

**ERRORS IN BALANCING. A CONCISE  
HAND-BOOK DEALING WITH THE MORE  
USUAL CAUSES OF DIFFERENCES IN TRIAL  
BALANCES AND THE METHOD OF THEIR  
DETECTION. BASED ON ARTICLES WHICH  
HAVE APPEARED IN THE ACCOUNTANT**

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Errors in Balancing. A concise hand-book dealing with the more usual causes of differences in trial balances and the method of their detection. Based on articles which have appeared in the accountant by Anonymous

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*SECOND EDITION.*

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## ERRORS IN BALANCING.

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### **Preliminary.**

**I**N spite of the extreme importance of arriving at an exact balance of books which in any way pretend to be properly kept, and notwithstanding the fact that much time of both bookkeepers and auditors is frequently expended upon the discovery of errors in balancing, it is not a little singular that there exists at the present time no published work that professes to deal with the matter from a practical point of view. It is true that a short handbook upon the subject was published about forty years ago, but this work has been long out of print, and can hardly be said to have more than fringed upon the subject in question. It is therefore thought that considerable

interest will attach to the rules and explanations contained in this pamphlet.

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#### **Importance of Subject to Accountants.**

It may, at first sight, appear that the matter is one which hardly interests the professional accountant, inasmuch as the auditor is not supposed to commence his duties until the Trial Balance has been completed, and the draft Balance Sheet and Profit and Loss Account prepared. However desirable such a practice may be in theory, it is not, however, always carried out in its entirety, especially in the case of the audit of the accounts of private firms; while, as secretaries of public companies, accountants, of course, frequently occupy the position of book-keeper, and are thus directly interested in the subject now under discussion.

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#### **Systems for Localising Errors.**

The first step in the direction of discovering errors in balancing is one which should really have been taken into consideration before the books were commenced, seeing that it consists

entirely of the system upon which the accounts are to be framed. Where the transactions are not numerous and the number of accounts comparatively few, this is, of course, a point which has but little practical importance, but even in a concern of moderate magnitude it is of the greatest possible advantage to be in a position to *localise* any error which may appear on the face of the Trial Balance. Any system of accounts worth the name ought really to be so framed that in the event of there being an error in the Trial Balance it may be readily discovered in which of the various Ledgers the error exists; and it ought, further, to be equally easy to perceive whether the mistake has occurred upon the debit side or upon the credit side, or on both. For this purpose it becomes necessary to provide each Ledger with an Adjustment Account, to which is posted from month to month the totals of the various amounts in the Ledger itself. If this has been done and the *totals* of the various Ledger accounts are extracted instead of merely preparing a list of the balances of such accounts, it will be obvious that the aggregate of the totals of the various accounts in any one Ledger should agree with the totals shown upon the corresponding Adjustment Account, while, in the event of their not agreeing,