

**MODERN COIN
MANIPULATION: EMBRACING
EVERY SLEIGHT AND SUBTLETY
INVENTED AND KNOWN**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649459414

Modern Coin Manipulation: Embracing Every Sleight and Subtlety Invented and Known by T. Nelson Downs

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

T. NELSON DOWNS

**MODERN COIN
MANIPULATION: EMBRACING
EVERY SLEIGHT AND SUBTLETY
INVENTED AND KNOWN**

MODERN
COIN MANIPULATION

EMBRACING EVERY SLEIGHT AND SUBTLETY
INVENTED AND KNOWN

BY
T. NELSON DOWNS
"KING OF KOINS."

INCLUDING (NOW PUBLISHED FOR THE FIRST TIME)

*A complete explanation of his World Famous Coin Creation,
"The Miser's Dream."*

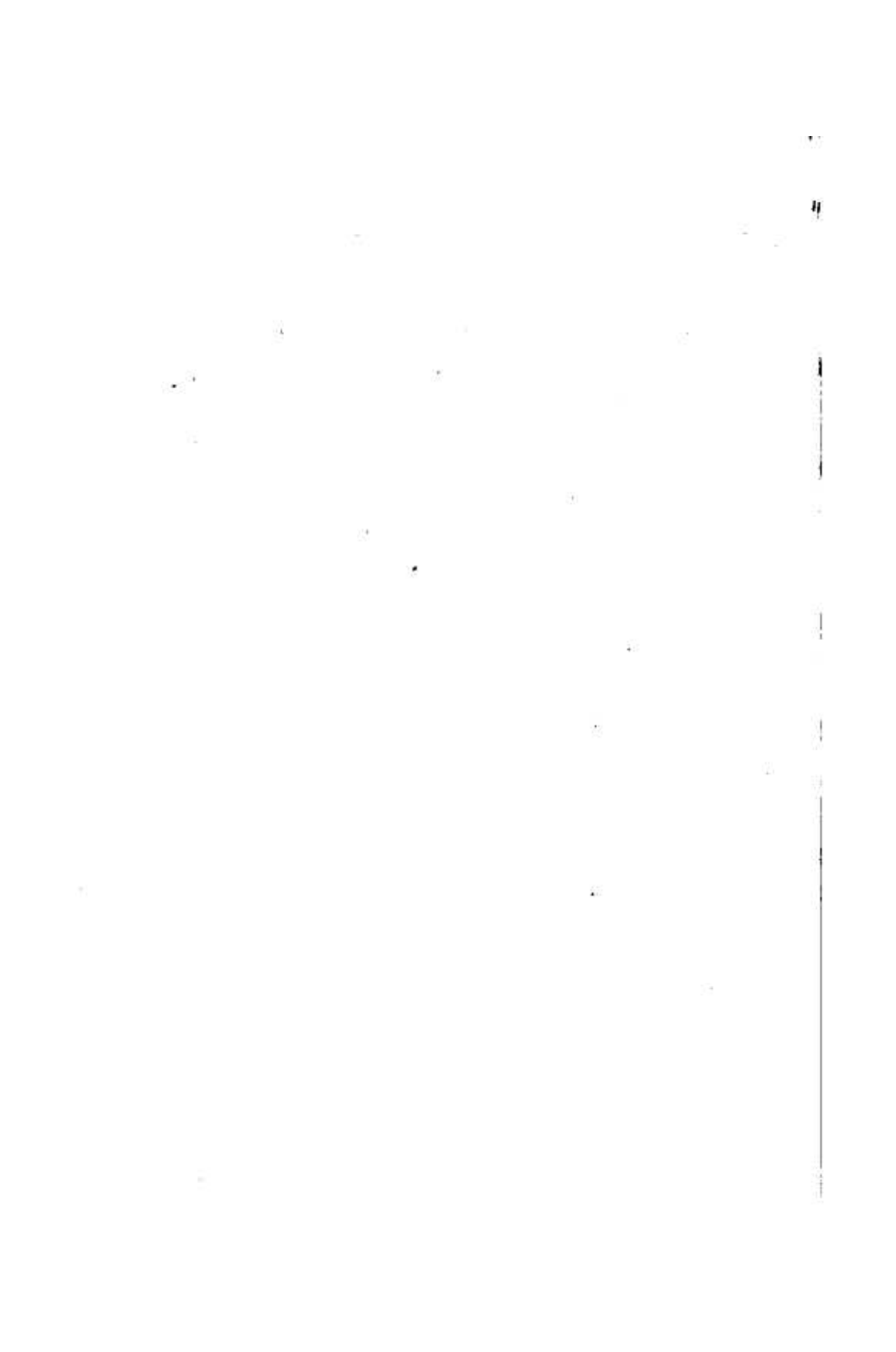
FULLY ILLUSTRATED

NEW YORK
GEORGE ROUTLEDGE & SONS (LIMITED)
PUBLISHERS AND IMPORTERS
119 & 121 WEST 23D STREET

This Book is Dedicated
BY THE AUTHOR
TO THE
MAGICAL FRATERNITY OF THE WORLD.

December, 1900.

3161



CONTENTS.

| | PAGE |
|------------------------------------------------------------------------------------------------|------|
| CHAPTER I. | |
| FULL EXPLANATION OF THE AUTHOR'S ORIGINAL COIN CREATION "THE MISER'S DREAM"..... | 9 |
| CHAPTER II. | |
| A SERIES OF ABSOLUTELY NEW AND ORIGINAL COIN PASSES AND VANISHES | 57 |
| CHAPTER III. | |
| MISCELLANEOUS COIN TRICKS AND COMBINATIONS. | 68 |
| CHAPTER IV. | |
| CONCISE DESCRIPTION OF ALL THE MECHANICAL DEVICES INVENTED TO IMITATE "THE MISER'S DREAM".. | 126 |
| CHAPTER V. | |
| ADDITIONAL COIN TRICKS..... | 143 |
| CHAPTER VI. | |
| INCLUDING OBSERVATIONS..... | 166 |

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income.

In the second section, the author provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third section focuses on the classification of accounts. It discusses the different types of accounts used in accounting, such as assets, liabilities, equity, revenue, and expense accounts. It explains how these accounts are organized into a chart of accounts and how they are used to record transactions.

The fourth section covers the journalizing process. It describes how transactions are recorded in the general journal and how they are then posted to the appropriate T-accounts. This section includes a sample journal entry and a T-account diagram to show the flow of information.

The fifth section discusses the trial balance. It explains how a trial balance is prepared and how it is used to verify the accuracy of the accounting records. It also discusses the importance of balancing the books and how to identify and correct errors.

The sixth section covers the preparation of financial statements. It describes how the information from the T-accounts is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of providing a clear and concise summary of the company's financial performance.

The seventh section discusses the closing process. It explains how the temporary accounts (revenue, expense, and owner's drawing) are closed to the permanent accounts (assets, liabilities, and equity) at the end of the accounting period. This process ensures that the books are ready for the start of the next period.

The eighth section covers the correction of errors. It discusses the different types of errors that can occur in the accounting process and how they are identified and corrected. It also provides a sample journal entry for correcting an error.

The ninth section discusses the importance of internal controls. It explains how internal controls are used to prevent and detect errors and fraud in the accounting process. It also provides a list of common internal controls that should be implemented in any business.

The tenth and final section discusses the importance of ethics in accounting. It explains how accountants are expected to follow a code of ethics and how they should handle conflicts of interest. It also provides a list of ethical principles that should be followed in the accounting profession.

PREFACE.

OWING to the great prejudice entertained by some performers, and others interested in magic, against books exposing conjuring secrets, the Author desires to state that this, his first, work on the subject, owes its existence primarily to the fact that people, who cannot by any stretch of imagination be called "authorities" on the art, have recently been publishing pamphlets, etc., purporting to contain a full exposure of his original Coin Creation, "The Miser's Dream." The booklets above referred to are absolutely misleading in every sense of the word, none of them even giving the elementary details with any amount of accuracy.

In the following pages the Author presents the correct methods employed by him in his celebrated act, followed by innumerable coin sleights of his recent invention, and in so doing hopes that his magical friends, professional and amateur, will consider this book an interesting addition to the already great number of works on what many consider to be the most fascinating art of the period.

LONDON, *December, 1900.*

