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There is a need to develop South Africa's human resources and to raise the level of skills of our workforce. Juta Academic Publishers understands this and continually seeks ways to raise the benchmark for academic publishing. We also share the national dream of making higher education more accessible to all.

To this end our goals are to:

- translate trends and policies in education into useful learning and support materials;
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- produce concise guides for educators; and
- contribute to general literacy and develop a culture of reading.

Our publishing programme includes:

- the production of high quality, interactive materials for students and educators in southern Africa;
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- Online question banks
- Videos covering core concepts
- Mobile-friendly glossary
- Exam and study skills

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Please note that all prices are applicable from July 2015 to June 2016.



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Trade orders and enquiries

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We would like to draw your attention to the following terms and conditions for the return of stock to Juta and Company, and request that you familiarise yourself with our policies and procedures in order to expedite your approval requests timeously and with minimum administration. Failure to adhere to these terms and conditions may delay the processing of customer credits or result in an authorisation request being rejected.

Trade returns

Only written applications for permission to return and exchange publications will be accepted. Please address requests to return and returns queries to:

Returns Administrator
Fax: +27 (0) 21 659 2755
Email: returns@juta.co.za

Application for returns must be accompanied by:

- The relevant invoice and account number(s);
- Titles, ISBN numbers and quantities that you wish to return;
- Reasons for the return;
- In the case of old-edition returns where these have been invited by Juta, a copy of the replacement order placed with our Customer Services Department for an equivalent number of copies of the new edition. Permission to return shall not be granted without such an order in these instances.

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- Only applications to return local publications within 12 months of the invoice date will be considered. Requests for returns on imported stock must be lodged within six months of the invoice date.

Successful / authorised applications

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- A copy of the Returns Authorisation must accompany all your returns.
- Juta will only accept goods in a resalable condition. (Product containing price stickers and other markings will not be accepted.)
 - ❑ On receipt by Juta, goods are evaluated by the Returns Administrator.
 - ❑ Discrepancies are further evaluated by the Customer Services Administrator and Stock Administrator prior to contacting the customer.
 - ❑ Customer complaints are referred to the Warehouse Manager for evaluation.
 - ❑ Unresolved complaints are referred to the Divisional Sales Manager.
- Returns authorisations are only valid for a period of 30 days from date of issue to the Trader by the Returns Administrator.

Unsuccessful returns applications

In the event of applications for the return of stock being denied, a Juta representative will inform traders of the reasons for this in writing.

Unauthorised returns

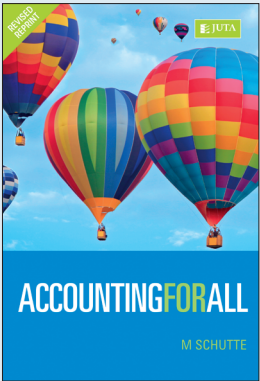
Goods must be collected from the Juta warehouse within seven days of being notified of an unauthorised return. Unauthorised returns which remain on our premises after seven days will be returned to the sender and the cost of this charged to the customer's account.

Reporting of quality and quantity discrepancies

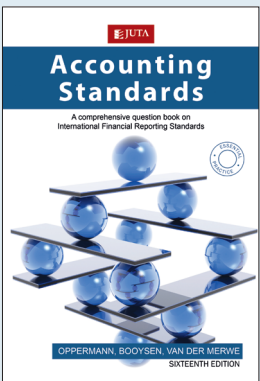
- All discrepancies should be logged with our Customer Services Department either via email to: cserv@juta.co.za, Fax: +27 (0) 21 659 2360 or Tel: +27 (0) 21 659 2300 within seven days of receipt of goods. Imperfect or mis-bound publications, or stock damaged in transit will be credited once the unsaleable publications have been collected and received at our Warehouse.
- Replacement goods will be invoiced in full.

Please Note:

- ❑ In instances where the return is not as a result of an error on Juta's part, the cost of carriage will be for the customer's account. Should the return be due to an error on Juta's part, we will arrange collection at our expense, with a carrier nominated by us.
- ❑ Returns on sale or discounted priced titles will not be accepted.



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Accounting for All

M Schutte

The aim of this book is to help students master Financial Accounting and Cost Accounting at first year level. Accounting for All is especially useful for students to whom Financial Accounting and Cost Accounting are not a major subject.

The content is written in an easy to understand manner and therefore enables students to work through each chapter on their own. The teaching methodology takes a step-by-step approach and is supported by extensive explanatory examples.

Contents

Basic Concepts in Accountancy – Accounting Process • Business transactions and source documents • Recording transactions (double-entry system) • Introduction to VAT • Books of prime entry • Bank reconciliation statement • The trial balance • Property, plant and equipment • Inventory • Year-end adjustments • Financial statements of a sole trader • Financial statements of companies • Statement of cash flow • Interpretation of financial statements • Basic cost accounting • Manufacturing concern • Cost behaviour • Budgets • Cost-volume-profit analysis • Payroll • Business ethics

Key features

Extensive examples • Lecturer support material

Recommended for

It is aimed first year students who do not have an Accounting background, but need a fundamental understanding of the accounting principles and concepts as it applies to the world of business.



Accounting Standards

HRB Oppermann, SF Booysen & N van der Merwe

The sixteenth edition of *Accounting Standards* introduces students to the principles of the International Financial Reporting Standards. Changes brought about by new and revised standards have once again been incorporated in this latest edition, mainly relating to the new hedge accounting section in IFRS 9, as well as IFRS 15 on revenue. The accounting principles are illustrated through questions that gradually increase in their degree of difficulty. This approach facilitates the students' understanding of these principles and allows them to get to grips with financial statements in a practical manner. This edition of *Accounting Standards* is intended to satisfy the students' requirements while at the same time reducing the lecturers' workload.

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 17 leases • 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 29 financial reporting in hyperinflationary economies • 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 39 financial instruments: recognition and measurement • 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

Key features

Guides students to gradually master accounting principles • Encourages independent learning • Reduce lecturer workload • Updated for the latest changes in the accounting field

Recommended for

Any accounting student will benefit from the countless opportunities to practise. Each chapter also contains a number of questions without solutions, which are made available to lecturers at prescribing institutions.

Rekeningkundige Standaarde

(Die Afrikaanse weergawe van Accounting Standards)

HRB Oppermann, SF Booyesen & N van der Merwe

Die sestiende uitgawe van *Rekeningkundige Standaarde* stel studente bekend aan die beginsels van die Internasionale Finansiële Verslagdoeningstandaarde. Veranderinge wat deur nuwe en hersiene standaarde meegebring is, is weereens in hierdie nuutste uitgawe bygewerk, grootliks met betrekking tot die nuwe afdeling oor verskansingsrekeningkunde in IFRS 9 sowel as die nuwe IFRS 15 oor inkomste. Die rekeningkundige beginsels word geïllustreer deur vrae wat geleidelik in moeilikheidsgraad toeneem. Hierdie benadering fasiliteer die student se begrip van die beginsels en stel hul in staat om finansiële state op 'n praktiese manier te bemeester. Hierdie uitgawe van *Rekeningkundige Standaarde* se doelstelling is om aan die behoeftes van studente te voldoen en om terselfdertyd die werklas van die dosente te verlig.

NEW
EDITION



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Advanced Questions on SA Tax

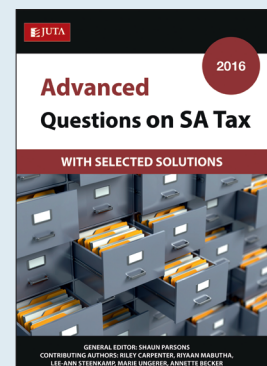
S Parson (Editor), A Becker, R Carpenter, R Mabutha, L Steenkamp & M Ungerer

Advanced Questions on SA Tax 2nd edition is the second of two publications designed together to provide comprehensive tutorial coverage to taxation students over a two-year basis. This book covers advanced topics and integrated questions. Questions on SA Tax covers foundational topics and those typically dealt with in the first year of tax study. 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 level 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.

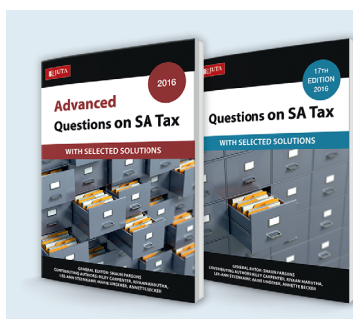
Recommended for

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

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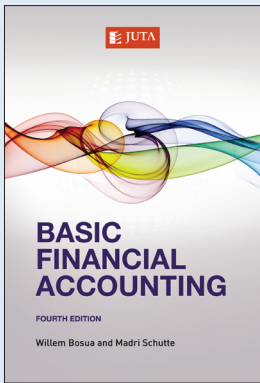
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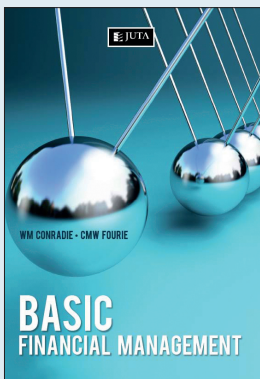
Bundle

Bundle includes *Advanced Questions on SA Tax* (see above) and *Questions on SA Tax* (see page 24).

2016
Soft cover
Printed 9781485117025
Price: R585



4th edition 2015
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224 pages
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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 the reader to test his or her 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.

The fourth edition has been thoroughly revised to take into account the latest IFRS terminology. Additional activities have been added to each chapter, and an entirely new chapter has been added on value-added tax.

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

Recommended for

Students with no prior knowledge in 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

Basic Financial Management

WM Conradie & CMW Fourie

Finance is the life-blood of an enterprise and sound financial management is critical to the ongoing health and vitality of an enterprise – even the best companies can go out of business because of poor financial management.

In *Basic Financial Management* the authors address the major elements and principles of sound financial management in an easily understandable and practical way, from basic accounting and financial statements to business statistics. The book opens with an introduction to financial management for marketing managers. The examination and analysis of basic accounting and financial statements that follow, use exercises and practical examples to reinforce the various financial concepts. The authors then investigate the capital requirements of an enterprise and discuss various ways of financing these requirements. Diagrams and graphs explain the important concept of financial break-even analysis. The book also considers different types of business budgets and shows how to manage credit and stock/inventory. It concludes with a detailed discussion on the increasingly important subject of business statistics.

Contents

An introduction to financial management for marketing managers • Basic accounting and financial statements • Analysing the annual financial statements • The capital requirements of an enterprise • Financing the capital requirements of an enterprise • The financial break-even analysis • Budgets • Managing credit • Managing stock/inventory • Business statistics

Key features

Important concepts and definitions are highlighted throughout the book, and the reader is provided with many practical examples and self-evaluation exercises.

Recommended for

Students of financial management • Anyone involved in the management of a business enterprise, from the manager of a small, privately owned business to the CEO of an international conglomerate

Business Management for Financial Planners

– A Guide to Creating a Sustainable Service-based Financial Planning Business

J Maree & L Rossini

Contents

Part I—An Overview of the Financial Services Environment: The fundamentals of financial planning
• The financial planning environment • A global perspective on financial planning • Requirements of a successful financial planner • The non-negotiable aspects of financial planning • Implementing changes

Part II—Building a Sustainable Financial Planning Business: Financial planning as a professional service
• The foundations of a service-based business • Clients – the number one priority • Service design
• Service delivery • Marketing to an existing client base and attracting new clients • The financial aspects of a business • Risk and business continuity planning • Exiting a business • Other important issues

Key features

Answers specifically to the new FAIS 'fit and proper' requirements • Sets out in two parts for better understanding of issues • Guides financial planners through all stages of the business life cycle

Business Transactions Law

R Sharrock

This book addresses fundamental questions about business transactions. The eighth edition has been substantially revised and updated to include developments up until 1 April 2011.

Contents

Introduction • Formation of the contract • Effect of the contract (General; Miscellaneous contracts) • Non-performance of the contract • Security • Insolvency • Appendices (Electronic transactions; Outline of certain aspects of the law of property; Employment Equity Act, 1998: Affirmative action)

Key features

The style of writing is intended to make the book more user-friendly: case studies are included in the text and are presented in a very readable style, and there are no footnotes • The introduction covers the basic legal concepts, judicial system, sources of law and the main divisions of the law thoroughly, to allow the book to be used by non-law students

Recommended for

Students • Law teachers • Legal advisers • Legal practitioners • Financial managers • Libraries

Cession for Students

(LegalEase – Elements series)

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.

Contents

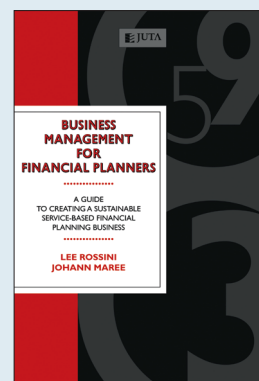
The substantive law of cession • Case studies • An introduction to the drafting of cession documents

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

Recommended for

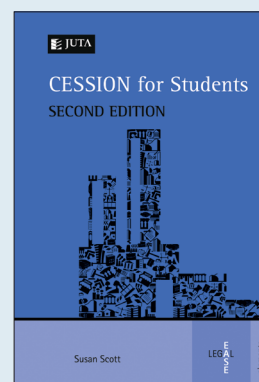
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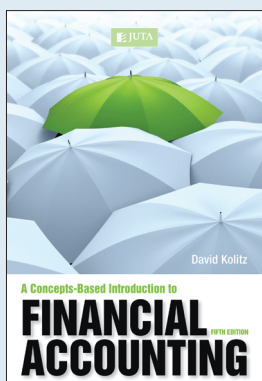
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Concepts-based Introduction to Financial Accounting, A

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 of accounting 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.

A strong emphasis is placed on comprehending the conceptual framework, and especially on understanding and applying definitions and recognition criteria of the elements of the financial statements. Students are able to acquire a conceptual understanding of each topic before considering the procedural aspects.

The fifth edition of *A Concepts-based Introduction to Financial Accounting* is up to date with the latest requirements of International Financial Reporting Standards. It incorporates expanded pedagogical features such as learning path tools at the beginning of each chapter and extracts from published financial statements within each chapter that relate to the chapter content. These complement the existing features including the highlighting of key definitions in the text and the integration of pause and reflect scenarios in each chapter.

This textbook has an accompanying question book by DL Kolitz, G Adams, MA Kolitz and CL Service, *Questions, Exercises and Problems in Financial Accounting: A Concepts-Based Introduction*.

Contents

The accounting environment • The conceptual framework • The accounting equation and the analysis of transactions • Recording external transactions • Recording internal transactions • Preparation of the financial statements • Closing entries • Value-added tax • Recording purchases and sales • The analysis journals • Property, plant and equipment • Inventory • Accounts receivable • Cash and bank • Accounts payable • Non-current liabilities and owners equity • Partnerships • Companies • Close corporations • Statement of cash flow • Analysis of financial statements • Non-business entities • Incomplete records

Key features

The chapter openers have been redesigned and now include a 'Business in 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 • The transactions in the Smart Concepts case study (that runs from chapter 2 to 7) have been grouped into four distinct sets to make the case study more manageable and understandable to students. In addition, there is a new innovative way of explaining and linking each transaction to the conceptual underpinning, the accounting equation and the double entry • 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 now 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 • The VAT chapter is introduced earlier and VAT implications are now included in the chapters on purchase and sale transactions, analysis journals inventory, PP&E, accounts receivable and accounts payable • 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 and including additional examples



Bundle
Bundle includes *A Concepts-Based Introduction to Financial Accounting* (see above) and *Questions, Exercises and Problems in Financial Accounting* (see page 23).
5th edition 2015
Soft cover
Printed 9781485110576
R643.00



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.

All the dominant company law topics are discussed in this work. In addition, insider trading and market manipulation receive detailed treatment although they do not strictly form part of core company law. Common-law precepts and principles which have been preserved by the new Act are also discussed wherever relevant. Comparative foreign law is taken into account as well.

Contents

Preface • Table of cases • Table of statutes • Introduction to the new Companies Act • The legal concept of a company • Types of companies • Formation of companies and the company constitution • Corporate capacity, agency and the Turquand Rule • Groups of companies and related persons • Shares, securities and transfer • Corporate finance • Governance and shareholders • Governance and the board of directors • Corporate governance • The duties and liability of directors • The auditor, financial records and reporting • Public offerings of company securities • Fundamental transactions, takeovers and offers • Shareholder remedies and minority protection • Enforcement and regulatory agencies • Business rescue and compromises • Winding-up • Insider trading and market manipulation • Transitional arrangements • Index

Recommended for

Legal practitioners • Corporate legal advisers • Financial directors, managers and consultants • Accountants • Law and commerce students • Company directors • Company secretaries • Libraries

Corporate Governance Handbook

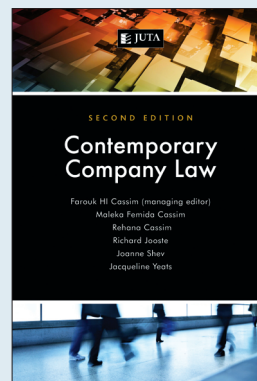
– Principles and Practice

JW Hendrikse & L Hefer-Hendrikse

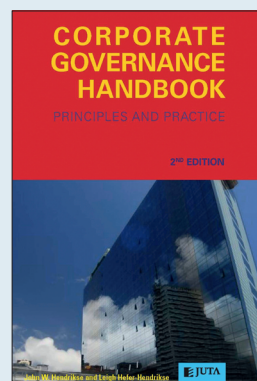
In today's competitive markets and in an environment that is focused firmly on customers, it is the quality of the service provided that often makes the difference between success and failure. An essential skill, needed by individuals in all types of organisations and at all levels, is being able to ensure that all potential or occasional customers are turned into loyal long-term customers or positive external advocates for the organisation. This informative text will provide the reader with the critical skills needed to achieve superior levels of customer service, to ensure that customers become and/or remain loyal to your organisation.

Contents

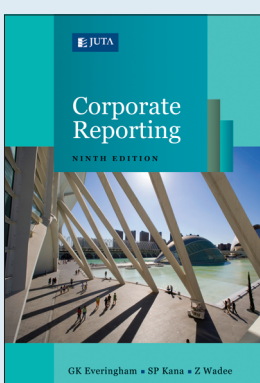
Corporate Power • Corporate and Business Performance • Business Environment • Corporate Control • Business Survival and Success • Business Opportunities • Governance Legislation and Regulations • Corporate Misconduct and Malpractice • Governance Codes • Corporate Governance Framework • Corporate Governance Principles • Shareholder Engagement and Activism • Ethics of Business • Companies Act 2008 and Corporate Governance • Power of The Board • Composition of The Board • Conduct of The Board • Conduct of Directors • Board Committees • Board Performance • Directors' Performance and Remuneration • The Board Chairman • The Chief Executive Officer (CEO) • The Company Secretary • Assurance and Audit • Risk Management • Business Rescue • Information Technology Governance • Corporate Social Responsibility Governance • Sustainable Development Governance • Internal Audit • External Auditors • Disclosure and Transparency • Financial Responsibility Reporting • Accounting Standards and Reporting • Integrated Reporting • Public Sector Corporate Governance • Non-Profit Sector Corporate Governance • Small And Medium Business Governance • Corporate Citizenship



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2nd edition 2011
608 pages
Soft cover
Printed 9780702177590
WebPDF 9780702195617
R569.00



9th edition 2012
688 pages
Soft cover
Printed 9780702188626
R450.00

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 CD containing valuable information referenced in the text • A glossary at the end of the book explains governance concepts and terms • New topics in corporate governance, such as the role of the independent non-executive director, and the enhanced role of an internal auditor • Case studies are integrated within the text to provide real examples.

Recommended for

Every Company Director and Secretary • Institutional Investors and Bankers • Credit Managers and Private Shareholders • Members of Close Corporations • Auditors and Accountants • Professional Advisors – Attorneys and Consultants • Regulatory Bodies • Higher Educational Institutions (Including Universities, Business Schools and Universities of Technology) in courses such as Corporate Strategy, Business Law, Tax, Accounting and Entrepreneurship.

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 incorporated 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 SME's, 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 corporate 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

Chapters: Corporate reporting • Presentation of financial statements • Financial statements of a public company prepared using IFRS • Illustrative consolidated financial statements IFRS for SMEs • 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

Recommended 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 Africa Approach



F Marimuthu (General Editor), E du Toit, T Jodwana, A Mungai, 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 Chartered Institute of Management Accountants (CIMA), 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.

Key features

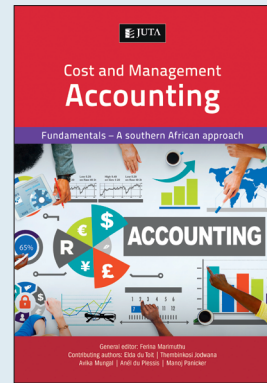
Case studies, theory review questions, test-yourself questions and detailed end-of-chapter exercises are geared to encourage self-study in students

Recommended for

- First and second year cost and management accounting students at universities, universities of technology and private HE institutions.
- Short courses with a focus on cost and management accounting fundamentals

About the general editor

Ferina Marimuthu is a Management Accounting lecturer at the Durban University of Technology. She has extensive lecturing experience in Cost and Management Accounting from basic to advanced levels which has included lecturing on the Unisa BCompt and CTA programmes. Ferina takes a keen interest in learning materials development and adding value to students' learning experience. She has also been involved with the writing of a variety of accounting textbooks and acted as reviewer on several books both locally and internationally.



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R455.00



Cost and Management Accounting

– Operations and Management – A Southern African approach



F Marimuthu (Editor), C Sinclair, E du Toit, G Fouché, I Dikgole & M Cloete

Cost and Management Accounting has a carefully developed pedagogical approach, focusing on both theory and practical applications. The text is based on the latest curriculum of the Chartered Institute of Management Accountants (CIMA) and higher education institutions. This truly Southern African text gives students exposure to the cost and management accounting profession. Using accessible language and engaging formats, this student-friendly resource helps the student understand more complex areas of cost and management accounting and simplifies the learning process.

Contents

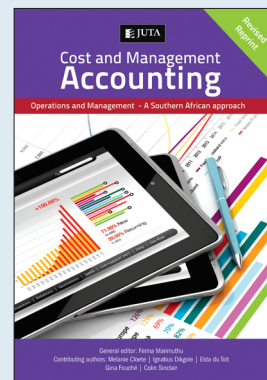
Cost classification, estimation and behavior • Costing systems • Cost-volume profit analysis • Short-term decision making • Linear programming • Cost and pricing management • The modern business environment • Activity-based costing and management • Learning curves and South African incentive schemes • Budgets • Standard costing • Decision-making under conditions of risk and uncertainty • Network analysis • Investment appraisal • Divisional performance evaluation • Inventory management • Developments in management accounting • Case studies

Key features

Extensive examples • Review questions • Case studies

Recommended for

It is aimed at students at universities and universities of technology, as well as those following MBA courses and other management accounting courses.



Revised reprint 2014
597 pages
Soft cover
Printed 9781485102816
WebPDF 9781485104667
R513.00





NEW EDITION

Financial Management

C Correia, D Flynn, E Uliana, M Wormald & J Dillon

Financial Management is the leading text on the theory and application of corporate finance in Southern Africa. The text makes reference to real world applications and financial decisions undertaken by South African companies.

The principles and requirements of SAICA's SA Competency Framework have been adhered to, as far as it relates to financial management. The book also incorporates all the current developments and relevant legislation that affect corporate finance, corporate governance, capital markets and tax legislation, namely the Companies Act of 2008, King III and International Financial Reporting Standards (IFRS), and official guidelines on corporate valuations and integrated reporting. The 8th edition further expands on corporate strategy and financial risk management.

The 8th edition includes a 'wrap-up and guidance' feature at the end of key chapters, showing further insight and guidance on the fundamental issues and concepts of key chapters.

Contents

Overview & corporate strategy • The time value of money • Risk & return • Portfolio management • Financial statement analysis & integrated reporting • Valuations • The cost of capital • Capital budgeting • Further issues in capital budgeting • Risk analysis & capital budgeting • Working capital • Current asset management and short-term financing • Sources of finance • Capital structure • Leasing • Dividends & share buy-backs • Mergers, acquisitions, corporate restructuring & business rescue • Risk management & derivatives • International financial management • Business planning, strategy & financial modelling

Key features

The textbook has been updated in terms of: Professional ethics and codes of conduct in terms of revisions and updates from SAICA and the CFA Institute • Tax and other related legislation • The implementation of the new Companies Act, which affects corporate actions such as share buy-backs • Corporate restructurings, turning around financially troubled businesses and explanations of the workings of the business rescue provisions (Chapter 6 of the new Companies Act) • The tax effects on capital equipment purchases and the revisions in capital gains tax • BEE financing structures and BEE rules • Extensive reference to the wisdom and insights of Warren Buffett and how his views reconcile to finance theory • Extensive use is made of Excel™ models to explain each topic in finance • Many examples from the real world and reference to the practices of South African companies • An extensive number of questions per chapter, which vary from 25 to 42 questions per chapter

Recommended for

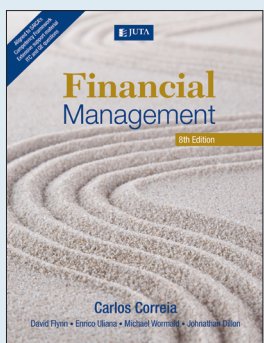
Undergraduate and postgraduate BCom or business students • Practising accountants • Internal and independent auditors • Business managers, strategists and analysts • Managers/students undertaking courses at business schools

Fundamental Accounting

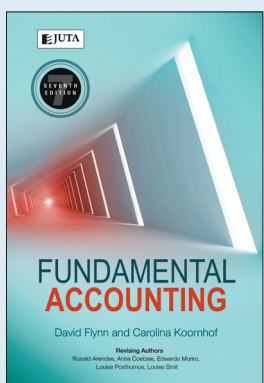
D Flynn & C Koornhof (Authors) and R Arendse, A Coetzee, E Muriro, L Posthumus & L Smit (Revising Authors)

Fundamental Accounting presents the basic yet essential knowledge required for first-year financial accounting courses at universities and universities of technology. In this seventh edition, the excellent foundations of previous editions have been built on to include: Legislative compliance aligned to the Companies Act 71 of 2008 and IFRS • An updated chapter on the framework of accounting with exam-standard questions • An updated chapter on non-current assets with more information relating to VAT transactions • A chapter focusing specifically on VAT • Updates relating to the accounting treatment of accruals.

Its 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.



8th edition 2015
1 200 pages
Soft cover
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R783.00



7th edition 2015
788 pages
Soft cover
Printed 9781485112112
WebPDF 9781485117803
R545.00



Key Features

Chapter objectives and required outcomes • A comprehensive question and fully demonstrated solution at the end of every chapter • Over 500 questions, ranging from introductory to more complex levels • In addition to solutions to the questions in the textbook, the 7th edition introduces additional support for lecturers at prescribing institutions on the Juta Academic website namely, PowerPoint® slides and theory-based concept tests for each chapter.

Recommended for

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

General Principles of Commercial Law

M Havenga, P Havenga, E Hurter, R Kelbrick, E Manamela, T Manamela, H Schulze & BC Stoop

General Principles of Commercial Law/Algemene Beginsels van Kommersiële Reg provides non-law students with a succinct exposition to the general principles of commercial law. The books contain a wide selection of topics influenced by the Independent Regulatory Board for the Auditors law service course. The 7th edition has been updated to reflect recent statutory and other developments in commercial law and includes a new chapter on the Consumer Protection Act 68 of 2008.

Contents

Introduction of the South African legal system and the science of law • General principles of the law of contract • Specific contracts: Sale; Lease; Insurance; Credit agreements) • Specific aspects of Commercial Law • Labour law • Intellectual property law and franchising • Alternative dispute resolution • The law of agency • Forms of business enterprise • The law of competition • Security • Banking law and paying instruments • Other methods of payment • The law of trusts • The law of insolvency • The law of administration of estates • Consumer protection

Algemene Beginsels van Kommersiële Reg

M Havenga, P Havenga, E Hurter, R Kelbrick, E Manamela, T Manamela, H Schulze & BC Stoop

Die Afrikaanse weergawe van *General Principles of Commercial Law*.

Graded Tutorials on Auditing

P Bourne, R Clayton, R Jooste, T Minter, G Puttick & J Shev

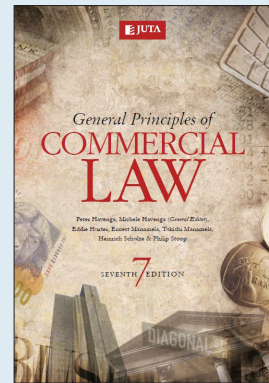
The tutorial questions in this edition cover the latest auditing syllabi of the South African Institute of Chartered Accountants (Part 1 of the Qualifying Examination) and the Public Accountants' and Auditors' Board (Part 2 of the Qualifying Examination – Audit specialisation).

Hundreds of questions span various topics and are graded into three categories according to their levels of difficulty, in compliance with the South African accounting profession's definition of levels of knowledge: **B: Basic** (Level 1: Knowledge and comprehension) • **I: Intermediate** (Level 2: Application) • **A: Advanced** (Level 3: Integration)

The sequence of questions in each section runs from basic through intermediate to advanced.

Topics covered in the book include: The auditing profession and the auditor • The audit process – planning and risk assessment • Systems and controls • Audit evidence and audit procedures • Evaluating, concluding and reporting • Legal aspects • Corporate governance.

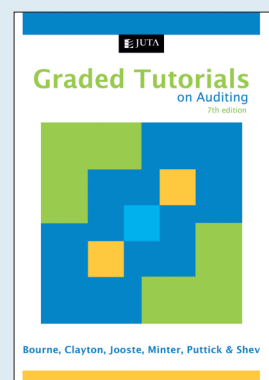
The seventh edition has been updated in accordance with new syllabi. Solutions are available to prescribing institutions from the publisher.



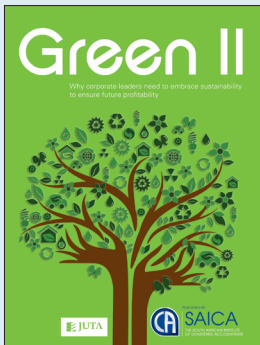
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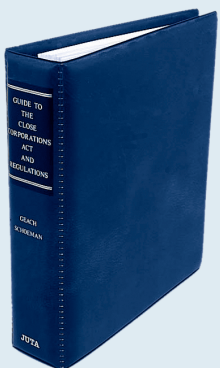
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Published since 1984
Approx. 750 pages
Loose-leaf
Printed 9780702115509
R860.00

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* 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 corporate leaders and businessmen in embracing sustainability.

Contents

Part I: 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*

Part II: 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*

Part III: 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*

Recommended 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 business green initiatives • Portfolio committees dealing with sustainability

Guide to the Close Corporations Act and Regulations

W D Geach

The Companies Act 71 of 2008 secures the continued existence of close corporations that were formed prior to the Act's commencement. *Guide to the Close Corporations Act and Regulations* provides a practical guide to this popular business entity and deals with its functioning and winding-up in light of corporate law reform. It also offers assistance on the conversion of a close corporation into a company.

Contents

Introduction to close corporations • The Close Corporations Act • Regulations, notices and practice notes • Prescribed forms, draft association agreement, and other specimen documents • Commentary



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Guide to the Companies Act and Regulations

W D Geach

The *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

IFRS for Small and Medium-sized Entities: A Tutorial Book



C Dubourg, S Gomez, W Maroun, G Marques, W Mohamed, M Moola, Y Yasseen & W van Zijl

IFRS for Small and Medium-Sized Entities: A tutorial book consists of over 100 questions dealing with the application of IFRS for SME's issued by the International Accounting Standards Board. Short topic-specific questions are designed to encourage learners to work through the relevant sections of the IFRS for SME's. This is complemented by full length questions dealing with multiple aspects of specific sections of the IFRS for SME's including recognition, measurement and disclosure issues. For more advanced learners, exam-style questions, with varying degrees of integration, are also available. Students will benefit, not only from the comprehensive analysis of IFRS for SME's, but from detailed recommended solutions which have been carefully referenced to the relevant section of the IFRS for SME's and form recommended mark and time allocations to improve exam technique.

Key features

A mix of short and full length questions with varying degrees of complexity and integration • Recommended solutions and mark-plans • Easy-to-print solution packs for prescribing institutions • A sample of case studies for prescribing institutions

Recommended for

Undergraduate students with a basic knowledge of accounting at universities, universities of technology and private HE institutions • Postgraduate (honours) students in accounting seeking a specialisation in IFRS for SMEs and interested in key differences between IFRS for SMEs and IFRS • Financial accounting short courses concentrating on IFRS for SMEs

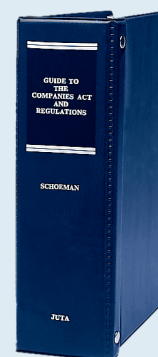
Internal Auditing

– An Integrated Approach

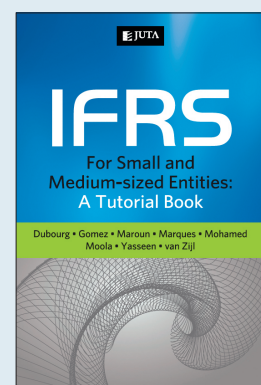
R Cascarino

Internal Auditing – An Integrated Approach 3e 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.

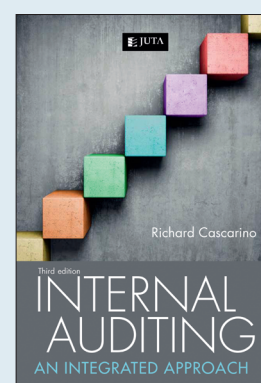
Some new information in this edition includes: The changing role of Internal Audit in today's business environment • The Free Market and the Marxist critique of the free market system • Corporate Morality and Ethical Management • The "Cube" approach to risk assessment • ERM and Internal Audit • Auditing Business Process Cycles • Auditing Business Environments • Current and emerging technology issues for internal auditors.



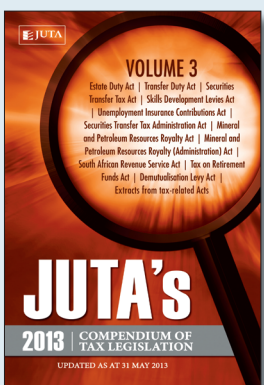
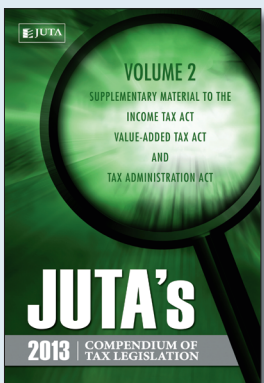
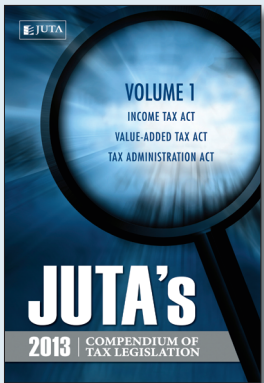
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5th edition 2013
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Volume 3
5th edition 2013
Soft cover
Printed 9781485100744

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 Behavior • 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

Recommended for

This updated edition is recommended 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. It is also suitable for internal and external auditors employed in internal departments or professional practices providing outsourced internal audit or management assurance services, as well as senior financial personnel responsible for corporate governance, risk management and internal controls. It will also be of interest to Chartered Accountants with a specialist interest in governance and control issues.

About the Author

Richard Cascarino is CEO of Richard Cascarino & Associates, a successful audit consulting and training company based in Johannesburg, SA and Denver, USA. He has been involved in the development of courses in Internal Auditing, IT Auditing and Governance for the School of Accountancy, University of the Witwatersrand, Johannesburg. His books are used at universities worldwide and serve as reference guides for Internal, IT and Forensic auditors. He is chairman of the Audit and Risk Committee of the Department of Public Enterprises in South Africa.

Juta's 2013 Compendium of Tax Legislation

– Volumes 1–2 and Volume 3

Juta's Statutes Editors

The fifth edition of *Juta's Compendium of Tax Legislation* follows on from the 2012 edition, which was a complete revision of earlier versions of this publication. Published in three volumes, the Compendium has been restructured and enhanced for the tax practitioner, providing a unique reference guide incorporating a comprehensive collection of fiscal legislation, interpretation notes, practice notes and advance tax rulings.

Amendments to legislation in terms of Act 28 of 2011 (Tax Administration Act) and Acts 21 and 22 of 2012 (Tax Administration Laws Amendment Act and Taxation Laws Amendment Act) are incorporated in the 2013 edition.

Volume 3 of this work, available July 2013, comprises the Transfer Duty Act, the Estate Duty Act and numerous other pieces of tax legislation, as well as a comprehensive case digest. It reflects the law as at 31 May 2013.

Contents

Volume 1: Income Tax Act • Value-Added Tax Act • Tax Administration Act • Rates of normal tax and rebates • Income tax monetary threshold subject to periodic legislative change

Volume 2: Income Tax Act – supplementary material (Regulations and notices; Practice notes; Interpretation notes; Binding private rulings; Binding general rulings • Value-Added Tax Act – supplementary material (Regulations and notices; Practice notes; Interpretation notes; Binding private rulings; Binding general rulings) • Tax Administration Act – supplementary material (Regulations and notices; Interpretation note)

Volume 3: Estate Duty Act and related material (Estate Duty Act; Regulations) • Transfer Duty Act and related material (Transfer Duty Act; Interpretation note) • South African Revenue Service Act • Tax on Retirement Funds Act • Securities Transfer Tax Act • Skills Development Levies Act • Unemployment Insurance Contributions Act • Demutualisation Levy Act • Securities Transfer Tax Administration Act • Mineral and Petroleum Resources Royalty Act • Mineral and Petroleum Resources Royalty (Administration) Act • Extracts from Acts (Taxation Laws Amendment Act 20 of 1994; Income Tax Act 21 of 1995; Revenue Laws Amendment Act 35 of 2007; Voluntary Disclosure Programme and Taxation Laws Second Amendment Act 8 of 2010; Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003) • A comprehensive case digest containing summaries of the most important cases from 2007 to 2012

Recommended for

Tax managers • Tax attorneys • Chartered accountants • Tax 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

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

Recommended for

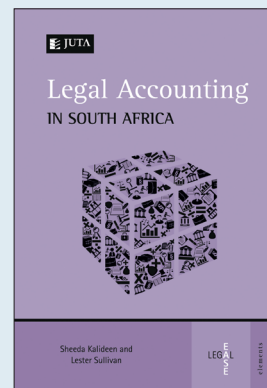
Students or candidate attorneys who needs to pass the accounting component of a university or book keeping for the attorneys entrance exam • Practising attorneys or candidate attorneys that needs to understand the basic legal accounting • Anyone needing a simple, easy-to-use guide to accounting, whether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

Modern Insurance Law in South Africa

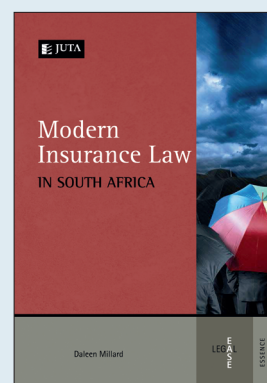
(LegalEase – Essence series)

D Millard

Modern Insurance Law in South Africa aims to explain the basic principles of insurance law in plain language. Insurance law is often perceived as complicated because the statutory framework consists of three acts, namely the Long-term Insurance Act 52 of 1998 and Short-term Insurance Act 53 of 1998, and the Financial Advisory and Intermediary Services Act 37 of 2002. While the former two Acts regulate insurers and insurance products, the latter Act regulates intermediaries and advisors of financial products, of which insurance forms an important part. Often practitioners find it hard to understand which statute is applicable to a particular situation. An added complication is that many aspects regarding insurance are still regulated by common law. This book contains a systematic explanation of the most important aspects of insurance law in the South African context.



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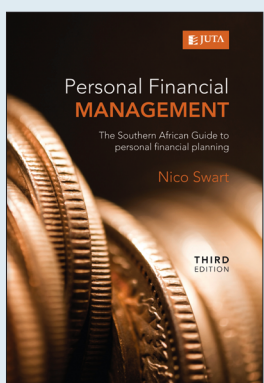
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178 pages
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Contents

Introduction to and history and sources of insurance law • Basis of insurance • Object of insurance: Insurable interest • Essentials of a contract of insurance • Formation of an insurance contract • Requirements for a valid contract of insurance • Misrepresentation • Contents and interpretation of an insurance contract • Nature and operation of obligations arising from an insurance contract • Risk • Vesting and contents of claim to indemnification or satisfaction; enforcement of claim • Premium • Insurer's rights based on warranties • Insurer's rights to subrogation and salvage • Rights and duties of third parties under an insurance contract in favour of a third party; cession and assignment • Performance and reinstatement by the insurer; termination of the insurance • Insurance intermediaries • Double insurance, over-insurance, under-insurance and reinsurance • Short-term insurance, including marine insurance • Long-term insurance • Supervision of insurance business • Bibliography • Table of cases • Table of statutes • Index

Recommended for

Law students • Candidate attorneys • Schools of Legal Practice • Insurance practitioners



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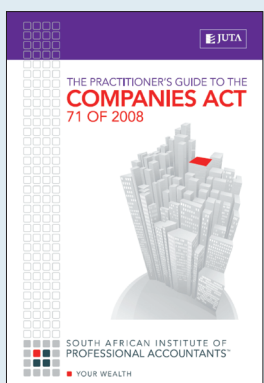
Personal Financial Management

N Swart

Personal Financial Management provides a comprehensive and integrated structure for the field of personal finances. For success in personal financial planning, knowledge of the steps is essential: career planning, income tax planning, estate planning, investment planning, protection planning, credit planning, health care planning, retirement planning, emigration planning. All of these important elements can have far-reaching positive or negative financial implications for an individual. By following all the steps, an individual will be empowered to take informed, personal financial decisions.

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2011
200 pages
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Practitioner's Guide to the Companies Act 71 of 2008, The

The South African Institute of Professional Accountants (SAIPA)

The South African Institute of Professional Accountants (SAIPA) is proud to present this guide to the Companies Act 71 of 2008, authored specifically for SAIPA members and other practising accountants. *The Practitioner's Guide to the Companies Act 71 of 2008* offers clear guidance to those who have to grapple with and apply the provisions of the new Act. The Companies Act 71 of 2008 is intended to be the modern corporate law for a modern commercial world. The Act introduces many new legal concepts, rules and regulations with which many corporate law practitioners are quite unfamiliar.

Demystifying the legal jargon, this book is: essential for accountants, auditors, company secretaries, legal practitioners and university students • written in an easy to understand format • a dispensable reference guide to corporate law.

Contents

Introduction to the New Companies • The concept of Legal Personality • Types of companies • Close Corporations • Formation of companies • The company constitution • Governance and directors • The fiduciary and statutory duties of directors • Corporate governance and the King III Code • Corporate finance: shares and distributions • Shareholders' meetings • Shareholders' remedies • Business rescue and compromises • Fundamental transactions • Enforcement of the Companies Act • Transitional arrangements • The Corporate Law Amendment Act



Principles and Practice of Auditing, The

G Puttick, S van Esch & S Kana (Consulting editor)

The ninth edition of this standard reference for students and practitioners is in line with the global and local changes in the auditing profession.

This publication is cross-referenced to *Graded Tutorials on Auditing* by Bourne et al. (see page 17). This link will ensure that students will be able to integrate theory with practice and application.

Contents

The Auditing Environment: Introduction to the Origins and History of Auditing • Nature and Objectives of Assurance Engagements • Regulation and Professional Responsibilities of the Registered Auditor

The Auditing Profession and the Auditor: The Audit Process, Approach, Quality Control and Fraud Considerations in an Audit of Historical Financial Information • Audit Planning • Audit Evidence – Fundamental Concepts • Audit Evidence – Audit Sampling and Other Means of Testing • Audit Documentation and Working Paper Files

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Questions, Exercises and Problems in Financial Accounting: A Concepts-based Introduction

NEW EDITION

DL Kolitz, G Adams, M Kolitz & C Service

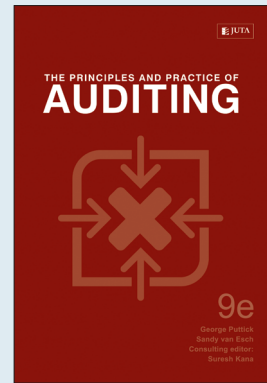
This book of questions, exercises and problems has been prepared to accompany the textbook, *A Concepts-Based Introduction to Financial Accounting*. The chapters in this book correspond to the chapters in the textbook for ease of reference when both books are used together. However, this question book can be used independently of *A Concepts-Based Introduction to Financial Accounting*.

Each chapter is divided into a selection of questions, exercises and problems. The questions are multiple choice and ensure understanding of a topic before moving on to the exercises and problems. The exercises are generally shorter in length and less complex than the problems, and can be used to develop proficiency in a topic where students are expected to reach the standard of the problems. On the other hand, where the level of the course dictates, the problems can be ignored and the exercises used in their place. The problems are longer and more complex in nature, requiring an in-depth understanding of the topic. In addition, there are three revision sets (after chapters 10, 16 and 23) which provide comprehensive coverage of material covered in earlier chapters. These are also excellent exam preparation material.

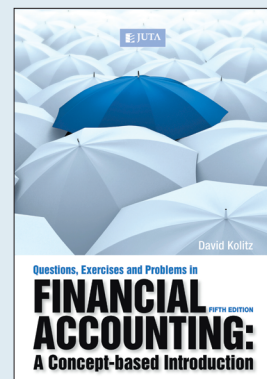
The book and accompanying solutions are up-to-date with the latest requirements of International Financial Reporting Standards.

Contents

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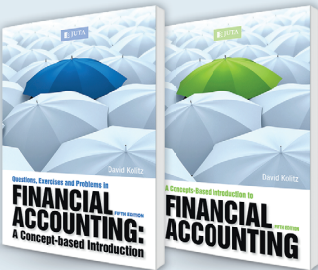
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Key features

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 • The VAT chapter is introduced earlier and VAT implications are now included in the chapters on purchase and sale transactions, analysis journals inventory, PP&E, accounts receivable and accounts payable.

Recommended for

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



Bundle

Bundle includes *Questions, Exercises and Problems in Financial Accounting* (see page 23) and *A Concepts-Based Introduction to Financial Accounting* (see page 12).

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Questions on SA Tax



S Parson (Editor), A Becker, R Carpenter, R Mabutha, L Steenkamp & M Ungerer

Questions on SA Tax 17th edition is the first of two publications designed together to provide comprehensive tutorial coverage to taxation students over a two-year basis. This book covers foundational topics and those typically dealt with in the first year of tax study. Advanced Questions on SA Tax covers more advanced topics and integrated questions. 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 level 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.

Recommended for

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



Bundle

Bundle includes *Questions on SA Tax* (see above) and *Advanced Questions on SA Tax* (see page 9).

2016
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17th edition 2015
334 pages
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Tax Law: An Introduction

B Croome (Editor), A Oguttu, E Muller, T Legwaila, M Kolitz, R Williams & C Louw

Tax Law: An Introduction is a practical guide for students studying tax as part of their law, accountancy or business studies. This book briefly describes the historical development of taxation in general, emphasising the development of the modern income tax system. *Tax Law: An Introduction* explains the South African tax system and important policy considerations, clearly setting out the key objectives and essential principles of taxation. It covers the areas of tax collection, taxation in the context of the South African Constitution and the interpretation of the Income Tax Act and the Taxation Laws Amendment Act of 2012.

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 hones in on problem areas where students seek a greater understanding.

Contents

The Origin and Historical Development of Taxation • Structure of Income Tax • Jurisdiction to Tax • Gross Income • Exempt Income • Deductions • Capital Allowances • Avoidance or Evasion • Employees' Tax and Provisional Tax • Capital Gains Tax and PAYE • Taxable Persons • Taxation of Companies • Administration • Returns • Assessments • Dispute Resolution and Collection of Tax

Recommended for

Undergraduates and Postgraduates

Understanding the Consumer Protection Act

– Juta's Pocket Companions

R Lake & I Opperman

Understanding the Consumer Protection Act forms part of Juta's Pocket Companion series which complements Juta's highly successful Pocket Statutes series. This title is an ideal companion to the *Consumer Protection Act* pocket statute.

Understanding the Consumer Protection Act systematically explains the Consumer Protection Act (CPA), one of the most far-reaching pieces of legislation in South African law. The CPA aims to protect consumers from inferior products and services. This has ramifications for many areas of law including contract, delict, company law and access to information.

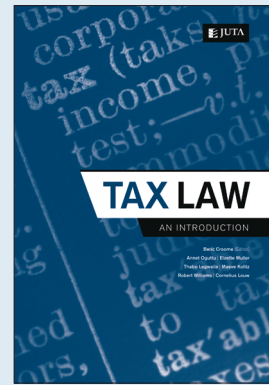
The book is written in an accessible, non-legalistic style, using icons and 'Key Points' boxes to further aid understanding of the Act.

Contents

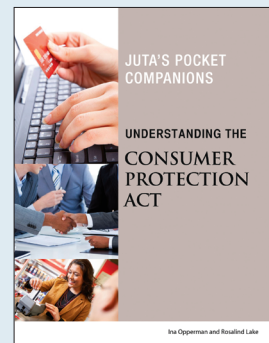
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