

## **Errata**

### **Sole Trader and Partnership Accounts Workbook**

**The following errors were corrected in the July 2011 reprint of this text:**

Page 23 Activity 5.3 (b), first line, delete 'administration' and insert 'vehicle'.

Page 48 Activity 10.4 Difference 1: This should read 'Purchases of £360 from D Sewell have been correctly entered into the purchases ledger but were recorded as £630 in purchases day book. In other words, 'returns' should be deleted (twice).

Page 114 Answer to Activity 9.3, the first total on the credit side of Vehicles at cost account should be 32,000 (not 30,000).

Please note that the following errors have been highlighted on the AAT's answers to their sample practice assessment paper:

- Page 212 Variant 1, the profit available for distribution 1 October - 31 March should be £36,000 rather than £14,000.

- Page 212 Variant 2, Chris's credit balance b/d should be £0 rather than £300, therefore Chris's debit balance c/d should be £500 rather than £800.