This is done using case studies explaining the details of the respective transactions using an interpretive text analysis.

It makes a practical contribution by examining the application of IFRS in a real world setting in a manner which is relevant for accounting practitioners, including technical accounting experts. The book also deals with the interconnections between technical accounting issues and the recently released International Integrated Reporting Framework. The book also makes an important academic contribution. Most accounting research (in accredited accounting journals) deal with the development of accounting and accounting systems at a high level. There is little engagement with the technical details of accounting standards.



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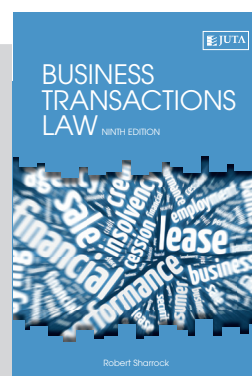
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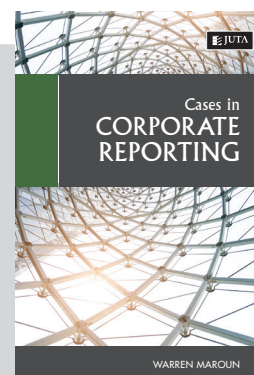
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86 PAGES

KEY FEATURES

- The book is structured using a conventional case-study format where information is presented using detailed narrative, diagrams, pictures and financial statement extracts. (Details are modified to preserve confidentiality.)
- The discussion and analysis is presented in the form of case notes.
- Teaching notes and solutions to the case studies are made available to prescribing institutions.

SUITABLE FOR

Senior undergraduate students, Masters and PhD students in corporate reporting, CAs in training and corporate reporting professionals

CESSION FOR STUDENTS S SCOTT

This edition of *Cession for Students* is an update with some new cases added and a more user-friendly format. The book is a useful tool for both students and practitioners in mastering this complicated subject.

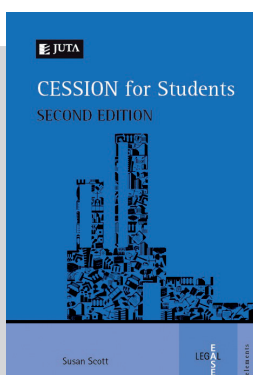
Cession for Students is divided into three sections: the substantive law of cession, case study questions and a short introduction to the drafting of cession documents. The first section is for examination purposes, the second to test insight and practical knowledge and the third serves as a practical aid.

KEY FEATURES

- Comprehensive introduction to the subject
- Subject matter is presented in an easily-readable format
- Questions and answers at the end of each section
- Case studies.

SUITABLE FOR

Academics and students.



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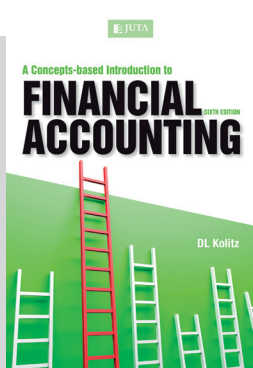
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CONCEPTS-BASED INTRODUCTION TO FINANCIAL ACCOUNTING, A DL KOLITZ

Accounting literature refers to the procedural and conceptual approaches in the teaching of an introductory accounting course. This book integrates these two approaches by teaching students to understand the why, before considering the how of accounting. The pedagogical philosophy used is referred to as the 'concepts model', hence the title. This impacts on both the order of teaching of the topics, as well as how various topics are taught. The impact of the concepts-based approach is particularly evident in the chapters relating to the accounting process where students gain a complete conceptual understanding of the underlying transactions before applying the accounting equation and then only processing the transactions through bookkeeping entries. Students are able to acquire a conceptual understanding of each topic before considering the procedural aspects.

The sixth edition of *A Concepts-based Introduction to Financial Accounting* is up to date with the requirements of the 2018 Conceptual Framework as well as the current requirements of International Financial Reporting Standards.

It incorporates all of the successful pedagogical features of earlier editions such as learning path tools at the beginning of each chapter, the highlighting of key definitions in the text, the integration of pause-and-reflect scenarios throughout the text as well as and extracts from published financial statements within each chapter that relate to the chapter content.

MAIN UPDATES IN THE NEW EDITION

The emphasis of the concepts-based approach to the teaching of the accounting process is a complete conceptual understanding of the underlying transactions before the transactions are processed through bookkeeping entries.

CONTENTS

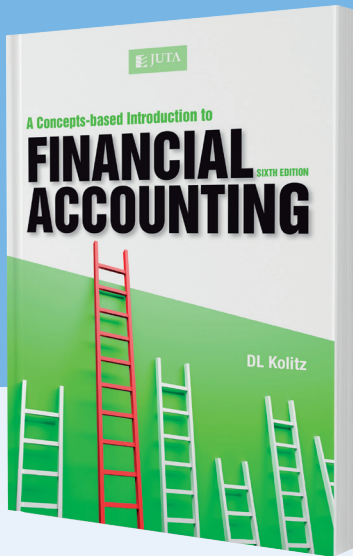
- The accounting environment
- Fundamental accounting concepts
- The accounting equation and the analysis of transactions
- Recording external transactions
- Recording internal transactions
- Preparation and presentation of financial statements
- Closing entries
- Value-added tax
- Purchase and sale transactions
- Analysis journals
- Property, plant and equipment
- Inventory and cost of sales
- Accounts receivable
- Cash and cash equivalents
- Accounts payable
- Owner's equity and non-current liabilities
- Partnerships
- Companies
- Close corporations
- Statement of cash flows
- Analysis of financial statements
- Non-profit organisations
- Incomplete records

KEY FEATURES

- 'Business in Focus' section where a real-life scenario is discussed in the context of the chapter contents.
- 'Dashboard' which guides the student on how to study the particular chapter.
- The transactions in the Smart Concepts case study (that runs from Chapter 2 to 7) have been grouped into distinct sets to make the case study more manageable and understandable to students.
- An innovative way of explaining and linking each transaction to the conceptual underpinning, the accounting equation and the double entry system.
- All journal entry account names now have a suffix, A (for asset), L (for liability), I (for income), E (for expense) and OE (for owners equity). This helps students to understand journal entries and constantly relate back to the conceptual underpinnings.
- Within each chapter, there are extracts from published financial statements of listed companies together with a short discussion inviting students to consider the 'Concept in context'. The discussion shows students the practical relevance of what they have read in the chapter.
- Explanations have been added to all examples so that students can see the 'why' as well as the 'how'.
- Every chapter has been revised with the emphasis on technical updating, making the text more readable, including additional examples as well as introducing the other features already mentioned.

SUITABLE FOR

- Students studying introductory courses in financial accounting at tertiary level.
- Students studying on a professional accounting / CA stream and for students on a general stream.



LEARNING the

Students learn in different ways. Our accounting text
Various pedagogical features make it easier to read



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Learning path tools have been introduced at the beginning of each chapter. These include a Business Focus section, where a real life scenario is discussed in the context of the chapter contents, as well as a Dashboard, which guides the student on how to study the particular chapter.

Chapter 5

Recording Internal Transactions

Business focus

Accounting scandals, creative accounting and fraud are recurrent. They range from the South Sea Bubble in 1720 to Parmalat, Enron and Worldcom today. They occur in all eras and in all countries. As accounting forms a central element of any business success or failure, the role of accounting is crucial in understanding such business scandals.

Accounting enables businesses to keep a set of records to give investors and other users a picture of how well or badly the entity is doing. However, sometimes when businesses are doing badly, management are tempted to use accounting to enhance the apparent performance of the firm in an unjustified way. In addition, management may use 'creative accounting' to exploit the flexibility within accounting to serve a range of managerial interests legally, such as to boost profits or increase assets.

Alternatively, management may engage in false accounting or fraud. Here management will step outside the principles that govern accounting. Often this will be because management has gotten into serious financial difficulties and is looking for any way to postpone corporate collapse. Management may use prohibited accounting techniques, falsify records or even document fictitious transactions. In some cases, companies start with creative accounting, but end up committing fraud.

The inappropriate use of internal transactions or adjusting entries is one of the ways to perpetuate creative accounting or commit fraud. Management intent on creative accounting could recognise cash received in advance as income before it has been earned, thus increasing profit. Similarly, the recognition as an expense of cash paid in advance could be deferred, also increasing profit. This chapter will give you a good understanding of the authentic use of adjusting entries.

In this chapter

Life for an accountant could be easy if the work for an accounting period was done after processing the data for that period. However, at the end of a period, most entities have received some cash in advance of earning the income, and most entities have paid some cash in advance of incurring the expense. The accountant has to adjust the income statement and the balance sheet to reflect the accrual of income and expense at the end of the period.

Dashboard

- Look at the Learning outcomes so that you know what you should be able to do after studying this chapter.
- Read the Business focus to place this chapter's contents in a real-world context.
- Preview In this chapter to focus your mind on the contents of the chapter.
- Read the text in detail.
- Pay attention to the definitions, and apply your mind to the Pause and reflect scenarios.
- Focus on Diagram 5.2, which identifies and classifies the four main adjusting entries. Use this classification as you read the explanation of each adjustment.
- Look back at the relevant internal transaction of the Smart Concepts case study in chapters 2, 3 and 4 as you come across each one in sections 5.2 and 5.3 of this chapter.
- Prepare solutions to the examples as you read through the chapter.
- Prepare a solution to the Revision example at the end of the chapter without reference to the suggested one. Compare your solution to the suggested solution provided.

Learning outcomes

- After studying this chapter, you should be able to do the following:
1. Explain the objective of internal transactions.
 2. Identify the four main types of adjustments and explain the impact of each on the accounting equation.
 3. Record internal transactions in the journal, post to the ledger and prepare a post-adjustment trial balance.
 4. Explain the accounting procedure when receipts and payments of cash are recorded into income and expense accounts.

5.1 Adjusting entries in the context of the accounting process

5.1.1 The accrual basis of accounting and internal transactions

5.1.2 The accrual basis of accounting and the time-period concept

5.2 Classification of the adjustments

5.2.1 Cash received in advance of earning income (income received in advance)

5.2.2 Cash receipt outstanding and income already earned (income receivable)

5.2.3 Cash paid in advance of incurring expenses (expenses paid in advance)

5.2.4 Cash payment outstanding and expense already incurred (expenses payable)

5.2.5 Other period-end adjustments

5.3 Processing of internal transactions at the end of the accounting period

5.4 Recording receipts and payments into income accounts

5.4.1 Recording of receipts into income accounts

5.4.2 Recording of payments into expense accounts

Revision example

Concepts in context

Marks and Spencer Group plc

Extract from revenue note

Revenue comprises sales of goods to customers outside the group, less an appropriate deduction for actual and expected returns, discounts and loyalty scheme vouchers, and is stated net of value added tax and other sales taxes.

What concepts in context can you see here?

You have learnt in this chapter that VAT is collected by an entity on behalf of the tax authority and therefore income earned from sales must exclude the VAT component of the selling price. Marks and Spencer is a business entity, informing users that

headquartered in the City of Westminster, and luxury food products.
154429210115ab11e2f6 (Accessed 28 June 2020)

Pause and reflect...

Think of 'rent'. Is 'rent' an asset, a liability, income or an expense? Could it be all of these?

Response

Rent is recognised as an asset if the entity is a tenant and pays rent in advance to a landlord. At the end of the period, the entity recognises the rent incurred for the period as an expense.

Rent is recognised as a liability if the entity is a landlord and receives rent in advance from a tenant. At the end of the period, the entity recognises the rent earned for the period as income.

This emphasises the importance of identifying an account as an asset, liability, income or expense.

Concepts in context

The Smart Concepts case study

The transactions in the Smart Concepts case study (that runs from chapters 2 to 7) have been grouped into distinct sets to make the case study more manageable and understandable to students. In addition, there is an innovative way of explaining and linking each transaction to the conceptual underpinning: the accounting equation and the double entry system.

Chapter 2

Example: Cash inflows and outflows

The example introduces you to the activities of Smart Concepts, a computer retailer operating under the name of Smart Concepts. The example will be used throughout parts 1 and 2 of the book to introduce the conceptual aspects of accounting and to explain the accounting process. The following is a record of the transactions of the business for the first month period from 1 January to 31 March 2020.

External transactions

Starting the business

- On 2 January, Smart Concepts started a business as a computer retailer. He drew C500 000 from a savings account and opened a bank account in the name of Smart Concepts into which he paid C500 000.
- On 2 January, Smart Concepts registered a loan from Finance Bank for an amount of C500 000. The loan is repayable in four equal annual instalments, beginning on 1 January 2021. The interest rate is 12% per annum, payable quarterly in arrears.
- On 2 January, Smart Concepts purchased premises from which to operate in Hyde Park. The monthly rent for the premises is C12 000. Smart Concepts paid four months' rent in advance on 2 January.
- On 2 January, Smart Concepts transferred C120 000 from the bank account into a fixed deposit account earning interest at 5% per annum.
- On 2 January, Smart Concepts purchased furniture and fittings for C240 000. This was paid for from funds in the bank account. The expected useful life of the furniture and fittings is five years.
- On 5 January, Smart Concepts purchased supplies of stationery for C5 000 as well as supplies of computer parts for C12 000. All of these were paid for in cash.
- On 7 January, Smart Concepts opened an account with Computer World, the supplier of the inventory.

Trading and operating transactions for January

- On 10 January, Smart Concepts purchased inventory of 60 computers from Computer World at a cost of C10 000 each. The total amount owing to be paid by 25 March.
- On 12 January, Smart Concepts sold 30 computers to customers for C12 500 each. The customers paid cash for them.
- On 15 January, Smart Concepts received cash of C48 000 in respect of technical support contracts taken out by customers. The contracts are for a two-year period.
- On 26 February, Smart Concepts paid the computer technician his salary for February.

Trading and operating transactions for February

- On 18 February, Smart Concepts employed a computer technician at a salary of C2 000 per month.
- On 18 February, Smart Concepts paid C7 000 for an advertisement in a newspaper, offering the computers available for sale.
- On 18 February, Smart Concepts sold 30 computers to customers for C12 500 each. The customers paid cash for them.
- On 25 February, Smart Concepts received cash of C48 000 in respect of technical support contracts taken out by customers. The contracts are for a two-year period.
- On 26 February, Smart Concepts paid the computer technician his salary for February.

Chapter 3

Table 3.6 Movement in owner's equity

Owner's equity	Owner's equity
Initial amount of beginning equity	500 000
Add: Capital investment by owner	4 000
Add: Retained earnings	1 000
Less: Expenses	(1 000)
Less: Dividends to owner	(1 000)
Balance at end of period	500 000

The statement of changes in equity, which was introduced in Chapter 2, is prepared to provide information to users about the changes in an entity's wealth during the period. You will recall from Chapter 2 that the statement of changes in equity presented line items showing the following:

- The income earned and the expenses incurred, as reflected by the profit or loss for the period.
- Contributions by owners.
- Distributions to owners.

You should therefore realise that the statement of changes in equity provides information about the four types of transactions that affect equity.

3.5 Analysis of transactions using the accounting equation worksheet and the preparation of financial statements from the worksheet

Example: Analyzing transactions and the preparation of financial statements using the accounting equation

- On 2 January, Smart Concepts started a business as a computer retailer. He drew C500 000 from a savings account and opened a bank account in the name of Smart Concepts into which he paid C500 000.
- On 2 January, Smart Concepts registered a loan from Finance Bank for an amount of C500 000. The loan is repayable in four equal annual instalments, beginning on 1 January 2021. The interest rate is 12% per annum, payable quarterly in arrears.
- On 2 January, Smart Concepts purchased premises from which to operate in Hyde Park. The monthly rent for the premises is C12 000. Smart Concepts paid four months' rent in advance on 2 January.
- On 2 January, Smart Concepts transferred C120 000 from the bank account into a fixed deposit account earning interest at 5% per annum.
- On 2 January, Smart Concepts purchased furniture and fittings for C240 000. This was paid for from funds in the bank account. The expected useful life of the furniture and fittings is five years.

External transactions

Starting the business

On 2 January, Smart Concepts started a business as a computer retailer. He drew C500 000 from a savings account and opened a bank account in the name of Smart Concepts into which he paid C500 000.

The asset, bank, is increased by C500 000, and owner's equity, capital, is increased by C500 000.

The accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Capital 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in owner's equity on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

Chapter 4

Starting the business

On 2 January, Smart Concepts started a business as a computer retailer. He drew C500 000 from a savings account and opened a bank account in the name of Smart Concepts into which he paid C500 000.

The asset, bank, is increased by C500 000, and owner's equity, capital, is increased by C500 000.

The accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Capital 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in owner's equity on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

There is a C500 000 increase in assets on the left side of the equation and a C500 000 increase in liabilities on the right side of the equation. The equality of the accounting equation is maintained.

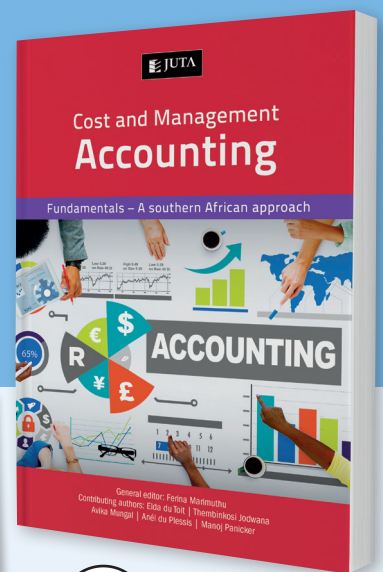
Assets = Liabilities + Owner's equity

Bank 500 000

Borrowings 500 000

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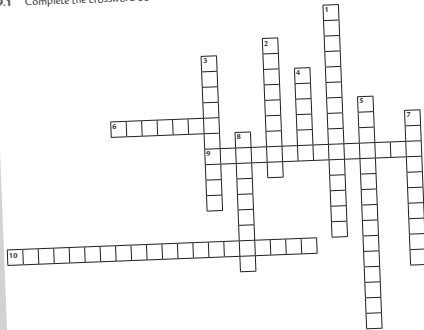


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Exercises

9.1 Complete the crossword below.



ACROSS

- 6 A shortage in cash
9 A budget for which the costs are adjusted because the actual activity was not the same as the planned activity

10 Budget processes where all department can set their own budgets

DOWN

- 1 That factor which puts a limit on the activities of an organisation
2 A long-term plan that is prepared by an organisation in order to reach its goals
3 A way in which budgets are expressed in order to make them useful for decisions
4 A document that tells people how a budget must be prepared
5 Comparing the original plan with what happened in the organisation over a period of time
7 A type of positive behaviour which budgets help organisations to accomplish
8 A budget that needs to be prepared from zero each time, with all expenses having to be justified

9.2 Of the costs shown below and on page 249, which would not be included in the cash budget of a car dealership?

- (a) Depreciation of assets
(b) Commission paid to dealers

Cost and Management Accounting

- (c) Office salaries
(d) Cost of a new computer
- 9.3 A flexible budget is:
- (a) a budget that changes as the volume of activity changes.
(b) a budget for a specific period of time, including planned revenues, expenses, assets, liabilities and cash flow.
(c) a budget that is prepared for one year, whereby each time actual results are reported, a further forecast period is added.
(d) a budget of production costs only.
- 9.4 A master budget consists of:
- (a) a budgeted statement of comprehensive income.
(b) a budgeted cash flow statement, budgeted statement of comprehensive income and budgeted statement of financial position.
(c) a budgeted cash flow statement.
(d) the entire set of budgets prepared.
- 9.5 A budget that is prepared for one year, whereby each time actual results are reported, a further forecast period is added.
- (a) Incremental budget
(b) Rolling budget
(c) Master budget
(d) Zero-based budget
- 9.6 A recent budgetary control report shows the following:

Table 9.51 Budgetary control report

	Fixed budget	Flexible budget	Actual results
Total sales	292 924	271 888	281 973
Total variable cost	220 053	209 241	212 536
Total contribution	72 871	62 647	69 437

The expenditure variance for the period was:

- (a) R10 224 favourable
(b) R3 434 adverse
(c) R6 790 adverse
(d) R3 434 favourable

9.7 Tersle (Pty) Ltd manufactures two types of handmade shoes: a boot and a normal shoe. Cost and usage information for the two products are as follows:

Table 9.52 Tersle (Pty) Ltd cost and usage information

	Boot (per pair)	Shoe (per pair)
Direct materials		
Leather at R50 per square metre (m ²)	2.5 m	1.5 m
Rubber at R10 per square metre (m ²)	1 m	1 m
Direct wages at R15 per hour	10 hours	7 hours

Budgets

End of chapter questions

Key concepts

Allowances are additional perks that are given to employees such as or housing allowances.

Fixed monthly salary refers to a fixed rate of remuneration on a monthly basis.

Gross wage is an employee's remuneration earned before any deductions.

Hourly wage means an employee's remuneration is based on the number of hours she has worked.

Idle time refers to the time an employee is at work but isn't productive for various reasons.

Labour recovery rate is the cost an organisation incurs to employ an employee per hour.

Net wage is an employee's remuneration earned after all deductions are made. A net wage is the amount of pay an employee receives.

Overtime refers to additional hours worked in order to meet deadlines.

Piece-work scheme is compensation for work done on a piece-work basis.

Wage incentive is the additional remuneration given to employees for completing tasks before the allocated time, promoting productivity.

Key concepts

Test yourself 6.2

Ataria owns a small business that makes beaded jewellery and sells it at the local beachfront markets. In the month of December, Ataria got a big order from a retail store (who paid in cash) for beaded necklaces in keeping with the Christmas theme. The detail of the order is presented below:

Beads used	R2 500
Direct labour	R560
Applied manufacturing overheads	R175
Total cost of the job	<u>R3 235</u>

Upon completion of the job, actual manufacturing overheads incurred was calculated at R150.

Required:

Prepare the journal entries to represent the flow of cost of the job.

Test yourself

Case study: Ace Fertilizer Company: Ethical cost allocations and price determination

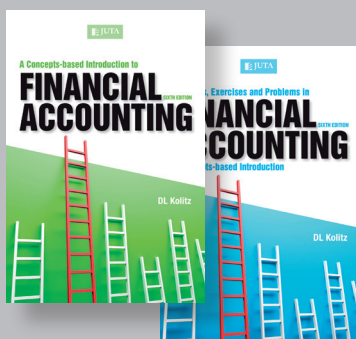
This case illustrates how profit maximisation goals have the potential to influence ethical decision making. Abbey, the Assistant Director of manufacturing, has the opportunity to enhance both company profitability and reduce the purchase costs of a product for the brother of George Smilee, the Director of manufacturing. However, that decision would shift costs to another customer, Breezland Ltd. Being a chartered management accountant (CMA), Abbey is appropriately using the Chartered Institute of Management Accountants (CIMA) Code of Ethics as a guide to the proper course of action.

Source: http://www.imanet.org/resources_and_publications/ima_educational_case_journal/issues/volume_2_issue_3.aspx (adapted)

Required:

You are required to assume Abbey's position and investigate an appropriate course of action.

Case studies



INTRODUCTION TO FINANCIAL ACCOUNTING AND QUESTIONS, EXERCISES AND PROBLEMS IN FINANCIAL ACCOUNTING

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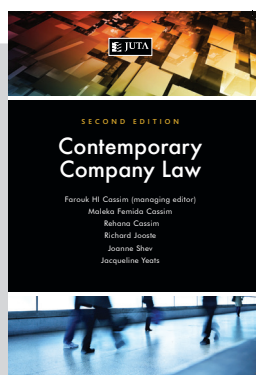
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CONTEMPORARY COMPANY LAW

FHI CASSIM (MANAGING EDITOR), MF CASSIM, R CASSIM, R JOOSTE, J SHEV & J YEATS

The second edition of *Contemporary Company Law* discusses all aspects of the new Companies Act 71 of 2008, including the 2011 amendments and the Companies Regulations, 2011. The common law and relevant legislation are also examined.

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CORPORATE GOVERNANCE HANDBOOK

Principles and practice

JW HENDRIKSE & L HEFER

The *Corporate Governance Handbook* best practices is not intended to replace good corporate legislation but to supplement legislation such as the Companies Act. The Companies Act is statutory law whereas corporate governance best practices including governance codes of conduct is procedural law – how to implement corporate governance best practices.

In this edition the key topics are strategic and ethical leadership; performance based management of the board; King IV scorecard; risk governance and risk management; and the new IAASB external audit reporting.

CONTENTS

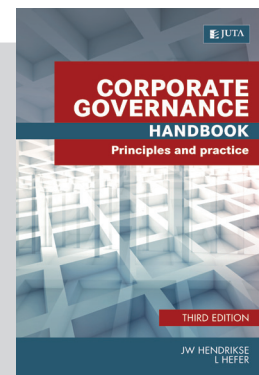
- Corporate power
- Corporate and business performance
- Business environment
- Corporate control
- Business survival and success
- Business opportunities
- Governance legislation and regulations
- Corporate misconduct and malpractice
- Governance codes of conduct
- Corporate governance framework
- Corporate governance principles
- Shareholder engagement and activism
- Ethics of business
- Companies Act 2008 and corporate governance
- King IV report and code
- Power of the board
- Composition of the board
- Conduct and duties of the board
- Conduct and duties of directors
- Company and director records
- Director's liabilities
- Removal of directors
- Board committees
- Board performance
- Directors' remuneration and benefits
- The chair of the board
- The CEO
- The company secretary
- Assurance, audit and compliance
- Risk governance and management
- Business rescue
- Technology and information governance
- Corporate social responsibility governance
- Sustainable development governance
- Internal audit
- External auditors
- Disclosure and transparency
- Financial responsibility report
- Accounting standards and reporting
- Integrated thinking and reporting
- Public sector corporate governance
- Non-profit sector corporate governance
- SME business governance
- Corporate citizenship

KEY FEATURES

- Describes customer service in a South African context
- User-friendly layout with definitions and examples
- Practical approach to the theoretical concepts
- Provides all guidelines for companies to develop their own governance best practices
- A glossary at the end of the book explains governance concepts and terms
- Case studies are integrated within the text to provide real examples.

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- Every company director and secretary
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- Credit managers and private shareholders
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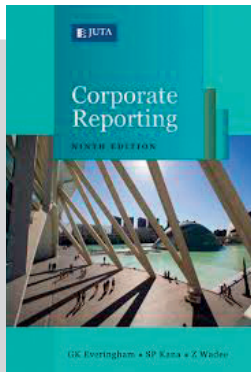
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CORPORATE REPORTING

GK EVERINGHAM, SP KANA & Z WADEE

The 9th edition of this comprehensive work, which has set the standard for quality financial reporting since 1986, reflects major changes since the 8th edition. It incorporates the numerous developments that have taken place in the content of financial reporting standards, the bedrock of reporting under the new Companies Act. All new and changed International Financial Reporting Standards (IFRS) are included in the book. Even more importantly, it caters for three further, fundamental developments:

- The new standard for reporting by small and medium enterprises, IFRS for SMEs, which many companies will now be able to apply in preference to the more comprehensive IFRS
- The recommendations of the King III report, caught up in an expanded section on corporate governance and including matters such as the remuneration report and report of the audit committee
- The emergence of integrated reporting as the new basis underlying preparation of annual reports globally and with particular needs to cater for the South African environment.

Corporate Reporting is a complete and essential aid for preparers of financial statements. The extension of the King III recommendations to all corporates and the recent issue of the new Companies Act present many challenges. This up-to-date text with detailed specimen financial statements and illustrative reports meets these challenges and will make the task of preparers of financial statements considerably lighter.

CONTENTS

- Corporate reporting
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- Financial statements of a public company prepared using IFRS
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- Summarised integrated report and corporate governance
- Interim consolidated financial statements
- Close corporations
- Appendices: Disclosure checklists
- Appendix A: IFRSs
- Appendix B: IFRS for SMEs
- Appendix C: The Companies Act 2008
- Appendix D: King III
- Appendix E: Interim, provisional, preliminary and abridged reports
- Appendix F: JSE Listing requirements

SUITABLE FOR

- Undergraduate and postgraduate accounting students
- Those taking the Public Accountants' and Auditors' Board examination of the South African Institute of Chartered Accountants
- Public and private sector accounting officers
- Financial directors, company accountants and company secretaries
- Financial and economic analysts, journalists and policy-makers
- Any person involved in the application and administering of accounting standards.

COST AND MANAGEMENT ACCOUNTING

Fundamentals – a southern African approach

**F MARIMUTHU (GENERAL EDITOR), E DU TOIT,
T JODWANA, A MUNGAL, A DU PLESSIS & M PANICKER**

Cost and Management Accounting is a comprehensive resource intended for courses which cover the fundamentals of this subject. The content is aligned to the latest curriculum of the major management accounting professional bodies, and deals with the basic concepts and techniques for the identification and control of costs, as well as general cost management. *Cost and Management Accounting* has a strong southern African perspective and covers current issues on each topic.

CONTENTS

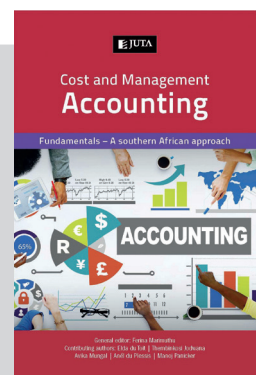
- The context of management accounting
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- Short courses with a focus on cost and management accounting fundamentals.



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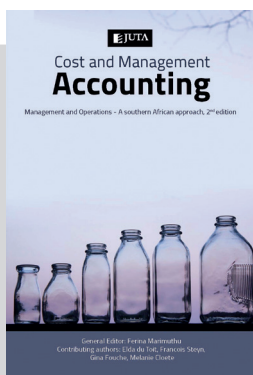
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COST AND MANAGEMENT ACCOUNTING

Operations and management – A southern African approach

**F MARIMUTHU (GENERAL EDITOR), C SINCLAIR, E DU TOIT,
F STEYN, G FOUCHÉ & M CLOETE (CONTRIBUTING AUTHORS)**

The second edition of *Cost and Management Accounting: Operations and management* is a southern African text, which supports the latest curriculum offered by the major accounting professional bodies and higher education institutions. The second edition has been updated to include the latest developments in management accounting and includes updated content on:

- Updated illustrative examples of activity-based costing and budgeting
- Further explanations of complex standard costing variances
- Risk and uncertainty analysis that includes Bayes Theorem
- Further details on by-products in relation to the types of markets and proceeds
- Figures to illustrate complex relevant cost identification
- Cost estimation and forecasting techniques incorporating time series analysis
- Revamped investment appraisal chapter
- Alternative measures of performance for responsibility centres
- Environmental costing using activity-based costing (ABC)
- Updated exercises including added professional body questions
- Updated case studies based on real-life scenarios.

Its carefully developed pedagogical approach, offering a balance between the technical and the conceptual, combined with its focus on the requirements of professional bodies, gives students a solid exposure to the cost and management accounting profession.

Retaining its student-friendly writing style and practical approach, it is the ideal text for students who are studying cost and management accounting across a variety of levels, from introductory through to advanced, undergraduate and postgraduate. It will help students understand the more complex areas of cost and management accounting and simplifies the learning process.

CONTENTS

- Cost classification, estimation and behaviour
- Costing systems for decision making
- Cost volume profit analysis
- Relevant costs and revenues for decision making
- Linear programming
- Cost and pricing management
- The modern business environment
- Activity-based costing and management
- Cost estimation and forecasting techniques
- Budgets
- Standard costing
- Dealing with risk and uncertainty in decision making
- Network analysis
- Investment appraisal
- Divisional performance evaluation
- Inventory management
- Environmental management accounting and other developments
- Case studies

SUITABLE FOR

- Senior undergraduate students at universities and universities of technology
- Those following MBA courses and other management accounting courses.

COST AND MANAGEMENT ACCOUNTING: SELF-STUDY QUESTIONS

GA QUA-ENOO, SK CODJOE, F MARIMUTHU

Cost and Management Accounting: Self-study Questions is the study aid for preparing for tests and exams.

This book is suitable for students with a basic understanding and knowledge of cost and management accounting typically covered in undergraduate diploma and degree courses. The topics and vast selection of questions will enable students to easily understand the content, and in doing so, use their study time more effectively.

Cost and Management Accounting: Self-study Questions gives students the requisite knowledge to tackle problems in the key areas of costing and managerial accounting such as decision making, cost reduction and control, capital investment appraisal, pricing decisions and so on.

The fundamental aspects of cost and management accounting are therefore easier to understand. Self-studying and preparing for exams is also more structured and focused with questions that cover the required core theory.

Solutions to all the questions are made available to prescribing institutions.

CONTENTS

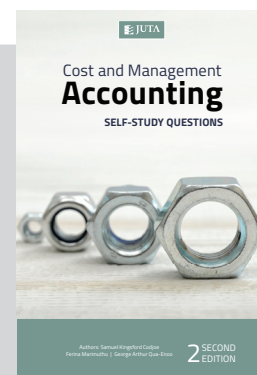
- Introduction to cost and management
- Cost behaviour and cost estimation
- Inventory management
- Labour
- Overheads
- Costing methods: process costing
- Costing methods: job and batch costing
- Costing methods: joint costing and by-product costing
- Costing methods: contract costing
- Direct (marginal) and absorption costing systems
- Cost-volume-profit analysis
- Activity-based costing
- Budgets of trading organisations
- Budgets of manufacturing enterprises
- Basic standard costing and variance analysis
- Standard costing and advanced material variances
- Capital investment appraisal
- Capital investment and inflation
- Pricing decisions
- Transfer pricing
- Relevant costs and decision-making NYB
- Performance appraisal

KEY FEATURES

Selected solutions to check progress

SUITABLE FOR

Undergraduate cost and management degree and diploma students



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1248 PAGES

FINANCIAL MANAGEMENT

C CORREIA

Now in its 9th edition, *Financial Management* is the leading text on the theory and application of corporate finance in southern Africa. Set against the backdrop of a globalising world economy and recent developments in financial markets, the text refers to real-world applications and financial decisions by South African companies.

UPDATED CONTENT

- Behavioural finance and how biases can impact on corporate financial decision making
- Sections on market efficiency, market anomalies, ETFs and investor behaviour
- The text meets the requirements of Version 10 of SAICA's Competency Framework, effective from January 2019, in respect to financial management, financial risk management and corporate strategy
- Incorporates the latest developments that affect corporate finance: King IV; tax legislation; the Companies Act; rules of the JSE and capital markets; International Financial Reporting Standards (IFRS); official guidelines on corporate valuations and integrated reporting, business rescue, rules on mergers and acquisition and competition law.
- Expansion of sections on the use and drawbacks of IRR and Excel functions such as XNPV and XIRR
- Section on short selling of shares and expansion of chapter on derivatives
- Expansion of sections on forecasting and the market and income approaches to valuation
- Explanation of the shortcomings of valuation methodologies
- Sections on smart contracts, financial blockchain systems and business disruption
- Expansion of sections on CAPM and multi-factor models
- New sections on operating leases and the impact of IFRS16 (effective from 2019) on equity valuations, the cost of capital, financial ratios and capital structure
- New section on the resource-based view of the firm and how this aligns with integrated reporting
- Expansion of guidance sections at the end of key chapters to assist readers to better understand and integrate key areas in finance.

CONTENTS

- Overview of financial management
- Time value of money
- Risk and return
- Portfolio management
- Financial statement analysis
- Valuations
- The cost of capital
- Capital budgeting
- Working capital management
- Sources of finance
- Capital structure
- Leasing
- Dividends and share buy-backs
- Mergers, acquisitions and corporate restructuring
- Risk management and derivatives
- International finance
- Business planning and financial modelling
- Corporate strategy and business models

KEY FEATURES

- Professional ethics and codes of conduct updated in terms of revisions by SAICA and CFA
- Use of Excel® models to provide detailed explanations of each topic in finance
- Extensive number of questions provided per chapter
- Relevant examples used to demonstrate application of finance theory
- Reference to insights and views of Warren Buffett on finance theory

SUITABLE FOR

- undergraduate and postgraduate commerce or business students
- ITC and APC candidates
- practising accountants
- internal and independent auditors
- business managers, corporate finance practitioners, strategists and analysts.

FUNDAMENTAL ACCOUNTING

E MURIRO, R ARENDSE, A COETZEE, AND L SMIT

Fundamental Accounting presents the basic yet essential knowledge required for first-year financial accounting courses at universities and universities of technology. In this eighth edition, the excellent foundations of previous editions have been built on to include:

- Updated legislative compliance chapters aligned to the Companies Act 71 of 2008 and IFRS
- An updated chapter on the framework of accounting with exam-standard questions along with additional questions
- An updated chapter on non-current assets specifically relating to the change in the VAT treatment of transactions
- VAT updates.

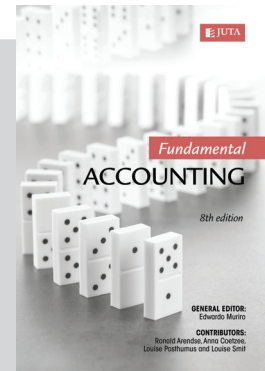
It's easy-to-understand presentation of complex accounting concepts and principles, its logical, conceptual approach, and numerous working examples make the content accessible and the study of accounting less intimidating. Excel with *Fundamental Accounting* – your first step to success and a solid foundation for further studies in accounting.

MAIN UPDATES IN THE NEW EDITION

- A comprehensive update on VAT.
- Updated legislative compliance chapters.
- Additional questions have been added.

CONTENTS

- The exciting world of accounting
- The environment of accounting
- Concepts of accounting
- Accounting as a system
- Fundamentals of the recording process
- Expanding the set of accounts
- The general ledger and general journal
- The framework for the preparation and the presentation of financial statements
- Inventory systems
- Value-added tax (VAT)
- Cash transactions
- Credit transactions
- Non-current assets
- Year-end adjustments
- Financial statements
- An introduction to companies
- Share capital
- Assets and liabilities
- Minimum disclosure requirements
- Statement of cash flows
- Non-business organisations and incomplete records
- Partnerships
- Close corporations (CC)
- Analysis and interpretation of financial statements
- Planning and budgeting



NEW EDITION



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774 PAGES

KEY FEATURES

- A comprehensive question and fully demonstrated solution at the end of every chapter.
- Over 500 questions, ranging from introductory to more complex levels
- Solutions to the questions in the textbook
- PowerPoint® slides and theory-based concept tests for each chapter are made available to lecturers at prescribing institutions.

SUITABLE FOR

- First-year students at universities, universities of technology and private HE institutions
- Financial accounting short courses.

GENERAL PRINCIPLES OF COMMERCIAL LAW/ ALGEMENE BEGINSELS VAN KOMMERSIËLE REG

H SCHULZE, R KELBRICK, T MANAMELA, P STOOP,
E MANAMELA, E HURTER, B MASUKU, C STOOP

General Principles of Commercial Law, published in separate English and Afrikaans editions, provides non-law students with a succinct exposition of the general principles of commercial law. It contains a wide selection of topics influenced by registration requirements of the Independent Regulatory Board for Auditors.

NEW TO THIS EDITION

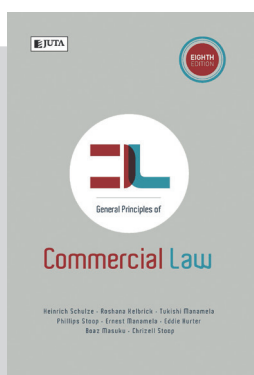
- A revised chapter on credit agreements to reflect the effect of the National Credit Amendment Act 19 of 2014
- A revised and expanded chapter on banking law, including a discussion of the 2012 version of the South African Code of Banking Practice
- An expanded chapter on methods of payment which includes a discussion of selected modern types of electronic payment
- A discussion on the application of the Consumer Protection Act 68 of 2008.

CONTENTS

- The South African legal system
- Introduction to the science of law
- Introduction to the law of contract
- Consensus
- Capacity to perform juristic acts
- The agreement must be possible
- Formalities
- Terms of the contract
- Interpretation of the contract
- Breach of contract
- Remedies for breach of contract
- Transfer and termination of personal rights
- The contract of sale
- The contract of lease
- The contract of insurance
- Credit agreements
- Labour law
- Intellectual property law and franchising
- Alternative dispute resolution
- Law of agency
- Forms of business enterprise
- Law of competition
- Security
- Banking law: selected topics
- Payment: negotiable instruments
- Payment: other methods
- Law of trusts
- Law of insolvency
- Law of administration of estates
- Consumer protection

SUITABLE FOR

- Undergraduate non-law university students of commercial law
- Commercial lawyers.



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608 PAGES

GREEN II

Why corporate leaders need to embrace sustainability to ensure future profitability

THE SOUTH AFRICAN INSTITUTE OF
CHARTERED ACCOUNTANTS (SAICA)

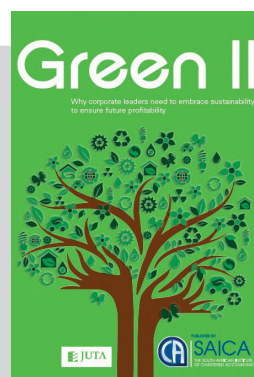
The second edition of *Green II* focuses on sustainability as a business imperative, with the inter-related issues of business performance and financial and integrated reporting being discussed against the backdrop of King III. It highlights the challenges facing corporates, leaders and entrepreneurs in embracing sustainability

CONTENTS

- The business case for sustainability: Opportunities and limits – Jonathon Hanks
- Sustainable development and the issues and challenges facing humankind – James Brice
- The impact of sustainability issues on business – Jayne Mammatt
- Responsible leadership and the changing social contract – Willem Fourie, Eben le Roux, John North and Professor Derick de Jongh
- Perspectives on responsible investment – Corli le Roux
- Broad-based black economic empowerment – Graham Terry
- Sustainability development and the responsibility of government – Wessel Pretorius
- Global initiatives to address sustainability – Peter Oldacre
- How are companies doing? – Jennifer Orr
- The importance of sustainability issues for small and medium sized businesses – Nicky van Hille
- Financial reporting – Linda de Beer
- Sustainability reporting – Graham Terry
- Integrated reporting – Leigh Roberts
- Corporate governance – Ansie Ramalho
- The implications of assurance on sustainability reports – Kelly Gilman
- Management accounting implications – Dewald Joubert and Jonathan Streng
- Energy and carbon markets – Rohitesh Dhawan and Marijke Vermaak
- Using technology to leverage reporting – Gavin Marais
- How to embed sustainability practices into an organisation – Nick Rockey
- The future of sustainability – Nicola Robins

SUITABLE FOR

- Chartered accountants (SA)
- Directors
- Managers
- Company secretaries
- Compliance officers
- Governance officers
- Academics with an interest in environmental management accountancy, corporate strategy, business law, tax, accounting and entrepreneurship
- Corporate sustainability managers
- Financial and economic analysts, journalists and policy-makers
- Risk officers
- Green NGOs
- Businesses undertaking green initiatives
- Portfolio committees dealing with sustainability.



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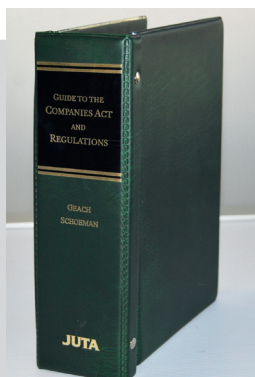
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GUIDE TO THE COMPANIES ACT AND REGULATIONS

WD GEACH

Guide to the Companies Act and Regulations offers subscribers an updated, accurate source of company law. It sets out corporate legal reform and the implementation of the Companies Act 71 of 2008.

CONTENTS

- Amendments to the Companies Act and regulations from 1973; comparison of the 1926 and 1973 Companies Acts
- Text of Companies Act of 1973 and Companies Act of 2008
- Company secretarial practice
- Summaries of reported cases since 1984
- Regulations
- Winding-up forms and winding-up fees
- Detailed index, by Company Act sections, to company case law and to articles in periodical publications since 1974
- Summaries of reported cases since January 1984
- Text of all regulations.

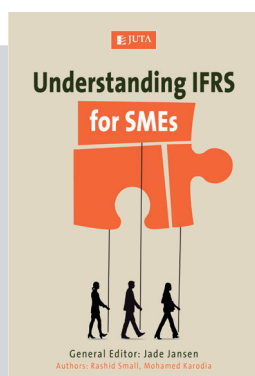
KEY FEATURES

- Detailed index, by Company Act sections, to company case law and to articles in periodical publications since 1974
- Summaries of reported cases since January 1984
- Text of all regulations.

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UNDERSTANDING IFRS FOR SMALL MEDIUM AND MICRO ENTERPRISES

JL JANSEN (EDITOR) / R SMALL AND M KARODIA

Understanding IFRS for SMEs is a comprehensive and in-depth approach to unpacking the International Financial Reporting Standards (IFRS) for small, medium and micro enterprises (SMEs). In an easy to understand manner, the book explains the conceptual as well as the detailed technical knowledge underpinning the requirements of IFRS for SMEs (supplemented by the same for IFRS where applicable). The text is designed to gradually take a student through the necessary thought processes needed to compile financial statements in compliance with IFRS for SMEs, by focussing on the information and skills needed to apply professional judgment in a compilation engagement and ultimately decision-making.

While the number of entities that can apply IFRS for SMEs form the majority of business entities in the market place, there is very little conceptual guidance on the application of IFRS for SMEs. This publication is therefore one of the few texts focussing on the application of IFRS for SMEs, while at the same time allowing the reader to see the contrasting requirements of IFRS. The text is designed to assist a student learn the knowledge required to comply with IFRS for SMEs but also understand the conceptual underpinnings of the standards so as to fully master IFRS for SMEs.

Understanding IFRS for SMEs is designed to help anybody with an interest in preparing financial statements in compliance with IFRS for SMEs and those students who hope to do so in the future. Furthermore, given the fact that the text is designed for readers to easily transition from IFRS for SMEs to IFRS, the text is also useful to those users who wish to prepare financial statements in compliance with IFRS.

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CONTENTS

- Introduction, purpose and objectives of financial statements
- The Accounting Framework
- Financial statement presentation
- VAT
- Property, plant, equipment
- Investment property
- Inventory
- Intangible assets
- Impairment of assets
- Basic financial instruments
- Provisions and contingencies
- Leases
- Revenue
- Government grants
- Accounting policies, estimates and errors
- Foreign exchange
- Statement of cash flows
- Employee benefits and related party disclosures
- Other financial instruments
- Associates and joint arrangements
- Consolidations
- Share-based payments
- Analysis and interpretation of financial statements

KEY FEATURES

- Extensive illustrated examples
- Self-assessment opportunities at the end of each chapter
- Lecturer support material (PowerPoints)
- Student support material (exam techniques and definitions)

SUITABLE FOR

- All accounting students, irrespective of whether they have an accounting background, who need a fundamental understanding of the financial accounting principles and concepts as it applies to the world of business in the context of IFRS for SMEs (and IFRS where applicable).

INTRODUCTORY QUESTIONS ON SA TAX

S PARSONS, D SINGH

Introductory Questions on SA Tax 3rd edition is the first of three publications in the Questions on SA Tax series designed to provide comprehensive tutorial coverage to taxation students. This book covers foundational topics typically dealt with in the first year of the study of tax at an undergraduate level.

This tutorial book includes questions and selected solutions on South African income tax and value-added tax. Up-to-date questions are graded, allowing students to develop their abilities at an introductory level.

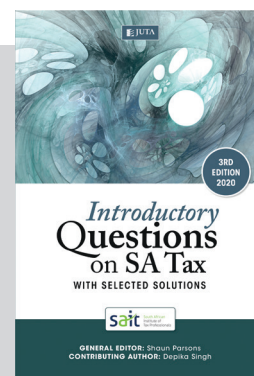
A selection of tutorial solutions is included in the book, and solutions to all questions are provided to lecturers at prescribing institutions. Mark plans are allocated to solutions.

CONTENTS

- Introduction to taxation
- Gross income
- Specific inclusions and exemptions
- General deductions
- Specific deductions
- Trading stock and capital allowances
- Capital gains tax
- Individuals
- VAT
- Integrated questions

SUITABLE FOR

Undergraduate taxation students at universities, universities of technology and private HE institutions undertaking their first year of tax study.



NEW EDITION



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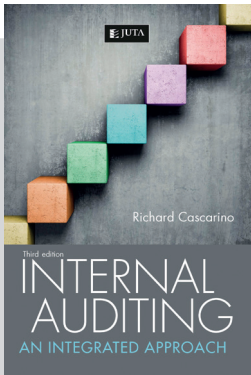
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INTERNAL AUDITING

An integrated approach

R CASCARINO

Internal Auditing – An Integrated Approach covers the basic concepts, philosophy and principles underlying the practice of internal auditing, and the relationships between the internal auditor, management and the external auditor.

IN THIS EDITION

- The changing role of internal auditing in today's business environment
- The free market and the Marxist critique of the free market system
- Corporate morality and ethical management
- The "Cube" approach to risk assessment
- ERM and Internal Audit
- Auditing business process cycles
- Auditing business environments
- Current and emerging technology issues for internal auditors.

CONTENTS

- The emerging role of internal auditing
- The IIA's standards for the professional practice of internal auditing
- Internal audit quality
- Ethics theory and practice in the modern world
- The performance objectives of organizations
- Risk assessment
- Control frameworks
- Audit evidence
- Communication
- Strategic management
- Global business environments
- Organizational behaviour
- Management skills
- Auditing business process cycles
- Negotiation skills
- Types of internal audit
- The internal audit process and documentation
- Control and performance evaluation
- Engagement planning
- Audit reporting and follow-up
- Audit engagement tools, statistics and quantitative methods
- Corporate governance
- Financial accounting and finance
- Cost and managerial accounting
- The legal and regulatory environment
- Auditing information technology
- Auditing general and application controls
- Auditing systems under development
- The use of CAATs in auditing computerized systems
- Auditing security and privacy
- Disaster recovery and business continuity planning
- Auditing e-commerce and the internet
- Current and emerging technology issues for internal auditors
- Fraud auditing
- Forensic evidence
- Conducting fraud investigations
- IT fraud investigation

SUITABLE FOR

- Students of Internal Auditing preparing for BCom, BCom Hons and BTech examinations and for the professional CIA examination of the Institute of Internal Auditors Inc
- Internal and external auditors employed in internal departments or professional practices providing outsourced internal audit or management assurance services
- Senior financial personnel responsible for corporate governance, risk management and internal controls
- Chartered accountants with a specialist interest in governance and control issues.

SAIT COMPENDIUM OF TAX LEGISLATION 2019

Volumes 1 & 2

JUTA LAW EDITORS

Published annually, this invaluable subscription reference provides the content and tools you need to negotiate the complex tax landscape with confidence. The 2019 edition incorporates all promulgated and proposed amendments as published in the 2018 Amendment Bills as at 1 January 2019. Juta's *Prelex* and *Pendlex* present a comprehensive view of all tax legislation for enhanced legal research. A useful digest of tax cases from 2007 to 2018 is also included. Furthermore, the *Tax in Practice* aids allows readers to easily navigate content within the different tax Acts. Related supplementary material such as Regulations, Notices, Practice Notes, Interpretation Notes and Binding Rulings have been incorporated online in Volume 2.

CONTENTS

VOLUME 1

- Income Tax Act
- Value-Added Tax Act
- Tax Administration Act (including the dispute resolution rules)
- Estate Duty Act
- Transfer Duty Act
- Securities Transfer Tax Act
- Securities Transfer Tax Administration Act
- Other tax Acts (extracts)
- Case Digest
- *Tax in Practice* aids containing:
 - Rates of Normal Tax
 - Monetary Ceilings, Maximum Amounts and Rebates subject to Periodic Legislative Change
 - Definitions Contained in the Income Tax Act, Value-Added Tax Act and Tax Administration Act

- Consolidated Status Overview of all International Treaties/Agreements
- Overview on Interest Rates Changes
- Combined Register for SARS Interpretation Notes
- Combined Register for SARS Binding Rulings

VOLUME 2

- Supplementary material to the tax Acts (including Regulations, Notices, Practice Notes, Interpretation Notes and Binding General Rulings) is contained in Volume 2

SUITABLE FOR

- Tax practitioners
- Tax attorneys
- Tax managers
- Accountants and chartered accountants
- Tax lecturers and students

SAIT Compendium of Tax Legislation 2019

Volume 1



NEW EDITION



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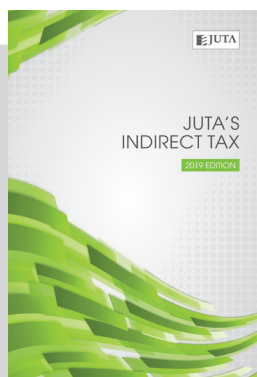
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JUTA'S INDIRECT TAX

JUTA LAW EDITORS

This annual subscription is a consolidated source of current indirect tax Acts and their relevant supplementary material. Relevant promulgated and proposed amendments have been incorporated, updated as envisaged by the 2018 Amendment Bills as at 1 January 2019. Jutta's *Prelex* and *Pendlex* present a comprehensive view of historic and proposed amendments of the legislation. Supplementary material to the indirect tax Acts (including Regulations, Notices, Interpretation Notes, Practice Notes and Binding General Rulings) are included.

CONTENTS

- Value-Added Tax Act
- Tax Administration Act
- Estate Duty Act
- Transfer Duty Act
- Securities Transfer Tax Act
- Securities Transfer Tax Administration Act
- Employment Tax Incentive Act
- Skills Development Levies Act
- Unemployment Insurance Contributions Act
- Mineral and Petroleum Resources Royalty Act
- Mineral and Petroleum Resources Royalty (Administration) Act
- Diamond Export Levy (Administration) Act
- Diamond Export Levy Act
- Other tax Acts (extracts)
- Supplementary material such as Regulations, Notices, Practice Notes, Interpretation Notes and Binding Rulings in respect of the mentioned Acts

KEY BENEFITS

Find your answers

Quickly source all indirect tax legislation, including regulations, notices, practice and interpretation notes and Binding General Rulings.

Stay current

Re-issued annually, Indirect Tax 2019 includes relevant promulgated and proposed amendments updated for the 2019 edition as envisaged by the 2018 Amendment Bills as at 1 January 2019.

Enhanced legal research

Benefit from a comprehensive view of historic and proposed amendments of the legislation with Jutta's *Prelex* and *Pendlex*.

SUITABLE FOR

- Tax practitioners
- Tax attorneys
- Tax managers
- Accountants and chartered accountants
- Tax lecturers and students

LEGAL ACCOUNTING

Legalease — essence series

S KALIDEEN & L SULLIVAN

Few professions are free of the need to understand accounting, least of all the legal profession. Legal finance is a category all on its own, because attorneys are expected to keep trust accounts for most of their clients, deal with conveyancing and understand the issues around shared accounts, whether at corporate or domestic level.

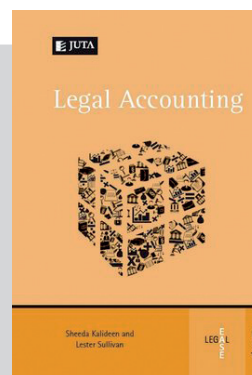
Legal Accounting deals with the fundamentals of accounting, such as debits and credits and how income statements and balance sheets are created. The book also takes you through the transfer journal, bank reconciliations, VAT, correspondent account, accounting in conveyancing matters, legislation applying to attorneys' accounting and partners' capital accounts. Easy-to-understand examples clearly explain the principles involved.

CONTENTS

- Glossary of Terms
- Double Entry Bookkeeping
- Recording Accounting Transactions
- Accounting Controls
- Value-Added Tax
- The Transfer Journal
- The Trust Account
- Correspondents
- Conveyancing Transactions
- Types of Legal Practice
- Statement of Cash Flows
- Companies

SUITABLE FOR

- Students or candidate attorneys who need to pass the accounting component of a university or book-keeping for the attorneys entrance exam
- Practising attorneys or candidate attorneys who need to understand basic legal accounting
- Anyone needing a simple, easy-to-use guide to accounting, whether for general or legal purposes



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2013



144 PAGES

MASTERING GROUP FINANCIAL STATEMENTS

A guide to International Financial Reporting Standards for groups (Volume 1)

RYAN KRAUT

Mastering Group Financial Statements Volume 1 is part of a two-volume set which provides Accounting students and practitioners with an invaluable practical guide to the often-complex world of group accounting.

Volume 1 illustrates how to apply the control definition in International Financial Reporting Standards (IFRS) 10 and covers in detail the principles and procedures for consolidating subsidiaries, in accordance with IFRS 10. The book addresses the key disclosure requirements of group financial statements and explains the basic concepts of business combinations. It gives detailed explanations and numerous practical worked examples to provide readers with a comprehensive overview of the IFRS principles and concepts underlying group accounting. It therefore serves as a roadmap for preparing group financial statements in varying scenarios.

Along with technical group accounting guidance, this text offers practical group accounting exam techniques, intended to minimise time students spend answering questions and maximise marks earned. The comprehensive selection of self-assessment questions at the end of each chapter, and online case study questions and solutions, allow students to test their understanding of the subject matter and sharpen exam technique.



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577 PAGES

CONTENTS

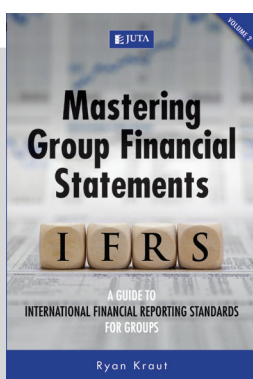
- An Introduction to Group Accounting
- IFRS 3 Business Combinations – Basic Concepts
- Consolidation of a Wholly Owned Subsidiary
- Consolidation of a Partly Owned Subsidiary and Sundry Consolidation Aspects
- Consolidations: IFRS 3 Fair Value Adjustments to Subsidiary Assets At Acquisition
- Intragroup Transactions and Balances
- Consolidation of Complex Groups
- Consolidating a Subsidiary with Preference Shares

KEY FEATURES

- Question bank, which can be used as test and exam questions, or for tutorials – solutions are available as well.
- Extensive examples.
- Solutions to end of chapter self -assessment questions
- PowerPoint® slides.

SUITABLE FOR

- Second to fourth year accounting students
- Practitioners



MASTERING GROUP FINANCIAL STATEMENTS

A guide to International Financial Reporting Standards for groups (Volume 2)

RYAN KRAUT

Mastering Group Financial Statements Volume 2 is an essential resource for understanding the application of the International Financial Reporting Standards (IFRS) to business combinations, investments in associates and joint arrangements, changes in ownership interests in investments, foreign operations and the group statement of cash flows.

The book gives detailed explanations and numerous practical worked examples, to provide readers with a comprehensive overview of the IFRS principles and concepts underlying group accounting. It therefore serves as a roadmap for preparing group financial statements in varying scenarios. Along with technical group accounting guidance, this text offers practical group accounting exam techniques, intended to minimise time students spend answering questions and maximise marks earned. The self-assessment questions at the end of each chapter, together with comprehensive online case study questions and solutions, allow students to test their understanding of the subject matter and sharpen exam technique.

CONTENTS

- IFRS 3 Business Combinations – Advanced Aspects
- Application of the Equity Method: Associates and Joint Ventures
- IFRS 11 Joint Arrangements
- Change in Investment Ownership Interests Through Buying and Selling Shares
- Change in Investment Ownership Interests Arising from Share Issues and Share Buy-Backs
- Foreign Operations
- Group Statement of Cash Flows



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KEY FEATURES

- Question bank, which can be used as test and exam questions, or for tutorials – solutions are available as well.
- Extensive examples.
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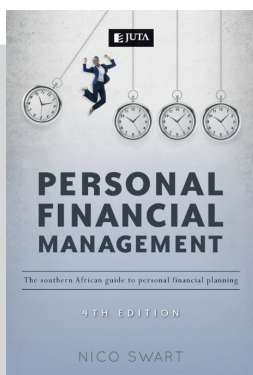
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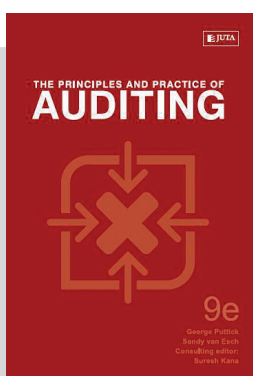
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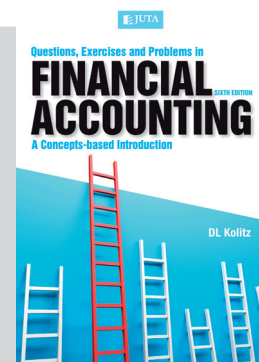
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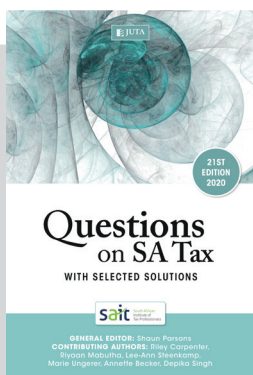
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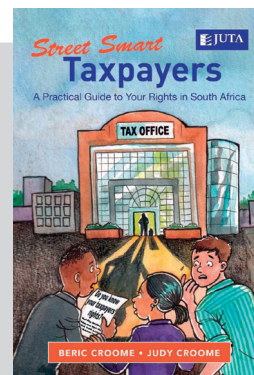
STREET SMART TAXPAYERS: A PRACTICAL GUIDE TO YOUR RIGHTS IN SOUTH AFRICA

B CROOME AND J CROOME (AUTHORS)

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- Taxpayers' right to administrative justice
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- Taxpayers' right of access to courts
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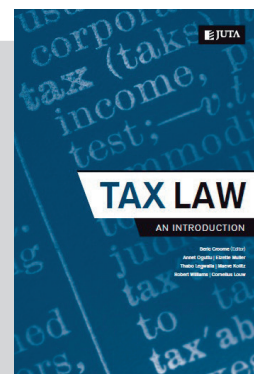
The book also sets out the principles and explains the practices of the South African Revenue Services (SARS). It provides practical guidance on the Income Tax Act and applicable case law, and homes in on problem areas where students seek a greater understanding.

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- Jurisdiction to Tax
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- Exempt Income
- Deductions
- Capital Allowances
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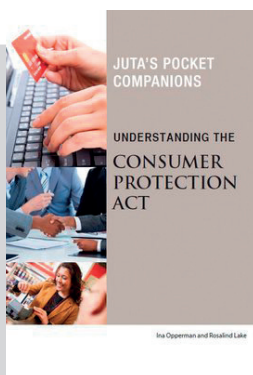
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M BOTES (AUTHOR)

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- Zero-rated taxable supplies
- Exempt supplies
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- Imported services

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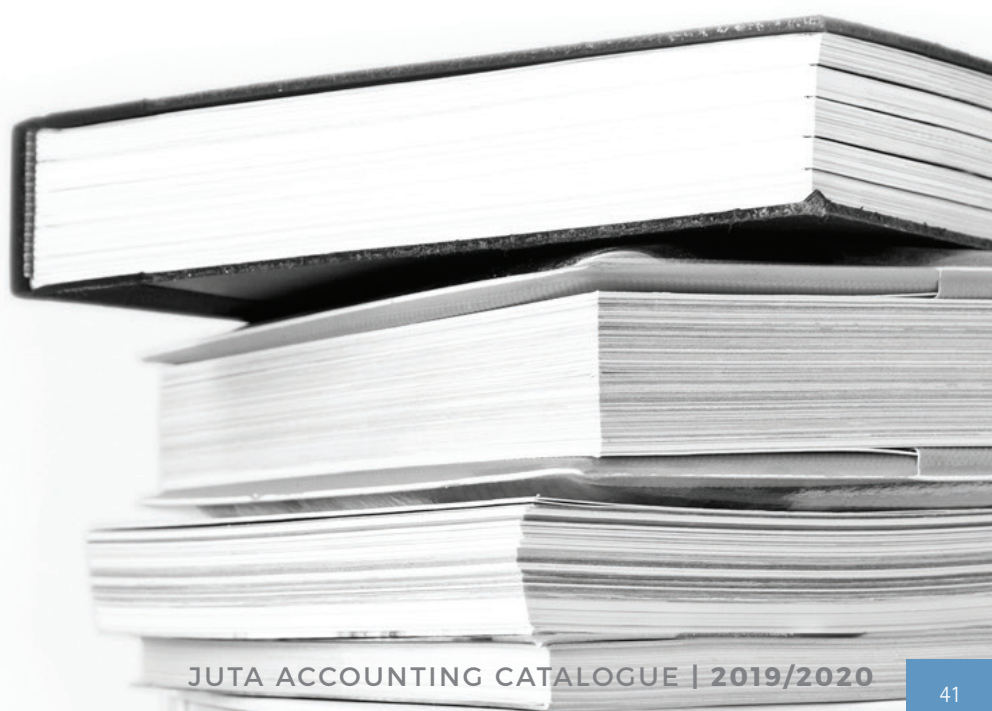
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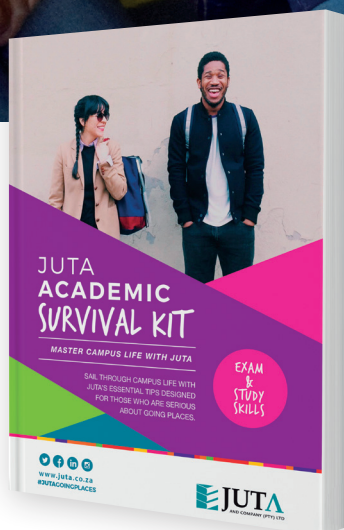
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