

## Principles of Bookkeeping Controls Workbook Corrections

2021 Printing

### Page 50 activity 7.10

reported 27/01/23

Error 2 should read: The day book total of purchases for May 20-6 was £13,181. The amount entered in purchases account in the general ledger was £13,118.

### Page 77 answer 7.10 (b)

reported 29/07/23

"The correction for Error 2 should be:

Purchases Debit £63

Suspense Credit £63

The tutorial note should read:

The difference of £63 has been entered here. An alternative treatment is to take out the wrong figure of £13,118 (debit suspense; credit purchases) and then record the correct figure of £13,181 (debit purchases; credit suspense). The effect is the same as the net amount of £63 shown above."