

Subject SA4

Corrections to 2022 study material

0 Introduction

This document contains details of any errors and ambiguities that have been brought to our attention in the Subject SA4 study materials for the 2022 exams. We will incorporate these changes into the study material each year. We are always happy to receive feedback from students, particularly details concerning any errors, contradictions or unclear statements in the courses. If you have any such comments on this course please email them to SA4@bpp.com.

You may also find it useful to refer to the Subject SA4 threads on the ActEd Discussion Forum. (You can reach the Forums by clicking on the 'Discussion Forums' button at the top of the ActEd homepage, or by going to www.acted.co.uk/forums/.)

This document was last updated on **8 February 2022**.

1 Course notes

Chapter 21: Accounting

Section 3.10

The employee contributions given in the example on page 17 should read \$5,000.