



## A Concise Treatise on Commercial Book-Keeping; Elucidating the Principles and Practice of Double Entry, and the Modern Methods of Arranging Merchants Accounts

By Benjamin Franklin Foster

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1837 Excerpt: .is advanced, and the marks in the Ledger show what entries are compared. How is it known when the comparison is finished? Ans. By glancing over the Ledger and observing if the mark of comparison be affixed to each entry; if not, turn to the entry in the Journal which had not been marked, and observe if it be right. What is the best plan to rectify omissions? Ans. By inserting the entry omitted under the last article, when you discover the omission, and making a cross thus-j-against it on the margin, and another at the place where it should have been. If you have written a line entirely wrong, or in a wrong place, how do you proceed? Ans. Write the word error at the end, prefix a cross, and omit or cancel the sum. How should errors be cancelled? Ans. By drawing a line...



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