Equivalence classes:
1. **Mismatches exist between the two files**
Explanation: There are 2 regular lists of records containing mismatches between them.

Boundary value: 1 mismatch between the two files
Middle value: All items contain a mismatch

If there is only 1 mismatch, little change is needed for the files to have no mismatch between them. However, If every account has a mismatch, much change is needed for the files to have no mismatch.

2. **Two identical files**
Explanation: Both files are identical and there is no mismatch between the balances of each account.

For this case, the boundary and middle value are the same as if there is any change at all in the 2 input files, it will be out of the scope of this equivalence class.

3. **Unordered list of accounts**
Explanation: The list of accounts is not in order. For example, line 1 of file 1 contains information on account 32 and line 1 of file 2 contains information on account 45.

Boundary value: 1 record is swapped with another
Middle value: Records are ordered in random

If 1 record is not ordered correctly, it can be easily be manually swapped back. However, if they are ordered randomly, sorting will need to be done to the records or there will be a need to compare each record based on the ID or account number.

4. **Missing accounts in one file**
Explanation: There is a mismatch of the number of accounts in each file whereby one file contains some fewer files than the other. For example, file 2 is missing accounts 36, 87 and 99.

Boundary value: 1 account is missing
Middle value: Half of the accounts are missing from one of the files

If one account is missing, little change is needed in order to input the accepted file into the program. However, if half of the accounts are missing, many changes would need to be made in order to properly compare the 2 files

5. Additional accounts in one file

Explanation: There is a mismatch of the number of accounts in each file whereby one file contains some more files than the other. For example, file 1 stops at account number 99 but file 2 contains information on accounts 100, 101, and 102.

Boundary value: 1 additional account is present
Middle value: 1 file contains double the number of accounts

If there is only 1 additional file, little change is needed to input the accepted file, either deleting the extra record or adding it in to the file that is missing it. However, if a file contains twice the amount of records, many changes would need to be made to either delete the records or input them into the file that is missing them.

6. One file is completely empty

Explanation: One if the files is a completely empty csv file.

Boundary value: The other file contains only 1 record
Middle value: The other file contains many records

If the other file only contains 1 record, little change is needed as you only need to find and add in that record into the empty file. However, if there are many, much effort is needed to find all the records to be added into that file.