FINDING ERRORS

Many arithmetic errors (where total Debits do not equal total Credits) can be found quickly by using the following logic to locate the error:

Type 1:   Debit entered as a Credit or Credit entered as a Debit

Calculate the difference between the Debits and the Credits
Divide the difference by 2
Locate the new amount and check for the error

Type 2:   Transposition of numbers

Calculate the difference between total Debits and total Credits
Divide the difference by 9
The result must be a whole number (ie: 1, 2, 3, 4, etc.)

Examples:

Number should be	521	5210	52100
Number is	512	5120	51200
Difference	9	90	900
Divide by 9	1	10	100

Number should be	531	5310	53100
Number is	513	5130	51300
Difference	18	180	1800
Divide by 9	2	20	200

Number should be	541	5410	54100
Number is	514	5140	51400
Difference	27	270	2700
Divide by 9	3	30	300

Number should be	551	5510	55100
Number is	515	5150	51500
Difference	36	360	3600
Divide by 9	4	40	400

The final number will tell you the difference between the two numbers that are transposed. The number of zeros after the final number will tell you the position of the transformation.