

17. When an account is transferred from the Day Book to the Ledger, the number of the Ledger page is placed opposite the account in the margin of the Day Book. This shows that the account has been posted, and also indicates its place in the Ledger. A reference mark is also made in the Ledger in connection with each entry, showing where it is found in the Day Book. This mark may be either the date of the account or the page of the Day Book from which it is transferred, and it may be placed in a separate column for this purpose, or it may be placed above a horizontal line with the amount written beneath. The different modes of inserting reference marks in the Ledger are illustrated in the following examples of Frank Parker's account. In the first example both the page and date are given; in the second, the date only; and in the third, the page only.

Dr.				FRANK PARKER.				Cr.			
1887.								1887.			
Jan. 16	To D. B.	1	5	00	Jan. 16	By		1	6	25	
18	"	2	3	00	" 18	"		2	2	25	
20	"	2	73	25	" 20	"		2	72	75	

Dr.				FRANK PARKER.				Cr.			
1887.								1887.			
Jan.	To	16th 5.00	18th 3.00	20th 73.25	81	25	Jan.	By	16th 0.25	18th 2.25	20th 72.75
											81 25

Dr.				FRANK PARKER.				Cr.			
1887.								1887.			
Jan.	To	1 5.00	2 8.00	2 73.25	81	25	Jan.	By	1 6.25	2 2.25	2 72.75
											81 25

18. At certain times, usually at the end of each year, after the Day Book is all posted, the debit and credit sides of each account in the Ledger are compared. If they are equal, the sum is placed on each side on the same line, and a double line is ruled beneath. This is called *closing the account*.