

## **Study text**

**For exams in December 2017 and June 2018**

**Page 352: Answer b(ii)**

Final paragraph - please delete '(and corresponding overstatement of undistributable reserves)

**Page 385: Answer to Q18(a)(ii)**

Receivables days should be amended as follows:

Current year = 63 days

12 months earlier = 76 days

**Page 407: Sufficiency (of audit evidence)**

This is the measure of quantity of audit evidence.