

## IMPLEMENTING AUDITING PROCEDURES – ERRATA

- page 85            In the Solution to the Case Study in Section (b), the first sentence of the second paragraph should read as follows:  
  
                         'In this case the profits would be reduced by 20% to £160,000 and debtors by about 6% to £610,000.'
- page 131           In the section 'audit sales', blob 4, the final point should read 'ensure total on the daily takings sheet is correctly entered in the sales account'