

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

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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**