

LESSON 6 CROSSFOOTING

- OBJECTIVES:**
- Understand crossfooting
 - Perform crossfooting to verify row and column totals.

Crossfooting is summing the rows and columns to make sure they match. Accountants often use crossfooting. Crossfooting can be used to validate calculations.

1. Add up each row and column.
2. Add the totals for the rows and the columns.
3. If all calculations were correct, the totals for the rows and columns should be the same. If they are not, an error was made somewhere.

Exercise 1: Total each row and column and then find the totals of each. They should match.

	North	South	East	West	Total
Jan	15,998	23,957	49,000	7,109	_____
Feb	62,455	109,210	53,098	100,476	_____
Mar	27,109	13,098	99,001	46,297	_____
Apr	86,293	54,827	59,816	23,547	_____
Total	_____	_____	_____	_____	_____

Lesson 6 Review: Repeat the exercises below until you are comfortable with the crossfooting. Then compare your answers to the key in the appendix. When you are comfortable with crossfooting, move on to Lesson 7.

	Apples	Oranges	Bananas	Grapes	Total
Jones	\$32,983	\$17,298	\$94,380	\$10,376	_____
Smith	\$46,239	\$26,340	\$80,002	\$47,092	_____
Gates	\$59,280	\$32,923	\$103,238	\$56,234	_____
Total	_____	_____	_____	_____	_____

Lesson 6 Review (continued)

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
OR	4,328	3,342	7,326	2,237	_____
WA	6,248	8,200	7,239	9,040	_____
ID	1,234	3,023	3,889	2,065	_____
NV	4,578	5,880	6,007	6,435	_____
CA	89,230	97,300	102,324	94,042	_____
Total	_____	_____	_____	_____	_____

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