

## **Applied Management Accounting Tutorial Corrections**

2021 Printing

**Page 48**     **activity 1.14**

reported 21/9/22

The opening cash balance should be amended from (430) to (480).

**Page 121**

reported 08/04/25

The final sentence on this page should read: To calculate the direct labour efficiency variance the direct labour rate of £14 per hour was used.

**Page 322**     **activity 7.8**

reported 17/11/22

The residual income for Division Z should be amended from £689,000 to £698,000.