

Errata – Advanced Bookkeeping Course Book, First Edition June 2016

Reference	Correction															
Chapter 3, Test your learning question 4 (p 69)	Add a 3 rd row to the journal entry table and add 'VAT control account' to the picklist.															
Chapter 6, Activity 1 (p 137) Chapter 6, Activity 4 (p 143) Chapter 6, Activity 6 (p 147)	Opening paragraph: change 'payments for the year' to 'payments in the year'															
Test your learning answers, Chapter 3 Question 4 (p 337)	<p>Correct the answer to:</p> <table border="1" data-bbox="472 407 1284 527"> <thead> <tr> <th></th> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td></td> <td>£</td> <td>£</td> </tr> <tr> <td>Machine at cost</td> <td>16,000</td> <td></td> </tr> <tr> <td>VAT control account</td> <td>3,200</td> <td></td> </tr> <tr> <td>Bank</td> <td></td> <td>19,200</td> </tr> </tbody> </table>		Debit	Credit		£	£	Machine at cost	16,000		VAT control account	3,200		Bank		19,200
	Debit	Credit														
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Machine at cost	16,000															
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Test your learning answers Chapter 8 Question 5 (p 345)	In the working for calculating the allowance for doubtful debts – adjustments – the narrative for the 141 adjustment should say 'increase in expense' rather than 'reduction in expense'															