

I B M  
A C C O U N T I N G

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*Automatic Punching  
of the  
**IBM** Card*

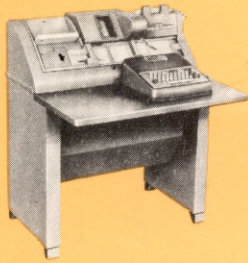
## *Automatic Punching of the IBM Card*

**The preparation of reports** by automatic machines is the most effective method of meeting the requirements of modern accounting. Under the IBM Principle, accounting information is recorded in IBM Cards in the form of punched holes. The IBM cards then are processed automatically by Electric Punched Card Accounting Machines for the preparation of accounting records and management reports.

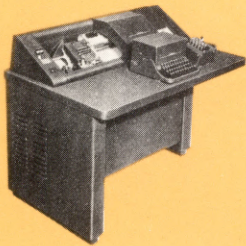
The automatic recording of accounting information in the IBM card itself brings added speed and accuracy to this modern form of record-keeping. By this principle, it is possible to use automatic machines for the punching of IBM card records—thereby eliminating even the manual transcription of accounting information into punched hole form.

This presentation illustrates the principles of automatic punching as applied to a few of the many applications of IBM Accounting.

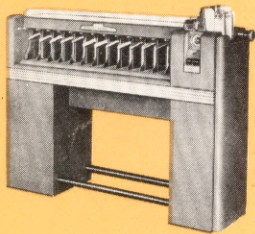




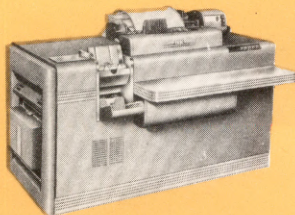
**The transcription of basic information** from source documents into IBM cards in the form of punched holes is accomplished by the IBM Electric Card Punching Machine. Automatic feeding and ejecting of cards, light touch, and automatic programming of skipping and duplicating makes this a fast, accurate operation. Punched information is printed across the top edge of card simultaneously during the punching operation.



**The accuracy of the IBM Card** is verified by the Electric Punched Hole Verifier while the cards are in the same sequence as the original documents and before they are used for any accounting purposes.



**The IBM Cards are arranged automatically** by the Electric Punched Card Sorting Machine in numerical or alphabetic sequence according to any classification punched in them.

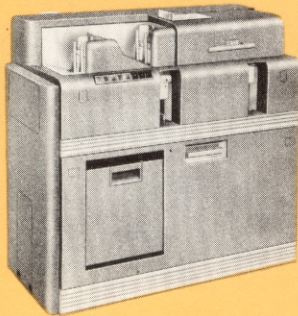


**Reports and records are prepared automatically** by the Electric Punched Card Accounting Machine after the cards have been arranged in the required sequence. This machine reads the cards and positions the forms simultaneously at high speeds; lists all punched information, adds or subtracts, and prints many combinations of totals.

# *Automatic Document Preparation*

**The Electric Document-Originating Machine** provides various methods by which IBM cards are punched partially or completely by automatic machine processes. The basic information is transcribed manually from source records only once to create an original IBM master control card record. Thereafter, this information is punched automatically into other IBM cards, as required, eliminating all manual punching and verifying operations.

This machine prepares IBM card records by four different methods—Reproducing, Gang Punching, Summary Punching and Mark Sensing.



**Reproducing:** All or any portion of the information recorded in a set of cards may be transcribed automatically in any arrangement, into a second set of cards.

In this way, IBM card source records and operating documents, punched with constant basic information, may be prepared automatically from Master Control Cards. Attendance Cards, Payroll Cards, Job Cards, and similar records are prepared by this method as required, at high speed.

Additional common information, such as date, order number, or other identifying information may be gang punched into cards and identifying information printed on the ends of the cards in the same operation.

## *Automatic Punching of IBM Cards*

**Gang Punching:** All or any portion of the information in one card may be transcribed automatically into a series of cards.

This automatic method of recording accounting information makes possible the prepunching of basic information into IBM cards in advance of their use.

A typical use of this principle is the prepunching of IBM cards for each shipping unit of merchandise with commodity description, code number, pack, container, weight, cost, and selling price. The selection of these prepunched cards for items appearing on sales orders provides this information in punched hole form and eliminates the manual operations of coding, pricing, extending, punching and verifying.

Descriptions, names, rates, prices, extensions, and other similar information which is uniformly associated with a given factor may be recorded in punched hole form in sets of permanent Master Cards. The Master Cards are used to record this information automatically into other IBM cards thereby providing an accurate, high-speed method of punching descriptive information, rates, prices, and extensions.

# *Automatic Punching of Summarized Information*

**Summary Punching:** Used as a summary punch, the Electric Document-Originating Machine will punch cards automatically with information recorded by the Accounting Machine. In this way, detail figures are summarized and recorded in punched hole form for bringing balances forward, accumulating period-to-date figures, and similar operations. Common information such as date or other identifying information may be gang punched in the cards simultaneously during this operation.

This automatic machine method of summarizing detail figures and recording the summarized figures in punched hole form completely mechanizes the forwarding of balances, accumulating period-to-date figures and other similar operations.

# Electronic Punching of IBM Cards

CENSUS TRACT CODE	LEFT						MIDDLE						NAME OF DISEASE CODE	SEX	AGE	RACE	MARITAL STATUS	DATE OF ONSET			DATE OF DIAGNOSIS			REPORTED BY			
	DEC.	NOV.	OCT.	DAY	YEAR	DEC.	NOV.	OCT.	DAY	YEAR																	
0 0 0 0	RIGHT	RIGHT	RIGHT	RIGHT	RIGHT	RIGHT	0	0	0	0	0	0	0	0	0	MALE	0	0	WHITE	SINGLE	DEC.	0	0	DEC.	0	0	PHYS.
1 1 1 1	AJ	AJ	AJ	AJ	AJ	AJ	1	1	1	1	1	1	1	1	1	MALE	1	1	NEGRO	SINGLE	JAN.	1	1	JAN.	1	1	HEALTH DEPT.
2 2 2 2	BKS	BKS	BKS	BKS	BKS	BKS	2	2	2	2	2	2	2	2	2	FEMALE	2	2	CHINESE	MARRIED	FEB.	2	2	FEB.	2	2	CLINIC
3 3 3 3	CLT	CLT	CLT	CLT	CLT	CLT	3	3	3	3	3	3	3	3	3	FEMALE	3	3	JAP.	WIDOWER	MAR.	3	3	MAR.	3	3	SCHOOL
4 4 4 4	DMU	DMU	DMU	DMU	DMU	DMU	4	4	4	4	4	4	4	4	4		4	4	AMER INDIAN	DIV. ORCED	APR.	4	4	APR.	4	4	ST. F.
5 5 5 5	ENV	ENV	ENV	ENV	ENV	ENV	5	5	5	5	5	5	5	5	5		5	5	FILIPINO	OTHER	MAY	5	5	MAY	5	5	STATE INST.
6 6 6 6	FWW	FWW	FWW	FWW	FWW	FWW	6	6	6	6	6	6	6	6	6		6	6	OTHER		JUNE	6	6	JUNE	6	6	COOP AGENCY
7 7 7 7	GPX	GPX	GPX	GPX	GPX	GPX	7	7	7	7	7	7	7	7	7		7	7	UNKNOWN		JULY	7	7	JULY	7	7	SURVEY
8 8 8 8	HQY	HQY	HQY	HQY	HQY	HQY	8	8	8	8	8	8	8	8	8		8	8			AUG.	8	8	AUG.	8	8	INDUS. TRY.
9 9 9 9	IRZ	IRZ	IRZ	IRZ	IRZ	IRZ	9	9	9	9	9	9	9	9	9		9	9			SEPT.	9	9	SEPT.	9	9	OTHER

**The recording of facts** in IBM cards by means of marks (mark sensing) and the translation of these facts into punched hole form establishes a new advance in the creation of accounting records and makes possible greater speed, accuracy, and simplicity in IBM Accounting. Descriptive codes and other numerical information are indicated by marking the positions assigned to them on the card. Alphabetic characters are recorded by marking the alphabetic positions and the control positions above them, indicating the left, middle, or right character.

Thus, original facts may be recorded anywhere—in the office, plant or field, by clerks, workmen, timekeepers, or field workers and these facts translated at a speed of 100 cards a minute directly into punched hole form for use in subsequent automatic record-keeping.



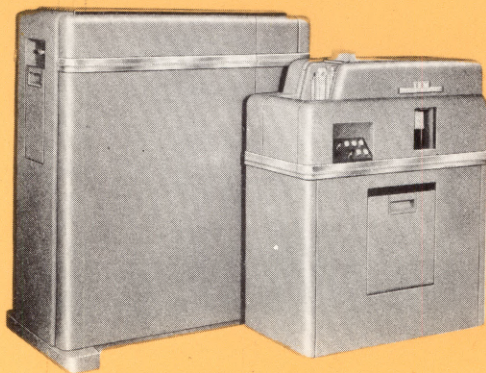
# The **IBM** Electronic Calculating Punch

**The Electronic Calculating Punch** is a calculator designed for commercial use and engineered to perform problems of multiplication, division, cross-addition, and cross-subtraction at a far greater speed than has been possible before in business.

This modern business machine performs all calculations electronically and punches the result in IBM cards at the rate of 100 a minute. It can be adapted readily to all types of calculations. The IBM Method thus offers an automatic machine method for making the calculations involved in different types of record-keeping. These calculations include all types of payroll, labor, material and billing calculations, average unit prices, inventory turnover ratios, efficiency ratings and operating ratios and percentages.

All calculations are checked, and common information may be gang punched in cards simultaneously during the calculating operation. All calculations and the recording of results in punched hole form thus are accomplished automatically with dependable accuracy at high speed.

Each of the problems illustrated below is solved by one processing of the IBM cards through the Electronic Calculating Punch.



Dependency class  $\times$  dependency rate = exemption amount

Gross pay  $-$  exemption amount = taxable gross

Taxable gross  $\times$  tax rate = withholding tax

Gross pay  $\times$  tax rate = O.A.S.I.

Gross pay  $\times$  tax rate = S.U.I. tax

Gross pay  $-$  withholding tax  $-$  O.A.S.I. tax  $-$  S.U.I. tax  $-$  deductions = net pay

Pieces finished  $\times$  standard time per 100 pieces = allowed hours

Allowed hours  $-$  actual hours = earned hours

Actual hours  $\times$  hourly rate = base earnings

Earned hours  $\times$  bonus rate = bonus earnings

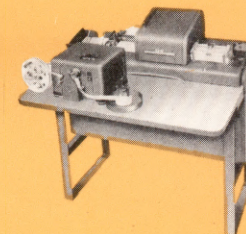
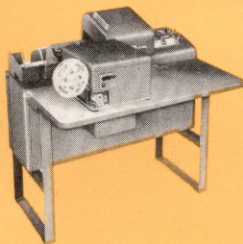
Base earnings  $+$  bonus earnings = total earnings

## IBM *Card-controlled Tape Punch*

**An entirely new principle** has been developed to provide an economical, efficient means for conveying information punched in IBM cards from one location to another—without the necessity for sending the actual cards. Cards may be punched in one location, used as original records for the preparation of reports, and—through the medium of a paper tape—a duplicate set of cards may be prepared in an entirely different location. Thus one central office can have duplicate files of all its branches without forwarding the actual cards.

This is accomplished through the use of two IBM machines: the Card-controlled Tape Punch and the Tape-controlled Card Punch.

In the branch offices, the Card-controlled Tape Punch is used to prepare from the cards a paper tape containing all the information to be transmitted. The small, inexpensive tape then is mailed to the main office. There the Tape-controlled Card Punch is used to interpret the tape automatically and punch the information into IBM cards. Tapes can be sent from any number of branch offices to the central office, thus providing up-to-the-minute information on all offices for consolidation into management reports. It is also possible with these same machines to send the information between two points by commercial wire service—an operation which is performed automatically and at high speed.





# ...automatic reproduction of source documents

1	206W V ASTUR	1375	1231	<b>JOB TIME CARD</b>			
<small>DEPT. EMPLOYEE NO.</small>	<small>NAME OF EMPLOYEE</small>	<small>HOURLY RATE</small>	<small>DATE</small>				

NAME OF EMPLOYEE	ACCOUNT OR JOB NO.	PART NO.	OPER. NO.	MACH. NO.	PIECES FINISHED	HOURS	KIND
	<del>00</del>	<del>00</del>	<del>00</del>	<del>00</del>	<del>00</del>	<del>00</del>	<del>00</del>

<input type="checkbox"/> - NO MASTR	1 206W V ASTUR	1375	400	5500	5500	55	55	4.35	4955
<input type="checkbox"/> - NEW	<small>DEPT. NUMBER</small>	<small>NAME OF EMPLOYEE</small>	<small>HOURLY RATE</small>	<small>REGULAR HOURS</small>	<small>O.T. PREM. REGULAR</small>	<small>O.T. PREM.</small>	<small>TOTAL</small>	<small>O.A.S.I.</small>	<small>S.U.I.</small>
	<small>EMPLOYEE</small>			<small>EARNINGS</small>	<small>PAYROLL TAXES</small>	<small>NET PAY AFTER TAXES</small>			

<b>DEC 31</b>	<b>DEC 31</b>	<b>W V ASTUR</b>	<b>12-24</b>	<b>OFF STANDARD TIME</b>									
<small>LATE IN AT</small>	<small>1 2</small>	<small>DEPARTMENT</small>	<small>EMPLOYEE NUMBER</small>	<small>REASON</small>									
		<b>1</b>	<b>206</b>	<small>HOURS WORKED</small>									
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# Cost Records... automatic preparation of shop records

## PARTS LABOR COST ANALYSIS

ORDER NO.	PART		OPERATION			PIECES FINISHED	HOURS		LABOR COST		
	NUMBER	DESCRIPTION	DEPT.	NO.	DESCRIPTION		ACTUAL	STANDARD	BASE WAGES	BONUS WAGES	TOTAL
2354	14396	GEAR STUD	14	1	TURN	175	5:8	7:0	6:96	7:2	7:68
2354	14396	GEAR STUD	14	4	MILL SLOT	175	3:5	4:4	2:28	5:9	2:87
2354	14396	GEAR STUD	14	7	TURN O DIAM	175	5:0	6:0	3:25	6:5	3:90
2354	14396	GEAR STUD	13	10	BURR O DIAM	175	5:4	5:6	3:51	1:4	3:65
2354	14396	GEAR STUD	14	14	GRIND O DIAM	175	8:1	8:8	10:53	4:6	10:99
2354	14396	GEAR STUD	14	17	GRIND I DIAM	175	9:0	9:6	11:25	3:8	11:63
							36:8*	41:4*	37:78*	29:4*	40:72*

2354 14396 GEAR STUD			14	1	TURN	4.00	HOURS		
ORDER NO.	PART NO.	DESCRIPTION OF PART	DEPT. NO.	OPER. NO.	DESCRIPTION OF OPER.	STD. PER C	HOURS		
DEPT. NO.	PIECES STARTED	PIECES SPOILED	PIECES FINISHED	DEPT. NO.	EMPLOYEE NO.	MACH. NO.	PIECES FINISHED	WORKED	O.T. PREM
	50		50						
EMPLOYEE NO.	25		25						
MACHINE NO.			75						
STOP									
START									
MAY 25 - 10 .8			STOP						
MAY 25 - 8 .0			START						
FOREMAN	H. Williams		DATE	5-25					

DATE	DEPT.	EMPLOYEE	HOURS		PIECES	%	EARNINGS			ORDER	MACH	PART		OPERATION	STANDARD																																																																
DAY	NO.	NO.	STD.	EARN/WORKED	O.T.	FINISHED	EFF.	BASE	BONUS	TOTAL	NO.	NO.	NUMBER	DESCRIPTION	DEPT. NO.	DESCRIPTION	PER C																																																														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80

The preparation of job cards is mechanized completely by the prepunching of basic information by the Electric Document-Originating Machine. Cards may be prepunched with job and operation description, machine group, time standards and quantity from Master Operation Cards or employee's identification and rate may be prepunched

from Master Personnel Cards.

The punching of cards is completed by the electronic translation of job facts (recorded by marks) into punched holes, and the automatic calculating and punching of labor charges, burden, production standards and efficiency ratings by the Electronic Calculating Punch.

# Sales... automatic recording of commodity information

S O L D T O  S H I P T O	ALLISON SUPPLY CO 4560 E 59TH STREET NEW YORK N Y  ANDERSON MFG CO 1575 FISCHER AVE DETROIT MICH	1 4 8 6    2 4 0    1    6    2 0 CUSTOMER NUMBER    SALES DIST    PAGE    MO.    DAY    YR.	1 6 2 3 NUMBER
<b>INVOICE</b>			
<b>REPRESENTATIVE COMPANY</b>			
<b>CITY, STATE</b>			
F.O.B.	VIA	TERMS	OUR ORDER NO.
NEWARK	FRT PREPAID	NET 30 DAYS	4 6 8 0
PART NUMBER		DESCRIPTION	UNIT
G 1 4 3 6	GEAR SHAFT		PC
G 1 9 2 5	PINION GEAR		PC
G 3 6 8 0	DRIVE PULLEY		PC
CUST. ORDER DATE		CUST. ORDER NO.	
6 1 0		1 8 9 6 2	
QUANTITY	UNIT PRICE	NET AMOUNT	
2 0	7,2 5	1 4 5 1 0	
5 0	1,1 5	5 7 5 0	
7 5	3,1 5 0	2 6 2 5 0	

G 1 4 3 6	GEAR SHAFT	7 2 5	PC	3 2 8	8	2	3
PART NUMBER	DESCRIPTION	PRICE	MEAS.	PACK	WEIGHT	SECT.	TIER

COMMODITY CARD	SALES ORDER	PART NO.	DESCRIPTION	UNIT	LOCATION	UNIT WEIGHT			
	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2							
	DATE	NUMBER	CUSTOMER NO.	PRICE	MEAS.	PACK	SECT.	TIER	SHELF
	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
	GANG PUNCH	PRE-PUNCHED	AUTOMATICALLY EXTENDED	MARK SENSED					

QUANTITY ORDERED	0	0	0	0
	1	1	1	1
	2	2	2	2
	3	3	3	3
	4	4	4	4
	5	5	5	5
	6	6	6	6
	7	7	7	7
	8	8	8	8
	9	9	9	9

A high-speed automatic machine method of sales accounting is provided by the Electric Document-Originating Machine. This machine is used for the prepunching of permanent information, which may be determined in advance of its use, into a series of cards for each commodity. The selection of a Commodity Card for each item appearing on the sales order eliminates manual coding, pricing,

punching, and verifying. Variable information is punched automatically by gang punching or mark sensing. Extensions are made by the Calculating Punch or may be pre-calculated and prepunched.

This completely automatic method of punching cards assures uniform descriptions, increases accuracy and mechanizes the entire invoicing procedure.



# Utility Accounts Receivable... automatic extension of bills

1 4 6										METER READING MARKS										MAY 7 5658 WALTER F JOHNSON										18363780									
NUMBER OF UNITS USED LAST MONTH										TURN 1000 100 10 1										JUN 6 5788										5 30 1 130 545 495									
0 0 0 0 0 0 0										1 1 1 1 1 1 1										DATE — READINGS										RATE DEMAND SERVICE UNITS GROSS BILL NET BILL									
1 1 1 1 1 1 1										2 2 2 2 2 2 2										E 3 6 9 2 5										1 4 5 6 WALNUT AVE B									
2 2 2 2 2 2 2										3 3 3 3 3 3 3										METER NUMBER										ADDRESS									
3 3 3 3 3 3 3										4 4 4 4 4 4 4										PARTIAL PAYMENTS																			
4 4 4 4 4 4 4										5 5 5 5 5 5 5										DATE										AMOUNT									
5 5 5 5 5 5 5										6 6 6 6 6 6 6																													
6 6 6 6 6 6 6										7 7 7 7 7 7 7										BALANCE																			
7 7 7 7 7 7 7										8 8 8 8 8 8 8										RATE DEMAND CLASS MET. UNITS PREVIOUS PRESENT UNITS C. AMOUNT OF BILL BALANCE																			
8 8 8 8 8 8 8										9 9 9 9 9 9 9										MO. DAY READING MO. DAY READING										GROSS NET									
9 9 9 9 9 9 9										NAME OF CUSTOMER																													

The automatic punching of IBM Card billing records is accomplished by the reproduction of Billing Cards from previous months' records by the Electric Document-Originating Machine. This machine copies exactly the customer's identification and rate classification, the "present meter reading and rate" being automatically transferred as the "previous meter reading and date." The present meter read-

ing (recorded by marks) is translated electronically into punched holes. Consumption is calculated automatically. Billing amounts are extended and punched by automatic gang punching from a set of Master Extension Cards or by direct calculation by the Electronic Calculating Punch, thus completing the cards without manual calculations or punching.

# ...mechanized billing and bookkeeping

**REPRESENTATIVE UTILITY CO.**  
ANY CITY, ANY STATE

PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT NUMBER  
1 8 | 3 6 | 3 7 8 0

NET AMOUNT PAYABLE ON OR BEFORE 6-2 0

GROSS AMOUNT	NET AMOUNT
5 4 5	4 9 5
6 2 5	6 2 5
1 1 7 0	1 1 2 0

**REPRESENTATIVE UTILITY COMPANY**  
ANY CITY, ANY STATE

*BILLS ARE DUE ON PRESENTATION*

WALTER F JOHNSON  
1 4 5 6 WALNUT AVE  
ANY CITY ANY STATE

RATE	PREVIOUS READING	PRESENT READING	KW. HOURS	AMOUNT DUE
5	MAY 7- 5 6 5 8	JUN 6- 5 7 8 8	1 3 0	4 9 5
	APR. 6-	MAY 7-		6 2 5

DATE OF BILL
JUN 1 0- 1 9 --

**AMOUNT NOW DUE \$ 1 1 2 0**

**Billing and accounting are mechanized** through the use of the IBM card record for the preparation of bills, revenue analyses, proof of cash posting, cycle balancing, and arrears billing. Automatically punched IBM Card Cashiers'

Coupons, attached to customers' bills, mechanize the operations of balancing cashiers' collections, arranging coupons in account sequence, establishing controls, and applying remittances to customers' accounts.

# Accounts Receivable ... automatic preparation of credit cards

**REPRESENTATIVE OIL COMPANY**  
1054 E. 42nd STREET NEW YORK, N. Y.

JOHN H DOE  
1234 MAIN STREET  
SOUTH ORANGE N J

334781 SEP  
ACCOUNT NO. 28

PLEASE DETACH THIS COUPON AND MAIL WITH YOUR CHECK

ENTRY	DATE	BOOK NO.	INVOICE NO.	AMOUNT	STATION	ACCOUNT NO.
BALANCE	8			1575	023	334781
CHARGES	8 27	5	25	235	023	334781
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					
CHARGES	9					

CO. CAR OR TRUCK NO.	INVOICE NUMBER 5-25	ACCOUNT NUMBER 334781	COMPANY CAR OR TRUCK NUMBER	INVOICE NO. 5-25
<b>PERSONAL CREDIT BOOK</b>			RECEIVED BY:	
SPEEDOMETER	GALS.	MILES	AVERAGE	DATE <i>Aug. 27</i>
				LICENSE NUMBER <i>A/B 950</i>
				<i>John H. Doe</i> (AUTHORIZED SIGNATURE)
<b>REPRESENTATIVE OIL PRODUCTS</b>				
PRODUCT	QUAN.	PRICE	AMOUNT	
REP-GASOLINE	10	23 $\frac{1}{4}$	235	REP-GASOLINE 10 23 $\frac{1}{4}$ 235
REP-EXTRA				REP-EXTRA
REP-OIL				REP-OIL
SUPER REP-OIL				SUPER REP-OIL
TOTAL				PURCHASE ORDER NO. TOTAL

THE AMOUNTS SHOWN HEREON INCLUDE ALL APPLICABLE MOTOR FUEL TAXES (FEDERAL, STATE, DIST. OF COLUMBIA) NOW IN EFFECT, WHICH WILL BE PAID ON OR BEFORE DUE DATE REQUIRED BY LAW.

FOR VALUE RECEIVED THIS ACCOUNT IS HEREBY ASSIGNED TO  
**THE REPRESENTATIVE OIL COMPANY**  
1054 E. 42nd ST., NEW YORK, N.Y.  
DEALER'S NAME AND ADDRESS

DEALER'S SIGNATURE

INV. NO. TRUCK DATE STATION AMOUNT ACCOUNT NO.  
57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

**Credit authorizations** for the purchase of petroleum products are furnished customers in the form of automatically prepunched IBM Invoice Cards padded in book form. When detached from the stub to acknowledge purchase, the IBM Card Invoice mechanizes the operations of balancing filling station credit sales, sorting invoices for inter-office and intercompany transfers, balancing transfers,

establishing cycle billing controls, and preparing customers' monthly statements.

By use of the same IBM cards as the accounts receivable record, the balancing of cash payments, accounts receivable control operations, the aging of outstanding accounts and the preparation of collection follow-up records are automatic machine operations.

# ...mechanized remittance accounting

1	1322	J M STUTZ	615	2500
COUPON NO.	ACCOUNT NUMBER	NAME	DUE DATE	AMOUNT DUE

1	615	30000	27500
COUPON NO.	DUE DATE	PRESENT BALANCE	BALANCE AFTER THIS PAYMENT

MEMORANDA:

FOR YOUR CONVENIENCE THE PAYMENT DUE ON YOUR LOAN IS DESCRIBED ON THE ATTACHED COUPON.

PROMPT PAYMENT WILL PROTECT YOUR CREDIT STANDING AND PREVENT LATE CHARGES

REPRESENTATIVE BANK AND TRUST COMPANY  
PERSONAL LOAN DEPARTMENT

COUP NO.	NAME
7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	

REPRESENTATIVE BANK AND TRUST COMPANY

ANY CITY, STATE

PERSONAL LOAN DEPARTMENT

TELLERS STAMP

JUN 20 10 45 AM

PLEASE PRESENT OR MAIL THIS COUPON WITH YOUR REMITTANCE

Remittance coupons are precalculated, dated, numbered, and punched automatically for each payment due during the life of the loan. IBM Card Remittance Coupons, sup-

plied to the borrower in booklet form, permit the mechanization of proving remittances, crediting accounts, and preparing delinquent notices and accounting records.

# Physical Inventory...automatic pricing and extending

## INVENTORY DETAIL

STORE ROOM	TAG NUMBER	STOCK SYMBOL			DESCRIPTION	UNIT	UNIT PRICE	QUANTITY	VALUE
		CLASS	SUB	ITEM					
10	1940	10	43	1404	STRAIN INSULATORS 4 IN	EA	355	124	4402
10	1939	10	43	1406	STRAIN INSULATORS 6 IN	EA	40	93	3720
10	1942	10	43	1408	STRAIN INSULATORS 8 IN	EA	56	38	2128
10	1945								10420
10	1943								9316
10	1941								24518
10	1944								625
10	1946								39021
10	1955								1676
10	1950								10320
10	1952								975
10	1951								5644
10	1954								2382
10	1953								10650
10	1956								4420
10	1961								1980
10	1960								11132
10	1957								8366
10	1958								18751
10	1959								324
10	1962								1725
10	1965								1950

TAG NO. 1940		STRAIN INSULATORS 4 IN			TAG NO. 1940	
10	43	1404	EA	355	10	
CLASS	SUB. CL.	ITEM	UNIT	UNIT PRICE	STORE ROOM	
MARK QUANTITY HERE						
0	0	0	0	0	0	0
1	1	1	1	1	1	1
2	2	2	2	2	2	2
3	3	3	3	3	3	3
4	4	4	4	4	4	4
5	5	5	5	5	5	5
6	6	6	6	6	6	6
7	7	7	7	7	7	7
8	8	8	8	8	8	8
9	9	9	9	9	9	9

INVENTORY STUB	
THIS STUB MUST BE LEFT ATTACHED TO MATERIAL	
QUANTITY	124
COUNTED BY	J.S.
CHECKED BY	J.S. 1-7

The preparation of inventory cards is mechanized completely by the automatic prepunching of tag number, stock code, description, storage location, and unit price from Master Stock Record or Balance Cards. The electronic translation of quantities marked directly on the cards, into punched holes and the extension of value by the Electronic

Calculating Punch completes the punching of cards automatically. An alternate method is the use of Inventory Cards, prepunched with tag number. Stock symbol and quantity, marked on the cards, are translated directly into punched holes. The decoding of stock symbol, pricing, and extending of value are automatic machine operations.



# Manufacturing Control... automatic preparation of control records

PART OR ASSEM. NO.		ORDER NO.	QUANTITY	DATE ISSUED	SHEET	MANUFACTURING ORDER																																																		
27002		125	325	5 12	1																																																			
CHASSIS		PWR UNIT																																																						
OPER. NO.	DEPT. NO.	GROUP NO.	DESCRIPTION OF REQUIRED PART, SUB-ASSEM. OR OPERATION			REQUIRED PART SUB-ASSEMBLY OR TOOL NO.	SOURCE	COND.	QUANTITY PER OPER.	START DATE																																														
1	500		RAW STORES			2110064 LB				115																																														
3	500	122	SHEAR TO FIT DIE							117																																														
5	170	112	BLANK PIERCE HOLES			1087	6	6		118																																														
10	1		<table border="1"> <thead> <tr> <th>PART OR ASSEM. NO.</th> <th>SERIAL NO.</th> <th>OPER. NO.</th> <th>DEPT. NO.</th> <th>GROUP NO.</th> <th>PART, SUB-ASSEM. OR TOOL</th> <th>SOURCE</th> <th>COND.</th> <th>HOURS OR QUANTITY PER C</th> <th>SET UP HOURS</th> <th>TRANS.</th> <th>START DATE</th> <th>LOAD HRS.</th> </tr> </thead> <tbody> <tr> <td>27002</td> <td>1</td> <td>3</td> <td>500</td> <td>122</td> <td></td> <td>6</td> <td>6</td> <td>5000</td> <td>12</td> <td>0</td> <td>117</td> <td>116</td> </tr> </tbody> </table>			PART OR ASSEM. NO.	SERIAL NO.	OPER. NO.	DEPT. NO.	GROUP NO.	PART, SUB-ASSEM. OR TOOL	SOURCE	COND.	HOURS OR QUANTITY PER C	SET UP HOURS	TRANS.	START DATE	LOAD HRS.	27002	1	3	500	122		6	6	5000	12	0	117	116									119																
PART OR ASSEM. NO.	SERIAL NO.	OPER. NO.	DEPT. NO.	GROUP NO.	PART, SUB-ASSEM. OR TOOL	SOURCE	COND.	HOURS OR QUANTITY PER C	SET UP HOURS	TRANS.	START DATE	LOAD HRS.																																												
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REFERENCE		REQUIRED PART, SUB-ASSEM. OR OPERATION		HOURS OR QTY. PER HUNDRED		SET UP HOURS	QUANTITY ORDERED	SCHED. START DATE	LOAD HOURS																																															
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999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999	999999																																									
35			SPECIFICATION MASTER CARD																																																					
40																																																								

**Specification Master Cards** are used as permanent records of assemblies, subassemblies, and component parts required to manufacture completed units. Similar card records supply raw material, labor, and machine requirements per unit for each operation. Detail Cards, reproduced automatically from the Master

Cards, are used to calculate material requirements, machine loads, and schedule dates. These cards then are used for the machine preparation of bills of material, operation records, stock status reports, material requisitions, move tickets, and other records required to direct production planning.

# Accounts Payable...simplified disbursement accounting

## ACCOUNTS PAYABLE DISTRIBUTION SUMMARY

DATE	REFERENCE NO.	ACCOUNT NO.		ACCOUNT TOTALS	
		GEN.	SUB	SUB	GENERAL
4	E 1 8 6	1 0	1 4 1 0	1 3 2 6 0	
4	G 1 2 1	1 0	1 4 1 0	1 5 1 6	
4	E 1 7 1	1 0	1 4 1 0	7 3 1 8	

ACCOUNTS PAYABLE DISTRIBUTION CARD													DEC.	CREDIT			
MONTH	REFER - ACCOUNT		AMOUNT				ACCOUNT NUMBER		AMOUNT				NOV.				
	NO.	NO.	GEN.	SUB.	GEN.	SUB.	GEN.	SUB.	GEN.	SUB.	GEN.	SUB.	GEN.	SUB.	GEN.	SUB.	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	
7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	
9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	

Increased accuracy and speed in accounts payable accounting result from use of an IBM card as the apron or jacket. The recording of accounting distributions is made by audit and classification clerks directly on the IBM card

in the form of marks. This numeric or alphabetic information then is translated directly into punched hole form for use in the automatic preparation of reports and general ledger accounting entries.







# Local Government Billing

**ANY CITY OR COUNTY - DEPARTMENT OF FINANCE**

**BILL FOR REAL ESTATE TAXES**  
**LEVY FOR FISCAL YEAR JULY 1, 19 TO JUNE 30, 19**  
 DIRECTOR OF FINANCE, ROOM 100, MUNICIPAL BUILDING, ANY CITY, U.S.A.

19---

MICHAEL K WITHERAL 4106 GRAND STREET ANY CITY 1 USA		SECTION 2 VOLUME 7
BLOCK 546 LOT 32		
ASSESSED VALUATION (CODE EXEMPT 'E') 35000	FIRST HALF OF TAX DUE OCTOBER 1ST. 51975	SECOND HALF OF TAX DUE APRIL 1ST. 51975
		AMOUNT OF TAX 103950
		NOTICE OF ARREARS AS OF JUNE 30, 19 ARREARS
INTEREST ON TAX →		REGISTERED
DISCOUNT ON TAX →		1ST HALF
TOTAL AMOUNT PAID →		2ND HALF
FIRST HALF RECEIPT		SECOND HALF RECEIPT

MAKE CHECKS, DRAFTS OR MONEY ORDERS PAYABLE TO THE DIRECTOR OF FINANCE. (FOR OTHER INFORMATION SEE REVERSE SIDE)

**Tax accounting, billing, and record preparation** are completely mechanized by the use of IBM Master Valuation Cards and Name and Address Records.

Assessment Rolls, Field Books and Assessment Analyses are prepared automatically from these records.

Tax Accounting Cards, which are reproduced from the Valuation Cards, mechanize the calculation of tax amounts, the preparation of Bills and Remittance Stubs prepunched with pertinent data, and the preparation of the Billing Register.

# ...complete mechanization of billing and accounts receivable

19-- --

SECTION		VOLUME	
2	7		

BLOCK	LOT
5 4 6	3 2

AMOUNT OF TAX	
5 1 9	7 5
DOLLARS	CENTS

SECOND HALF DUE

APRIL 1, 19

ANY CITY OR COUNTY

DO NOT DETACH

DISCOUNT

THE SECOND HALF OF THE TAX upon REAL ESTATE which is due on April 1, 19 may be paid on October 1, 19 or at any time thereafter provided that the first half is paid. Upon such payment of the SECOND HALF a DISCOUNT will be allowed from the date of payment to April 1, 19 at the rate of two per centum per annum.

INTEREST

INTEREST AT RATE OF SEVEN PER CENT. per annum will be charged on the FIRST HALF of the tax from October 1, 19 to date of payment if not paid on or before October 30, 19 and on the SECOND HALF of the Tax from April 1, 19 to date of payment if not paid on or before April 30, 19

PRESERVE THIS BILL

PRESENT it when PAYMENT is made. IT is for BOTH FIRST and SECOND HALF of TAX.

CASH PAYMENTS MUST BE MADE ONLY TO THE CASHIER AT HIS WINDOW before 3 o'clock P.M. Monday to Friday inclusive. PAY BY MAIL IF POSSIBLE. Do not mail cash or postage stamps.

19-- --

SECTION		VOLUME	
2	7		

BLOCK	LOT
5 4 6	3 2

AMOUNT OF TAX	
5 1 9	7 5
DOLLARS	CENTS

FIRST HALF DUE

OCT. 1, 19

ANY CITY OR COUNTY

DO NOT DETACH

AMOUNT OF DISCOUNT OR INTEREST	
DOLLARS	CENTS
DISCOUNT	c0 c0 c0 c0 c0
INTEREST	c1 c1 c1 c1 c1
	c2 c2 c2 c2 c2
	c3 c3 c3 c3 c3
FIRST HALF DUE	c4 c4 c4 c4 c4
OCT. 1, 19	c5 c5 c5 c5 c5
	c6 c6 c6 c6 c6
	c7 c7 c7 c7 c7
	c8 c8 c8 c8 c8
	c9 c9 c9 c9 c9
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	
YR. C. BLOCK LOT AMOUNT OF TAX	

The automatically prepunched remittance stubs attached to bills and the mark sensing of discount or interest amounts, which are recorded on the reverse side of the stub, mechanize the punching of Tax Receipt Cards.

This completely automatic method of punching cards assures accuracy and mechanizes the operations of balancing cash-

iers' receipts, sorting receipt cards to account sequence, and posting payments to accounts receivable records.

The mechanization of the balancing of accounts receivable records and the preparation of delinquent notices is made possible by the use of the Accounting Cards as the accounts receivable record.

# Investment Brokerage

**REPRESENTATIVE INVESTMENT CO.**  
MEMBERS STOCK AND COMMODITY EXCHANGES  
ESTABLISHED 1879  
NEW YORK

1. CASH ACCT.  
2. MARGIN ACCT.  
3. SHORT ACCT.  
4. SPEC. MISC. ACCT.  
5. W. I. ACCT.

ALL CHECKS, INSTRUCTIONS, ETC.. SHOULD BE SENT  
TO THE OFFICE SERVICING YOUR ACCOUNT.

THIS AND OTHER TRANSACTIONS ARE SUBJECT TO TERMS  
AND CONDITIONS EXPRESSED ON THE REVERSE SIDE HEREOF.

▼	CUSTOMER NUMBER	★	QUANTITY	DESCRIPTION	W	PRICE	AMOUNT	FEDERAL OR S/S	STATE TAX OR INTEREST	S. E. C. OR POST	COMMISSION	TOTAL
	1908626	B	200	WILSON MOTOR COMPANY	1	68 <sup>5</sup>	132500				2200	134700

MR. JOHN H. THOMPSON  
ANY CITY, ANY STATE.

★  
B. BOUGHT  
S. SOLD

**The Card-controlled Tape Punch** and Tape-controlled Card Punch make possible the transmission of punched-hole information by commercial wire from one location to another. The Card-controlled Tape Punch reads the holes in the punched cards and translates them into perforations in a tape. The tape in turn can be used to actuate a teletypewriter. Trade cards, which normally would prepare

customers' confirmations on the Electric Punched Card Accounting Machine, thus can be converted into a perforated teletypewriter tape. This tape then is used to print a confirmation at another location by means of wire transmission and a page type teletypewriter. A similar confirmation is prepared simultaneously by a teletypewriter at the sending point.

# Consolidated Management Reports

CONSOLIDATED STOCK REPORT						
STOCK SYMBOL	DESCRIPTION	LOCATION	BALANCE ON HAND		SALES	
			QUANTITY	VALUE	CURRENT MONTH	YEAR TO DATE
18130	COLD ROLLED ALLOY	BOS	1 0 2 6 2	6 1 5 7 2	5 1 9 5	2 5 1 9 0
18130		CHI	1 6 5 1 3 2	9 9 0 7 9 2	8 0 2 4 6	3 7 6 2 4 0
18130		CLE	4 0 4 7 0	2 4 2 8 2 0	2 1 1 8 3	1 1 0 1 6 2 5
18130		DET	5 3 1 7 5	3 1 9 0 5 0	2 6 9 4 0	1 0 9 3 8 0
18130		K C	1 0 1 6 0	6 0 9 6 0	6 1 2 5	2 8 3 6 5
18130		L A	9 5 4 2 0	5 7 2 5 2 0	5 6 8 2 0	2 5 1 4 3 2
18130		MIL	2 4 1 6 0	1 4 4 9 6 0	1 0 1 6 5	4 8 1 1 5
18130		MPS	1 5 3 2 3	9 1 9 3 8	8 2 9 3	3 9 2 1 0
18130		N O	1 0 1 7 5	6 1 0 5 0	6 7 4 3	3 1 1 9 5
18130		N Y	8 3 2 4 0	4 9 9 4 4 0	4 9 2 4 6	2 7 8 1 3 2
18130		PHL	7 2 2 7 3	4 3 3 6 3 8	4 6 2 9 3	2 1 0 4 6 9 8
18130		PIT	8 4 1 2 0	5 0 4 7 2 0	5 0 8 4 0	2 9 0 1 8 3
18130		S F	3 2 4 6 0	1 9 4 7 6 0	1 8 2 1 9	1 0 1 4 9 0
18130		STL	2 5 1 3 0	1 5 1 0 8 0	1 4 1 6 0	8 3 1 7 6
				7 2 1 5 5 0 *	4 3 2 9 3 0 0 *	4 0 0 4 6 8 *
18132	SEMI FINISHED ALLOY	BOS	1 1 2 4 9	5 6 2 4 5	7 1 3 2	3 8 2 9 1
18132		CHI	7 6 2 1 9	3 8 1 0 9 5	4 0 1 4 0	2 1 0 6 3 2
18132		CLE	2 8 1 7 6	1 4 0 8 8 0	1 5 2 9 1	8 3 2 6 8
18132		DET	6 8 2 3 0	3 4 1 1 5 0	3 9 1 6 0	2 1 0 3 4 9 3
18132		K C	1 5 9 2 6	7 9 6 3 0	6 1 3 0	3 0 1 2 0
18132		L A	4 2 6 8 2	2 1 3 4 1 0	2 5 8 4 5	1 1 3 9 4 8 7
18132		MIL	1 5 1 8 6	7 5 9 3 0	7 3 2 1	4 1 1 3 2
18132		MPS	2 2 9 4 5	1 1 4 7 2 5	1 5 6 1 4	8 3 2 8 6
18132		NNO	1 5 2 4 5	7 6 2 2 5	6 1 2 3	3 3 2 7 6
18132		N Y	6 3 4 9 3	3 1 7 4 6 5	5 0 1 7 6	2 6 1 4 3 2
18132		PHL	6 9 4 7 2	3 4 7 3 6 0	2 9 3 9 2	1 5 9 7 3 1
18132		PIT	6 9 1 3 2	3 4 5 6 6 0	3 1 1 4 6	1 7 6 8 2 0
18132		S F	3 2 1 9 5	1 6 0 9 7 5	1 8 3 9 1	9 8 6 7 0
18132		STL	1 9 7 3 2	9 8 6 6 0	1 2 1 2 0	6 0 1 3 2
				5 4 9 8 8 2 *	2 7 4 9 4 1 0 *	3 1 0 3 9 8 1 *

**Branch office IBM Card Records** and the Card-controlled Tape Punch are used to prepare a paper tape containing sales and stock balance information. The small, inexpensive tape then is mailed to the main office where the Tape-controlled Card Punch automatically punches the information into IBM cards. The central office thus is provided with

up-to-date information on all offices for consolidation into management reports.

It also is possible with these same machines to send the information between two points by commercial wire service—an operation which is performed automatically and at high speed.

# Magazine Renewal Solicitation

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POSTAL PERMIT

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MR FRED D THOMPSON  
4209 GRAY STREET  
WEST CALDWELL 5 N J

SIGNED \_\_\_\_\_

This card must be signed by you to be valid.  
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Please bill me

**FOR RENEWALS ONLY**

Save by Subscription  
These long term rates  
make available to you  
the greatest savings  
has ever offered.

The solicitation of magazine subscription renewals is mechanized by the use of IBM Card Subscriber Records. Business reply card renewal notices are addressed and prepunched automatically from IBM Card Subscriber Rec-

ords as subscriptions become due for promotion. The use of IBM card records and automatic machines facilitate the control of further promotional efforts and the preparation of new up-to-date subscriber records.

# Corporate Records ... mechanized bank statement reconciliation

NUMBER OF SHARES			
THOUSANDS	HUNDREDS	TENS	UNITS
9 9 9	9	9	9
8 8 8	8	8	8
7 7 7	7	7	7

COMMON STOCK  
DIVIDEND NO. 124


4 0 0 0  
CHECK NUMBER

TO THE ORDER OF  
JULIAN G WHITTLESEY  
555 EDGECOMB AVE  
HOUSTON TEXAS

STANDARD BANK & TRUST COMPANY  
ANY CITY, STATE

REPRESENTATIVE COMPANY  
*Signature*  
AUTHORIZED SIGNATURE

REPRESENTATIVE COMPANY  
ANY CITY, STATE

MARCH 15, 19- 

PAY \$ \*\*\* 210.00

234  
234

53 AMOUNT 60 61 DRAWEE BANK 70 71 ENDORSING BANK

**Peak load operations are minimized** and the preparation of Dividend Checks is mechanized completely by the prepunching of date, check numbers, and other control information and the addressing of checks from IBM card records of stockholders. The electronic translation of number of shares held, marked on the back of the check, into

punched holes and the calculation of dividend amount by the Electronic Calculating Punch or Master Extension Cards completes the punching of cards automatically.

The use of IBM Checks permits the automatic machine processing of checks for balancing bank charges, listing outstanding checks, and reconciling bank statements.



# Medical Records ... automatic transcription of source data

**REPORT OF X-RAY EXAMINATION**

<b>MINIATURE</b>		<b>14x17</b>	<b>PREVIOUS KNOWLEDGE</b>	<b>SEX COLOR</b>	<b>AGE GROUP</b>	<b>X-RAY NUMBER 1512</b>
NOT DONE <input type="checkbox"/>	NOT DONE <input type="checkbox"/>	NOT DONE <input type="checkbox"/>	NOT APPLICABLE <input type="checkbox"/>	UNKNOWN <input type="checkbox"/>	UNKNOWN <input type="checkbox"/>	
UNSATISF <input type="checkbox"/>	UNSATISF <input checked="" type="checkbox"/>	DIAGNOSIS RESERVED <input checked="" type="checkbox"/>	NO LOCAL REPLY UNKNOWN STATE <input type="checkbox"/>	MALE UNKNOWN <input type="checkbox"/>	UNDER 10 <input type="checkbox"/>	
Negative <input type="checkbox"/>	Negative <input type="checkbox"/>	Negative <input type="checkbox"/>	NO LOCAL REPLY KNOWN STATE <input type="checkbox"/>			

TBC <input type="checkbox"/> MINI OTHER PULMONARY PATHOLOGY <input type="checkbox"/> CARDIAC <input type="checkbox"/> OTHER PATHOLOGY <input type="checkbox"/>	<b>MEDICAL RECORDS</b>	SEX	TYPE	REASON FOR CONTRACT	MAJOR TYPE OF CONTRACT	ACCIDENT CALLS			DISEASE CALLS			DISPO-SITION	CLINIC LAB	X-RAY	URI-MALISIS	PHYSIO-THERAPY	EMPLOY-MENT	RATING	
	CALL NO.					TYPE OF ACCIDENT	BODY LOCATION	CAUSE OF ACCIDENT	TYPG-GRAPHIC CLASS	ETIO-LOGIC CLASS	NOMENCLATURE OF DISEASE								
	DATE AND TIME OF CONTRACT	20																	
	PATIENTS NAME	3-15 7:30 P.M.																	
	DEPARTMENT	W. V. Stutz	FEMALE	NON OCC.	ORIG. SUPR. IN.	DISEASE	LACER. SIMP.	MYOSIT.	HEAD	CHEST	HAND MATL.	SOLDER	MUSCLE SKELET.						
	FOREMAN	2					LACER. COMP.	AVUL.	EYE	ABDOM.	FLYING BODY	DROP OBJECT	RESP.						
	RX	L. James					PRE-PL.	ABRAS.	FRACT.	FACE	BACK	GASES	CYS.						
							RE-VIS. INFECT.	INTER.	CONT.	HERNIA	NECK	THIGH	STEP OR OTHER POISON	HEMIC. LYMPH.					
							EXAG.	PERIOD PERSON	FOR BOY.	CONCUS.	SHOULD.	LEG	HAND TRUCK	CAUGHT CLOTH.	DIGEST.				
								PERIOD SCHED.	CHWIP.	AMPUT.	ARM	FOOT	OTHER VEHICLE	CAUGHT MACH.	GENITO.				
							PERIOD FREQ.	BURN THER.		TOE	BUMP OBJECT	FALLS HEIGHT	ENDOC.						
							RETURN 8 DAYS	PUNCT.		HAND	FALLING OBJECT	FALLS STAIRS	HRV ST.						
							RETURN 47 DAYS	SPRAIN	OTHER	FINGER	OVER USE	FALLS OTHER	SP. ORG. SENSE						

The use of codes is minimized by describing various facts on the IBM card and indicating the pertinent facts by means of marks. This method of recording facts by the

marking of cards simplifies the recording operation, eliminates the need of intermediate reporting records, and creates an IBM card record that is punched automatically.



# Management Reports ... control by budget or ratio comparisons

DEPARTMENTAL EXPENSE BUDGET REPORT									
DEPARTMENT BY ACCOUNT									
DEPT. NO.	ACCOUNT NUMBER	ACCOUNT NAME	CURRENT PERIOD			YEAR TO DATE			
			EXPENSE AMOUNT	BUDGET AMOUNT	*OVER BUDGET	EXPENSE AMOUNT	BUDGET AMOUNT	*OVER BUDGET	
1	1200	INDIRECT LABOR							
1	1201	SUPERVISION	15000	15000		180000	180000		
1	1202	INSPECTION	4320	5000	680	53609	60000	6391	
1	1203	TIMEKEEPING	6283						
1	1204	HAULING	6524						
1	1205	STOREKEEPING	4771						
1	1206	CLEANING	2428						
1	1207	GENERAL LABOR	4620						
1	1208	OVERTIME PREMIUM	3610						
			47556*						

DEPARTMENTAL EXPENSE RATIO REPORT									
DEPARTMENT BY ACCOUNT									
DEPT. NO.	ACCOUNT NUMBER	ACCOUNT NAME	CURRENT PERIOD		YEAR TO DATE				
			EXPENSE AMOUNT	% TO DIRECT LABOR	EXPENSE AMOUNT	% TO DIRECT LABOR			
1	1200	INDIRECT LABOR							
1	1201	SUPERVISION	15000	522	180000	513			
1	1202	INSPECTION	4320	150	53609	153			

1	2	3	1	1	2	0	2	INSPECTION	4	3	2	0	5	0	0	0	6	8	0	1	5
MONTH	DAY	DEPT. NO.	ACCOUNT NO.	ACCOUNT NAME	EXPENSE AMOUNT	BUDGET AMOUNT	OVER-UNDER BUDGET	% OF EXPENSE TO DIRECT LABOR													
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

BALANCE FORWARD AND OPERATING REPORT CARD											
PERIOD ENDING	DEPT. NO.	ACCOUNT NUMBER	ACCOUNT NAME	CURRENT PERIOD			YEAR TO DATE				% OF EXPENSE TO DIRECT LABOR
MONTH	DAY	DEPT. NO.	ACCOUNT NUMBER	EXPENSE AMOUNT	BUDGET AMOUNT	OVER-UNDER BUDGET	EXPENSE AMOUNT	BUDGET AMOUNT	OVER-UNDER BUDGET	CURRENT PERIOD	YEAR TO DATE
2	2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9	9

The preparation of operating reports is mechanized completely by the automatic summarization of period-to-date figures and variances, and the punching of summary oper-

ating report cards. The computation of percentages and ratios is accomplished automatically by the Electronic Calculating Punch.

## *Advantages of the IBM Principle* **of creating the punched hole automatically**

**The automatic recording of basic information** in IBM cards in the form of punched holes makes it possible to incorporate the information contained in source records into machine-prepared reports without any manual recording operations—without even the manual translation of accounting information into the form of punched holes.

**Automatic recording eliminates the manual operations** of coding, decoding, rating, pricing, punching, and verification. It assures uniform descriptions, increases accuracy, and simplifies the entire procedure. Added speed and economy are provided by automatic punching at a constant speed of 100 cards a minute.

**The electronic calculating punch** performs the problems of multiplication, division, cross-addition, and cross-subtraction and punches the results in IBM cards at the rate of 100 a minute. Where extensions are uniformly associated with common information that is used repetitively, they may be precalculated and prepunched or gang punched from Master Extension Cards. Under each method, the recording of extensions in IBM cards is an entirely automatic machine process that eliminates all manual punching and verifying operations.

**The electronic translation of marks** into punched holes permits original facts to be recorded anywhere and cards to be punched automatically at a speed of 100 cards a minute. The IBM card thus becomes an original record that is punched automatically, eliminating all manual punching and verifying operations.

# *Applications of Automatic Punching*

## **IBM** *Card Document Preparation, Decoding, Pricing, Rating, and Computing* *in IBM Accounting*

### **Accounts Receivable**

Accounts Receivable Control  
Accounts Receivable Records

### **Billing**

Prepunching IBM Card Billing Records  
Computation of Billing Amounts  
Computation of Discounts  
Computation of Taxes

### **Personnel**

Educational Records  
Merit Rating Records  
Physical Examination Records  
Employee Census

### **Plant and Equipment**

Plant and Equipment Records  
Computation of Depreciation Charges  
Computation of Depreciation Reserves

### **Inventory and Material Accounts**

Pricing Material Transactions  
New Unit Price Calculation  
Stores Expense Computation  
Turnover Ratio Computation  
Decoding Stock Symbols  
Material Cost Computation  
Physical Inventory Tags  
Inventory Valuation  
Unit Inventory Control

### **Accounts Payable**

IBM Checks

### **Cost Accounts**

Direct Labor Costs  
Indirect Labor Costs  
Direct Material Costs  
Indirect Material Costs  
Burden Costs  
Cost of Sales

### **Sales**

Prepunching IBM Card Sales Records  
Pricing and Costing Sales  
Cost and Selling Price Computation  
Profit Computation  
Salesmen's Commission Computation  
Profit Percentage Computation

### **Manufacturing Control**

Material Specifications  
Labor Specifications  
Facility Specifications  
Machine Requirements Computation  
Facilities Requirements Computation  
Production Schedule Computation  
Identification Tags  
Move Tickets  
Labor Cards  
Material Requisitions  
Progress Records  
Tool Requisitions

### **Corporate Records**

Dividend Checks  
Proxies  
Dividend Payment Computation

### **Financial Control**

General Ledgers  
Subsidiary Ledgers  
Trial Balance  
Profit and Loss Statements  
Balance Sheet  
Budgetary Control Records  
Operating Statements  
Operating Ratio Computations  
Percentages and Variances

### **Payroll**

Time Cards  
Job Tickets  
Tax Exemption Certificates  
IBM Checks  
Earnings Statements  
Rating Payroll and Job Cards  
Hourly Earnings  
Piece Work Earnings  
Overtime Earnings  
Shift Differentials  
Burden Rates  
Production Standards  
Burden Charges  
Efficiency Ratings  
Percentages and Variances

# *Applications of Mark Sensing in IBM Accounting*

## **Accounts Payable**

Accounts Payable Distribution  
Petty Cash Distribution  
Transportation Expense Distribution

## **Cost Accounts**

Direct Labor Costs  
Indirect Labor Costs  
Direct Material Costs  
Indirect Material Costs  
Tool Costs

## **Inventory & Material Accounts**

Material Receipts  
Material Transfers  
Material Issue Requisitions  
Material Returns  
Physical Inventory

## **Manufacturing Control**

Production Requirements  
Planning and Scheduling  
Production Records  
Inspection Records  
Scrap Records

## **Plant & Equipment Records**

Meter Records  
Container Records

## **Financial Control**

Small Loan Accounting  
Analysis of Deposit Accounts

## **Corporate Records**

Dividend Amount Computation  
Analysis of Stockholders

## **Institutional Records**

Test Results  
Attendance Records  
Aptitude Tests

## **Medical & Health Records**

X-Ray Records  
Pediatric Statistics  
Case Statistics  
Medical Experience Studies

## **Surveys & Census Studies**

Population Surveys  
Housing Surveys  
Public Opinion Surveys

## **Payroll**

Attendance Time Records  
Deduction Records  
Salary Payroll  
Payroll Adjustments

## **Personnel**

Analysis of Skills  
Termination Records  
Accident Records  
Health & Illness Records  
Visiting Nurse Records  
Merit Rating Records

## **Sales**

Order Analysis  
Back Order Analysis  
Shipping Records  
Market Analysis  
Salesman Activity Records  
Sales Analysis  
Customer Contact Analysis

## **Billing**

Invoice Preparation  
Statement Preparation  
Public Utility Billing

## **Accounts Receivable**

Ledger Records  
Payment Records  
Partial Payment Records

## IBM *Electric Time System*

**...with electronic self-regulation**

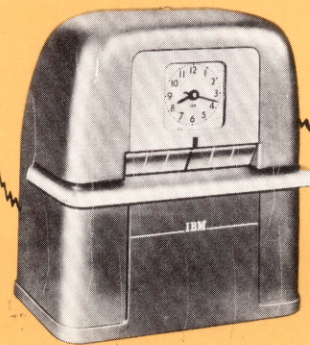
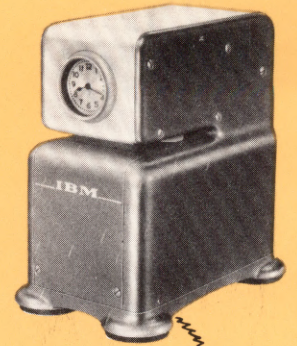


**A new Electric Time System**, in which indicating clocks are connected directly to the regular AC current supply and are self-regulated electronically, all without special clock wiring, has been developed by IBM. In any building which has 110-volt, 60-cycle, supervised alternating current, IBM synchronous motor indicating clocks can be connected to a regular wall plug or light socket outlet. Once an hour each clock is checked and regulated automatically for uniformity with system time.



**Automatic Signaling**, without special wiring, is another feature of the new system. Self-regulating minute impulse recording units—Attendance Time and Job Cost Recorders, Time Stamps—are operated through an electronic relay.

Through electronics, IBM brings new flexibility, economy, and accuracy to time control by the new IBM Electric Time System with electronic self-regulation.





# IBM *Electric Typewriters*



**The new IBM Electric Typewriters** have been engineered to produce the finest typewritten results with a minimum of effort. Styled to harmonize with the interiors of the most modern offices and homes, they are operated with a feather-light touch. Controlled impression, built into the typewriters, assures one or many uniformly legible carbon copies, sharp, clear stencils, and distinctive-looking correspondence.

The Executive model, incorporating the IBM spacing principle, which allows the proper amount of space for each character according to its width, is available in any one of four specially designed type faces.

## **Other features are:**

- all-electric operation
- modern styling
- uniformity of impression
- comfort-leveled keyboard
- feather-light touch
- keys designed for finger comfort
- finger-touch carriage return
- keyboard margin set
- keyboard dust plate
- adjustable platen for multiple copies
- line position reset
- four position ribbon control
- electric ribbon rewind
- automatic line lock



Executive Model



### AN **IBM** SERVICE BUREAU

**The IBM Accounting Method** is available either through an installation of IBM machines in your office or through the facilities of an IBM Service Bureau.

These bureaus, located in principal cities throughout the country, provide quick, accurate, and confidential service to all types of businesses.

## **IBM** *Products*

Electric Punched Card Accounting Machines  
and Service Bureau Facilities

Proof Machines

Electric Test Scoring Machines

Electric Typewriters

Electric Clock, Time Recording, and Time  
Signaling Systems

Nurses' Call Systems