

ACCOUNTING GRADE 10**Lesson: Notes, Tasks and solutions****Inventory Control System****Learning Outcome 3: Managing Resources**

10.3.4 Discuss the perpetual inventory system and record transactions in the subsidiary journals and ledgers

What is perpetual inventory system?

Perpetual (continuous) inventory system is a method of finding the value of merchandise after each purchase or sale. It provides inventory and cost of goods sold data on a continuous, up-to-date basis.

- The cost of each item is recorded in the Trading Stock account when purchased.
- There is a continuous recording of trading stock movement, i.e. Trading stock accounts is updated after each purchase or sale.
- Records of the inventory quantities are kept and updates as they are bought and sold.
- It is possible to ascertain from the trading stock account, what the stock on hand should be.
- No detailed records of the actual stock on hand are maintained during the period.
- As merchandise is sold, its cost is transferred from trading stock account to the Cost of Goods Sold.
- The balance of the Trading stock account equals the cost of goods on hand.
- The balance of the Cost of Goods Sold account equals the cost of the merchandise sold to customers.

Example 1:

On May 1, 2006: Purchased 1,000 units of goods at R30 per unit. On May 6, 2006: Sold 200 units of goods at R50 per unit on credit. Record the transaction in the subsidiary journals and post to the ledger.

Perpetual inventory system:

1/5/2006		Debit	Credit
	Trading stock	30 000	
	Creditors Control		30 000
6/5/2006		Debit	Credit
	Debtors Control	10 000	
	Sales		10 000
6/5/2006		Debit	Credit
	Cost of goods sold	6 000	
	Trading Stock		6 000

* Changes in trading stock account are recorded after each transaction.

POSTING TO THE LEDGER

Dr
Cr

Trading stock Account

1/5/06	Creditors control	CJ	30 000	6/5/06	Cost of goods sold	GJ	6 000

Dr
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Creditors Control account

1/5/06				1/5/06	Trading stock	GJ	30 000
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Platinum Grade 10 Accounting Practice

**Elsabé Conradie, Derek Kirsch, Mandy
Moyce**



Platinum Grade 10 Accounting Practice :

Accounting theories, practices, education and human capital formation trends ,2025-09-15 This book aims to provide empirical and conceptual insights into contemporary accounting theories practices education and approaches adopted to advance human capital formation in the discipline Although new accounting practices have emerged in the modern world conceptual and empirical research that provides a holistic comprehensive understanding of these evolutions and human capital approaches used to promote capabilities formation in accounting remains scarce Contemporary research often focuses on developing a framework for integrating accounting practices while coverage of human capital development is limited Instead research strands on accountancy and human capital are growing separately without a comprehensive empirical and conceptual framework for integrating the two concepts Insights on accounting practices and human capital developments are necessary for building a holistic understanding of the two concepts and working towards adopting an interdisciplinary approach The findings in this book seek to advocate for the need to develop highly skilled generations who may meet the requisite accounting and financial capabilities required in the modern global economy This book adopts both conceptual and empirical methods to address the gap in the literature on the need for research that focuses on human capital formation in the accounting and finance discipline It contributes an interdisciplinary perspective on the intersectionality between accounting practice and the human capital formation of individuals who possess the requisite knowledge

Accounting, Grade 10 Elsabé Conradie,Derek Kirsch,Mandy Moyce,2012-02-23 No blurb **Essential Practice of Surgery** Jeffrey Norton,M. Li,R. Randal Bollinger,Alfred E. Chang,Stephen F. Lowry,Sean J. Mulvihill,Harvey I. Pass,Robert W. Thompson,2006-05-11 A condensed version of the critically acclaimed Surgery Basic Science and Clinical Evidence Essential Practice of Surgery provides a state of the art evidence based approach to surgery for surgeons residents and medical students The book is divided into 8 comprehensive sections providing the most succinct coverage of critical topics Care of the Surgical Patient Gastrointestinal Endocrine Surgery Vascular Surgery Cardiothoracic Surgery Transplantation Cancer and Associated Disciplines Over 250 illustrations and 340 tables including 62 evidence based tables complement the text **Mining and Metallurgy** ,1923 *Best Practices in Business Technology Management* Stephen J.

Andriole,2008-09-26 Discussing specific best practices for making specific decisions this book offers qualitative and quantitative methods tools and techniques for deploying and supporting all kinds of information technology It identifies the range of technology decisions that managers make and the best practices that define good acquisition deployment and support decisions all in an easy to absorb conversational tone The book covers the interrelated business technology alignment areas of business strategy as well as technology applications architecture infrastructure support acquisition and organization Each section ends with a summary of actionable best practices **Gynaecology by Ten Teachers, 19th**

Edition Ash Monga,Stephen P. Dobbs,2011-03-25 First published in 1919 as Diseases of Women Gynaecology by Ten

Teachers is well established as a concise yet comprehensive guide within its field The nineteenth edition has been thoroughly updated integrating clinical material with the latest scientific advances With an additional editor and new contributing authors the new edition combines authoritative detail while signposting essential knowledge Retaining the favoured textual features of preceding editions each chapter is highly structured with overviews definitions aetiology clinical features investigation treatments key points and additional reading where appropriate Together with its companion Obstetrics by Ten Teachers the volume has been edited carefully to ensure consistency of structure style and level of detail as well as avoiding overlap of material For almost a century the Ten Teachers titles have together found favour with students lecturers and practitioners alike The nineteenth editions continue to provide an accessible one stop shop in obstetrics and gynaecology for a new generation of doctors Key features Fully revised some chapters completely rewritten by brand new authors Plentiful illustrations text supported and enhanced throughout by colour line diagrams and photographs Clear and accessible helpful features include overviews key points and summaries Illustrative case histories engage the reader and provide realistic advice on practicing gynaecology

Hematopoietic Stem Cell Transplantation in Clinical Practice Jennifer G. Treleaven, A. John Barrett, 2008-09-02 A guide to the practice of stem cell transplantation its status in the treatment of various disorders and the problems that arise after transplantation aimed at the whole transplant team An up to date guide to best practice in the use of stem cell transplantation covering current status in the treatment of malignant and non malignant conditions practical aspects and problems such as infection and graft versus host disease Has a practical accessible approach with free use of algorithms list tables Aimed at the whole transplant team this is an interdisciplinary field International contributor team with editors in the UK and USA Illustrated in colour throughout

Principles and Practice of Stereotactic Radiosurgery Lawrence S. Chin, William F. Regine, 2015-01-05 Principles and Practice of Stereotactic Radiosurgery Second Edition serves as the definitive reference textbook for SRS practitioners It provides a theoretical basis for the use of therapeutic radiation including imaging techniques and radiobiology The bulk of the textbook contains chapters that are comprehensive in scope on all diseases that are treated by SRS Lastly it addresses administrative and technical aspects of running an SRS unit Each chapter provides an expansive treatment of the subject with emphasis placed on the technical aspects of SRS so that practitioners in this field can use it as a daily reference Written by noted experts in the field Principles and Practice of Stereotactic Radiosurgery Second Edition is the only reference needed for neurosurgeons radiation oncologists and medical physicists at all levels of training and practice who are interested in SRS

Perez and Brady's Principles and Practice of Radiation Oncology Edward C. Halperin, Carlos A. Perez, Luther W. Brady, 2008 The thoroughly updated fifth edition of this landmark work has been extensively revised to better represent the rapidly changing field of radiation oncology and to provide an understanding of the many aspects of radiation oncology This edition places greater emphasis on use of radiation treatment in palliative and supportive care as well as therapy

Contemporary Obstetrics

and Gynecology for Developing Countries Friday Okonofua, Joseph A. Balogun, Kunle Odunsi, Victor N. Chilaka, 2021-08-05

This book is a comprehensive and easy to read guide to obstetrics and gynecology in developing countries. Although significant progress has been made towards the reduction of maternal mortality and morbidity globally, they are still unacceptably high in developing countries. This can be directly or indirectly tied to poor quality maternal health care and lack of access to cost effective comprehensive healthcare. Health practitioners in developing countries also contend with trying to keep abreast of recent developments in obstetrics and gynecology while dealing with lack of time resources and access to relevant information. This textbook was thus created by experts in obstetrics and gynecology with extensive experience in African clinical settings and consultants in developed countries to teach proper and accurate diagnosis, treatment and management of gynecologic and obstetric health issues within the context of developing countries. This second edition has been fully updated throughout with an added 25 chapters that cover topics such as reproductive health, gynecological cancers and research methods. The book is divided into six sections: Women's Reproductive Health, Obstetrics, Medical and Surgical Disorders in Pregnancy, General Gynecology, Gynecological Malignancies, Health Systems Organization, Research Methodology and Biostatistics. These section topics have been carefully covered by expert authors with the use of valid scientific data, policy instruments and adapted to the cultural and social context of developing countries with particular in depth coverage of conditions that have greater prevalence and incidence in developing countries. Each chapter also focuses on filling gaps in knowledge with a distinct pedagogical approach starting with a set of learning objectives and ending with key takeaways for the chapter. This is an ideal guide for residents, medical students, practitioners of obstetrics and gynecology, midwives, general practitioners and pediatricians, particularly those working in developing countries.

Biomarkers, Functional Mechanisms, and Therapeutic Potentials in Gastrointestinal Cancers Zequn Li, Kui Zhang, Qun Zhang, Huashan Shi, Dongshi Chen, 2023-11-17. Significant changes in diet, environment and population increase gastrointestinal cancer morbidity. A growing number of novel biomarkers and underlying mechanisms are being elucidated, some of which may even conflict with assumptions of past decades. Therefore, collecting recent findings on novel diagnostic, prognostic factors, biomarkers and/or risk factors in gastrointestinal cancers is a prerequisite for a better understanding of the disease. Despite remarkable progressions in surgical treatments and chemotherapies, the prognosis of gastrointestinal cancer is far from satisfactory due to the high occurrence of drug resistance. Based on the identification of novel biomarkers as well as their underlying mechanisms, targeted drug development will provide significant complementary therapeutic effects to conventional chemoradiotherapies. High throughput methods such as next generation sequencing on RNA level and mass spectrometry on protein/lipid/metabolite level serve as efficient strategies for biomarker identification and drug development. This Research Topic aims at presenting recent advances on gastrointestinal cancer biomarkers and their underlying functional mechanisms, providing a better understanding of carcinogenesis, tumor progression, tumor relapse as

well as drug resistance This will subsequently contribute to the development of novel therapeutic interventions targeting gastrointestinal cancers thus improving patients outcomes Treatment for Non Small Cell Lung Cancer in Distinct Patient Populations Junji Uchino,Torsten Goldmann,Hideharu Kimura,2022-02-24 **Minerals Yearbook** Mines Bureau,Geological Survey,Interior Department,2018-04-19 This edition of the U S Geological Survey USGS Minerals Yearbook discusses the performance of the worldwide minerals and materials industries during year 2013 and provides background information to assist in interpreting that performance These annual reviews are designed to provide timely statistical data on mineral commodities in various countries This volume covers data from Asia and the Pacific Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook Audience Government employees and contractors as well as businesses and employees all working in mineral related trades especially with interests in statistics about mineral commodities overseas will find this resource invaluable The American School Board Journal William George Bruce,William Conrad Bruce,1914 Inquiry Into the Strategic and Critical Material Stockpiles of the United States United States. Congress. Senate. Committee on Armed Services. Subcommittee on National Stockpile and Naval Petroleum Reserves,1963 Underground Mining Methods W. A. Hustrulid,Richard L. Bullock,2001 Reflecting the highly international and diverse nature of the industry a series of mining case studies covers the commodity range from iron ore to diamonds as extracted by operations located in all corners of the world Industry experts have contributed 77 chapters Relanguaging Language from a South African Township School Lara-Stephanie Krause-Alzaidi,2021-12-20 Using data from a long term ethnographic study of English language classrooms in a South African township this book highlights linguistic expertise in a setting where it is not usually expected or sought Rather than being peripheral and unskilled South African township teachers and learners emerge as skilled re languagers central to the workings of South African education and to our understanding of how language classrooms work This book foregrounds the heterogeneity flexibility and creativity of day to day language practices that African urban spaces are known for and conceptualises language teaching not as a progression from one fixed language to another but as a circular sorting process between linguistic heterogeneity languaging and homogeneity a standard language **Engineering and Mining Journal** ,1911 *Collier's* ,1906 **Inquiry Into the Strategic and Critical Material Stockpiles of the United States** United States. Congress. Senate. Committee on Armed Services,1962

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