

Rise 168

Chapter 168: The Truth Finally Emerges

"Although we can now confirm that there is an issue with the account books, exactly where the problem lies..."

The elderly accountant, whose hair was streaked with gray, posed another question after calming down. While the previous method had exposed the fraudulent accounts, it still could not pinpoint exactly where the falsifications had occurred.

After the elderly accountant raised this issue, everyone turned their eyes toward Zhu Ping'an. After witnessing his skills earlier, the accountants had already recognized his abilities. Now, they once again placed their hopes on him.

Of course, Zhu Ping'an did not disappoint them.

"Naturally, this method can confirm the presence of false accounts, but it cannot trace the discrepancies in inflows or outflows. However, I happen to have a method for that as well."

As he spoke, Zhu Ping'an found a blank sheet of xuan paper on a nearby table. Then, dipping his brush into ink, he carefully drew a table on the paper—what was essentially a modern double-entry bookkeeping form.

The fraudulent accounts they were dealing with were recorded using a "three-legged" accounting method, which was ultimately a type of single-entry bookkeeping. It was far inferior to modern double-entry bookkeeping. Compared to the principles of modern accounting, the "three-legged" system had significant shortcomings. It lacked the essential components of scientific double-entry bookkeeping, such as structured account organization and classification of accounting items. Additionally, it did not have a comprehensive method for calculating profit and loss or producing financial reports. The fundamental mindset of those using the "three-legged" method was that as long as non-cash transactions did not raise issues, other aspects could be overlooked. This perspective was highly one-sided. The "three-legged" method intertwined single-entry and double-entry accounting, making it prone to errors when recording transactions. Not only was it difficult to detect mistakes, but correcting them also required considerable effort and time.

Thus, to accurately uncover the issues in these accounts, all that was needed was to reorganize them using modern double-entry bookkeeping, making the discrepancies immediately apparent.

These accountants were among the best in their field in ancient times. After examining Zhu Ping'an's double-entry bookkeeping form for a while, they quickly grasped its brilliance.

"Brilliant!"

"Incredible! I dare say this bookkeeping method will one day become widespread!"

"Recording the same transaction twice in two interrelated accounts—this is ingenious! It allows for a complete understanding of each economic transaction, providing a comprehensive picture of financial activities and outcomes."

"Amazing! This method makes it easy to conduct trial balances on account records, ensuring their accuracy."

The accountants couldn't contain their excitement and began applauding, their admiration overflowing.

Eager to put this newfound knowledge into practice, they immediately used Zhu Ping'an's template to create numerous accounting tables. After asking him a few key questions, they became fully engaged, tirelessly re-recording the earliest accounts using the new method.

Whenever they encountered uncertainties, they would turn to Zhu Ping'an for clarification, their attitudes now a stark contrast to how they had treated him at the beginning.

"Hurry! Notify the kitchen to prepare a feast—only the best dishes, cost is no concern!" Wealthy Master Li was overjoyed, hurriedly instructing his servants to prepare fine food and wine.

"Young Master Zhu is truly a prodigy!" His enthusiasm for Zhu Ping'an had significantly increased, and he now spoke with the warmth of an elder. With a grand gesture, he declared, "Stay! You must stay and taste my family's finest dishes!"

The scheming young lady rolled her eyes dramatically at her father.

Meanwhile, the little maid Hua'er blushed, her face flushed with excitement, though it was unclear exactly what had thrilled her so much.

Seeing this, Zhu Ping'an also realized that he wouldn't be able to go home for lunch, so he cupped his hands and asked Master Li to have someone deliver a message to his family to avoid worrying his parents.

"Hmph, don't get too proud!"

The sly girl glared at Zhu Ping'an, and her little cherry-like lips silently mouthed a few words at him.

Although Zhu Ping'an couldn't read lips, seeing the arrogant eye roll of the sly girl, Li Shu, he knew it couldn't be anything nice.

Really. He and this girl definitely had no compatibility. She didn't like him, and he didn't like her either...

The accountants worked enthusiastically, not at all like people who had been working overtime for three days. Even the old accountant with gray hair seemed to have regained twenty years of youth, full of energy and enthusiasm. Even Zhu Ping'an felt a little embarrassed by their vigor.

The accountants were working hard, and Zhu Ping'an couldn't stay idle either. He was frequently asked by the accountants for advice and had to move between three desks.

With more than ten accountants, along with Zhu Ping'an, they were constantly busy. Zhu Ping'an followed the Ming dynasty's counting methods and refrained from using Arabic numerals or modern calculation

methods—after all, that would be too revolutionary. The bookkeeping method he used was simply an innovation based on the original, so it was still acceptable. Modern numbers and calculation methods were like a creation of the world and would be difficult to explain.

So, Zhu Ping'an also lent a hand using the Ming dynasty's counting method. As for the abacus, Zhu Ping'an still couldn't get the hang of it, but the accountants found it perfectly normal, smiling and reassuring him that practice makes perfect and that young Master Zhu didn't need to worry.

The hot food had been brought a long time ago, but the accountants had no intention of stopping. Even after Master Li asked his servants to invite them twice, they still didn't stop working.

The food had gone cold, so Master Li waved his hand for the servants to take it back to the kitchen to reheat.

"Hahaha... Found it... There's a big problem with this entry, 1,230 taels, 5 qian, 4 fen, and 4 li of outflow..."

"I also found one, Wang Xiaoer received salt silver of 7,459 taels, 5 qian, 3 fen, 2 li, but it doesn't match the account..."

"I found two places here..."

"This is wrong, there's a big mistake here..."

The accountants excitedly pointed out the flaws in the accounts. Each one of them had dark circles under their eyes, yet they were as excited as a cat who saw fish.

Upon hearing this, Master Li shook his plump body and walked over with large strides, making the floorboards creak under his weight.

"Good, good, Lao Wang, Lao Wang, write it down, write it down!" Master Li, his face flushed, waved his chubby hands in anger and excitement, instructing Wang the accountant to record the issues in the year's accounts one by one.

Lao Wang?

Zhu Ping'an looked at Wang the accountant with an odd expression, causing the sly girl, Li Shu, to glance at him curiously.

At this point, the food had already been reheated twice.

The accountants still refused to stop and wanted to continue checking the accounts for the other years. However, at this moment, a clear "gū~~~" sound was heard.

The accountants looked in the direction of the sound.

"Hehe, I'm ashamed, my stomach is protesting..." Zhu Ping'an explained with a calm smile, completely at ease and without a trace of embarrassment.

The accountants couldn't help but laugh along with him, not in a mocking way, but with genuine warmth.

"We've been inconsiderate, haha, let's eat first and continue later," the gray-haired accountant said with a kind smile, suggesting that they have their meal.

The suggestion to eat from the old accountant was unanimously accepted.