

Principles of Bookkeeping Controls Tutorial Corrections

2021 Printing

Chapter 2

reported 10/02/25

The Osborne Books material correctly states that debit card payments are normally deducted from the bank account one day after the payment is made, with the funds being reserved immediately. However, in its assessments, AAT treats debit card payments as impacting the bank account on the same day (ie reducing the bank balance immediately).

This affects pages 20, 22, 23 and 154 in the Principles of Bookkeeping Controls Tutorial.

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reported 09/03/23

In the final paragraph on the page: the total should be £96 (not £98)