

CONTENTS

	PAGE
PREFACE	v
CHAPTER I	
INTRODUCTION	1
Object of accounting—Fundamentals of double entry—Book-keeping conventions—Sectional balancing—Effect of the machine on office work—Contact with other offices—Audit—The machine as part of the system—General effect of machine accounting—Description of the machine	
CHAPTER II	
THE HANDLING OF PAPERS	9
Filing—Office rhythm—Simplicity—Flow of the documents—Design of the stationery—Carbon copies—Paper-holding devices—Duplicate posting—Visible cards—Continuous stationery—Continuous stationery for handwritten records—Card ledgers for machine posting	
CHAPTER III	
ADDING AND BOOK-KEEPING MACHINES	19
Burroughs machines—Carriage—Book-keeping machines—Sundstrand machines—National machines—The 2000 class—Remington machines—Describing systems which use adding boxes—Elliott Fisher writing machines—Elliott Fisher accounting machines—Detailed examination of machines	
CHAPTER IV	
THE EFFECT OF THE ADDING MACHINE ON OFFICE SYSTEMS	37
A chapter of examples—File of invoices used as a ledger—Batch summaries—Analysis—A tailor's ledger	
CHAPTER V	
ORIGINAL DOCUMENTS	42
Sales invoices—Invoicing: Source of the information—Invoicing systems—Sales credit notes—The form of the credit note—Internal documents	
CHAPTER VI	
BOOKS OF ORIGINAL ENTRY	54
Theory—Uses of the day book—Substitutes—Cases where still needed—Day books kept by hand—Day books entered by machine—Machine proof list—Not a day book, but sometimes a substitute	
CHAPTER VII	
LEDGERS, PARTICULARLY THE SALES LEDGER	59
The old method—Prompt statements—Mechanical posting—The forms used—The papers inserted in the machine—Proving—A detailed example—A deliberate mistake—The shuttle principle—Double posting—Analysis of overdue accounts—The small man—Adding machine method—Typing machine method—The work which is not mechanized—Marking cash paid—Design of the statement—An example of a bad statement—Form recommended	

CHAPTER VIII

	PAGE
THE PURCHASE LEDGER	78
Documents connected with the purchase ledger—Passing of purchase invoices—Machine-posted purchase ledger—Supplier's statements—Agreement of statement with purchase ledger—Slip system—American system—Advantages of the American system	

CHAPTER IX

SOME SPECIAL LEDGERS AND STATEMENTS	87
Customers' ledger of a bank—Machine posted—Hotel ledger—Machine system—Hire-purchase ledger—Visible cards—Machine posted—Public utility concerns—Bills entered by hand—Bookless method—Examples of machine billing—Consumers' ledger—The addressing machine—Billing—Insurance company's renewal notices	

CHAPTER X

THE CASHIER'S OFFICE	107
Separation of the cashier's office—Permanence of cash records—Cash received over the counter—Docket systems: For a store; for a restaurant—Cash registers—Municipal receipting machine—Cheques received—Paying-in slip—Cheques received book—Receipts—Continuous form—Payments in cash—Cheque payments—Cheque writing by machine—Signatures—Traders' credits	

CHAPTER XI

DIVIDEND PAYMENTS	125
Use of the addressing machine—Form of warrant—Plates—Signals—The dividend list—Book-keeping machine used for dividends	

CHAPTER XII

ANALYSIS	132
A chapter of examples—The book or card ledger—Columnar day book—Columnar ledger—Machine posting—Pegboard—National analysis machine—Unit slip method—Re-sorting—Co-operative society—Dangers of unit slips—Machine sorting—Exhaust method—Creating unit media—Paramount sorting—Combined methods	

CHAPTER XIII

WAGES	150
Peculiarities of the work—Time records—Time sheets—Unit slips—Piece work—Examples—Continuous belt—Tax deductions—Another method—Preparation of the pay-roll—Hand preparation—Branches—Addressing machine—Standard deductions—Machine entering	

CHAPTER XIV

COSTING	172
Accuracy—Cost control account—Controlled estimates—Diagram of a cost system—Labour—Materials—Expenses—Finished work—Oncosts and overheads—Oncost on time sheets—The cost ledger—Book-keeping machine—Examples—Works order cards—Assembly schedule—Production control	

CHAPTER XV

	PAGE
STOCK AND STORES RECORDS	189
Issue notes—Summary of issues—Bin cards—Stores record cards— Prices—Stores records and machine-posting—Records with values and quantities—Ledgers with values only—Summary stock ledger—The supply position—A more complicated case	

CHAPTER XVI

PUNCHED CARD MACHINES	205
Brief description of methods—A card—Dual purpose cards—Pre- punching—Filing and disposal of cards—Sales ledger—A second method—Sales analysis—Stock records and sales invoices—Wage records—Income tax—Another example—Some practical points—A note for the student—The machines illustrated	

CHAPTER XVII

CALCULATING	232
The main types of office calculation—Key-driven machines—Various models—Set-up machines—Some examples—Comparison of the two types—Combined calculating and accounting machine	

CHAPTER XVIII

THE AUDIT OF MECHANIZED ACCOUNTS	244
The auditor's outlook—Analysis—Additions—Day books—Ledgers— Sales ledgers—Purchase ledger—Cash and wages—Punched cards— Conclusion	

APPENDIX

DIAGRAMS OF OFFICE SYSTEMS	250
INDEX	255