

## **Bookkeeping Transactions Tutorial**

### **Corrections**

#### **Page 63**

The word 'debit' on the second line of 1 should read 'credit'.

#### **Page 92**

The date for the transaction on Value added tax account should read '19 Aug'.

#### **Page 93**

The account code for the 'total' column should read 'GL 1200'; the account code for the 'VAT' column should read 'GL2200'. There is no account code for the 'Net' column.

#### **Page: 114**

The last sentence on the page should read: 'This process is explained in full in the Case Study on pages 116 to 119'

#### **Page 124**

##### **Task 5.2**

(c) should be: 'after the prompt payment discount is deducted'

#### **Page 146**

The figure in the quantity column on the purchase order should be 1 and not 10

#### **Page 147**

The figure in the Quantity column on the invoice should be 1 and not 10

#### **Page 163**

The third note down should read "the VAT inclusive amounts from the total column are debited to the trade payables' individual subsidiary accounts in the purchases ledger".

#### **Page 167**

The heading of the second purchase ledger account should read 'Swan Equipment (PL 112)' and the 2nd transaction in this account for £192 should be dated 28 April.

#### **Page 214**

The bank account credit side transaction currently reading '30 Apr' should read '5 Dec'

#### **Page 223**

The Balance b/f in the Cash column should be £254 and in the Bank column should be £1,598

**Page 267**

**Answer 26 (C)**

Should read:

(c) Alpha-numeric coding - Account No HS234, postcode MR7 4EF or MR7 9JH.

**Page 273**

**4 (a)**

The thin and the bold lines at the bottom of the Sales Day Book both need to come up one row.

**Page 277 (g)**

The £750 amount should read £1,150

**Page 279**

**Task 6.6**

The last possible error in the list should be deleted