After TechKnow Consulting uses all but the last line on a journal page, columns are proved and ruled before totals are carried forward to the next page.

To prove a journal page, TechKnow Consulting verifies that the total debits on the page equal the total credits. Three steps are followed in proving a journal page.

1. Add each of the amount columns.
2. Add the debit column totals, and then add the credit column totals.
3. Verify that the total debits and total credits are equal. Because the total debits equal the total credits, page 1 of the journal is proved.
   
   If the total debits do not equal the total credits, the errors must be found and corrected before any more work is completed.