

AAT External Auditing (ETAU) for AQ 2016 - Errata

Supplementary material for the Course Book (2nd edition 2017)

Location	Supplementary matter
Chapter 5 Page 161 Activity 12	Within the bank reconciliation, the top line states that the: 'Balance per bank statement' is £52,296.62. This should read 'Balance per cash book'. All other information is correct.
Activity answers Page 227 Activity 12	The printed solution to Activity 12 part (b) does not indicate which of the options should be selected. The solution to part (b) should look like this: Bank error Items to be written off Arithmetic Disclosure items Errors with source data All other information is correct.