EXAMPLES.

First Process.	*Second Process.*	*Third Process.*
1829 25	1st column, 50	5 0
743 18	2d " 29	2 4 :
2562 28	3d " 34	3 2 : :
145 19	4th " 39	3 6 : : :
2823 25	5th " 39	3 6 : : : :
7574 28	6th " 19 994 90	1 6 : : : : :
4291 83		1 9 9 9 4 9 0
25 64		
19994 90		
333 25		

The process of adding two or more columns at once is much more simple than is generally supposed; requiring little, if any, more skill than the common method. The only point of difficulty is the necessity of adding units to units, tens to tens, etc. To give the student an idea of the process, we will take the two cent-columns in the above example, and add them together. Commencing with the lower amount, we proceed: 64 and 3 are 67, and 80 are 147, and 8 are 155, and 20 are 175, and 5 are 180, and 20 are 200, and 9 are 209, and 10 are 219, and 8 are 227, and 20 are 247, and 8 are 255, and 10 are 265, and 5 are 270, and 20 are 290; which is the sum of the two columns. It will be seen that we separate each amount into units and tens, adding the units to the units and the tens to the tens of the accumulating result. We will now vary the process by commencing at the top and adding downward; and also by adding the tens first: 25 and 10 are 35, and 8 are 43, and 20 are 63, and 8 are 71, and 10 are 81, and 9 are 90, and 20 are 110, and 5 are 115, and 20 are 135, and 8 are 143, and 80 are 223, and 3 are 226, and 60 are 286, and 4 are 290; the same result as before. By continued practice of this kind the student will soon astonish himself with his own proficiency. Let him practice on *two* columns, until he becomes thoroughly familiar with the process, and then take three, and four. The necessity of keeping his mind constantly on the alert for fear of adding tens to units, and units to hundreds, will serve to quicken his powers of concentration, and develop the practical resources of his mind.

TO DETECT ERRORS IN THE TRIAL BALANCE.

Unqoubtedly the best method for guarding against the trouble of finding errors in the Trial Balance is *not to make* them; but as this advice is much more easily given than followed, and as, in despite of the best efforts, Trial Balances do frequently fail to balance, a few hints as to the best methods of discovering the errors may be kindly received. In the first place let it be remembered that while the Trial Balance is not a *sure test* of the correctness of the Ledger, no Double Entry Ledger *can be* correct that does not balance; hence, the necessity of knowing that the sides are equal. The Trial Balance is simply the summing up of the debit and credit sides of the Ledger to

ascertain if they are equal. If the trial should prove that they are *not* equal, the cause must exist either in entries being omitted, posted to the wrong side, or in wrong amounts. A little observation will enable the accountant to classify the error under one of the above heads. If the precaution indicated in our first Double Entry sets be taken, viz.: to carry the total amounts posted into the Trial Balance—and either side agrees with the footing of the Journal columns, the difficulty is easily overcome, as the difference between the sides will show not only the error or combination of errors, but the *side* of the Ledger upon which they occur. For various reasons, however, it is not always convenient to embrace the total Ledger entries in the Trial Balance; therefore for general purposes, we would suggest the following process for detecting errors: *First,* make sure that an error exists. It is often the case that an overweening anxiety to have the sides of the Trial Balance equal actually produces a *supposed* error, by dissipating the mind while engaged in ascertaining the result, and thus persistently, though erroneously realizing its own fears, by errors in addition. If an error *seems* to exist, before attempting to find it go carefully over the work of addition, proving it in every way. If the test should prove that the sides do not equal, refer to the Ledger accounts, and ascertain that the proper amounts have been transferred to the Trial Balance. Foot up the accounts very carefully, and permit no doubt to exist that the exact *condition* of the Ledger is shown in the Trial Balance.—*Second,* If the error still exists, ascertain its *exact amount,* and then look carefully for the same amount in the Journal, which may have been omitted in posting. If no such an amount should appear, or should not prove to have been omitted, next ascertain if any Journal Entry exists of *half* the amount, which being posted to the *wrong side* would produce the difference. Should this test prove unsuccessful, ascertain if the difference be divisible by 9, and if so, look carefully for a transposition of some amount posted.*—*Third,* Should this process fail, the last resort is to *check* the postings. First ascertain that the Journal entries balance and then go carefully over the work, checking in pencil mark, all entries that have been properly posted both on the Journal and the Ledger. The most reliable process of checking is to have one person take the Journal and call off the Ledger titles and amounts, slowly and distinctly—the debits first, and credits next—while another examines the Ledger entries to see if they correspond. Many practical accountants adopt the plan of thus checking before attempting to take a Trial Balance, for the purpose, not only of facilitating the labor but of being assured that the Ledger is absolutely correct. *We cordially commend the practice,* believing that if it is adopted, and faithfully carried out, there will be little need of resorting to any other method to ensure a balance. Above all, *let the student hunt up his own errors* of balance; for while it is

* It is a curious fact that the difference between any given amount composed of two or more figures, and the same figures transposed, is divisible by 9. For example, the difference between 75 and 57 is 18; between 120 and 210, 90; between 195 and 159, 36, etc., all of which differences 18, 90, and 36, are divisible by nine, without a remainder. The illustration may be carried to any extent, with the same results.