Bookkeeping Transactions Workbook

Corrections

Page 35
In the Purchases Returns Day Book, the third column should read ‘Credit note number’.

Page 58
The cash book, credit side. The last item in the heading should read ’Other expenses' and not 'Stationery Expenses'.

Page: 76
Answer to 3.7 (a) - Capital account increases should have a tick in the credit column.

Page 101
Part (d)
The answer should read '-£294' and not '-£282'.

Page: 112
Task 1(c)
The BACS amount should be £1,982 and not £1,197

Page 120
Task 3(d)
The invoice net total should be £270, VAT £54 and final total £324.
The options for the multiple choice question below should be:
(a) £324.00
(b) £307.80
(c) £312.90

Page 130
Invoices in Wesley Fasteners Ltd and Sansome Meats accounts should be on the Credit Side

Page 135
Task 1(a)
The quantity in the invoice should be 180 - all other calculations will then be correct

Page 165
Supplier account should read Petfood Supplies Ltd not Sparks Electrical Supplies

Page 185
Answer to Task 1(a) for Invoice 2 should be:
Invoice 2: £307.80 by (a) 16 August

Page 200

Answer (a) should read PEAR16 not PEARS16