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- (1) Wages paid of £356 had been completely omitted from the books.
- (2) The purchase returns day book had been overstated by £5600.
- (3) Cash drawing of C320 had been smilled from the accounts
- (4) Morgan had use his business bank account to pay for he son a car insurance at a cost of £642. This has been included in the business insurance for the year.
- (5) A commission and of E420 had been debited to the commission paid account.
- (6) A sales invoide C was entered in the purchase returns day book.
- 4 (b) Complete the one of state to show the effect and amount that each correction would have on the control of the control of

The first item his a completed for you

[5 marks]

750

	V	Increase	Decrease £	No effect
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Error (2)				
Error (2)	1			
Errox (4)				
Error (5)		-		
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