



Practice and Revision Kit UK version (17th edition)

Note: These errata only apply to an early version of the 17th edition of the Practice and Revision Kit; subsequent versions have been corrected for these issues.

Question 26 Zed

Exhibit 2: pages 41 and 290-291

The exhibit mentions an employment tribunal from November 20X5. This is a legacy error from when the question was originally set which was prior to ACCA adopting the current dating convention of 1 July 20X5 and should read 'June 20X5' instead.

Consequently, the solution refers to a subsequent event and IAS 10 - this first paragraph should be ignored but the remaining minimum wage content covering NOCLAR and the associated audit risks is still relevant to the answer.

Question 60 Basking

Part (b): page 122

A second paragraph of text is missing from the content regarding the provision. The missing text reads as follows:

'Audit procedures found that refund levels were similar to previous years and there was insufficient evidence at this early stage to confirm whether the new system was more effective or not.'