

# COPCOR errors

(do not show in trial balance)

Comission	<ul style="list-style-type: none"><li>amount is posted to correct class of account but to the wrong account</li></ul>
Omission	<ul style="list-style-type: none"><li>both sides of the transaction have been completely omitted from the records</li></ul>
Principle	<ul style="list-style-type: none"><li>amount posted to the wrong class of account</li></ul>
Compensating	<ul style="list-style-type: none"><li>debit and credit errors cancel each other out</li></ul>
Original entry	<ul style="list-style-type: none"><li>error was made in the book of original entry - right from the start</li></ul>
Reversal	<ul style="list-style-type: none"><li>account that should have been debited is credited and vice versa</li></ul>

# Errors that DO show in the trial balance

Transposition	<ul style="list-style-type: none"><li>where the figures of an amount are transposed (39 instead of 93)</li></ul>
Addition	<ul style="list-style-type: none"><li>error in addition in trial balance or in general ledger account</li></ul>
Posting	<ul style="list-style-type: none"><li>one side of a transaction is posted to the wrong side of an acount</li></ul>
Partial omission	<ul style="list-style-type: none"><li>one side of the transaction is not posted</li></ul>
Unequal posting	<ul style="list-style-type: none"><li>where the debit side of the transaction does not equal the credit side</li></ul>