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## The Kalamazoo Machine Accounting Books will

## Give You a Maximum Accounting Efficiency at a Minimum Cost

NEVER so obviously as to-day has the old-fashioned, roundabout system of book-keeping been such a strain upon business efficiency.

Cumbrous and expensive, the pen-and-ink method of accounting involves constant errors and wasted time.

Its antithesis is the Kalamazoo Machine Accounting Book and the Accounting Machine—in other words Machine Accounting. This does the work three times as quickly with infinitely more satisfactory results, automatically ensuring speed, accuracy, and legibility.

The race for Commercial supremacy has begun. Have you discarded your out-of-date system of book-keeping with its wasted effort and wasted energy, for the scientific system that wins—the Kalamazoo Machine Accounting Book and the Accounting Machine?

Machine Accounting means working at full power instead of running at less than half speed. It means maximum results with minimum waste.

It saves time because it checks error automatically at every step; because it can calculate more quickly than the eleverest brain.

It saves money because highly-skilled labour is unnecessary. A girl can learn to operate the whole system in an hour. Should a ledger-clerk leave, the new-comer can take over with ease next morning.

With the Kalamazoo Machine Accounting Book and an Accounting Machine you will find that each clerk can comfortably handle in one day, with perfect accuracy and legibility, three times the amount of posting and accounting work that he could by the old-fashioned manuscript methods. Further, you will know for certain that every night the sum total of every item of your daily transactions is safely in your ledger.

The Kalamazoo Machine Accounting System is simple and easy to learn. When open on the posting stand the book can be operated with one hand. Every account can be located instantly, the offsetting of effected postings is rapid and sure, and the alignment of sheets is always perfect.

Any method of indexing can be used, and owing to the special treatment the Kalamazoo sheets receive they lie perfectly flat when the book is open.

A seven years' guarantee is given with each book.

Maximum efficiency in machine accounting depends essentially upon the Kalamazoo Machine Accounting Book. It is the

scientific and indispensable complement to the Accounting Machine. Inferior systems, by hampering and delaying the operator at every step, rob you of the 100% efficiency which should be yours.

To install an Accounting Machine without also installing the Kalamazoo equipment to run with it means that you are not getting the best results from your investment.

But once install Kalamazoo, and no other system need apply.



## Kalamazoo Machine Accounting Books

MORLAND & IMPEY, LTD.

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Branches at Glasgow, Edinburgh, Cardiff, Manchester, Liverpool, Newcastle, Leeds, Leicester, Bristol, Dublin, Paris, Amsterdam, etc.

## Eight Practical Advantages of the Kalamazoo Machine Accounting Book

- 1. Simple to understand. Machine accounting can be mastered in an hour.
- 2. Expansion up to 750 sheets. With the Kalamazoo Book one can begin with a small number of accounts and build up as required. Whatever the number may be, the binder will hold them securely. New sheets can be instantly inserted or old ones removed.
- 3. Sheets can be handled with absolute freedom. When open on the posting stand, the book can be manipulated with one hand. All records on sheets are fully exposed and any account is instantly accessible.
- 4. Accounts instantly located. The guide tabs automatically divide the book into sections, alphabetical, numerical, geographical, etc., according to requirements.
- 5. Facility for rapid offsetting. The offset block provides for easy separation of posted sheets and instant return when proved correct by the machine.
- 6. No markers required. If the operator is interrupted during work a marker between the sheets is unnecessary. The separation between the sheets in the upper and lower crotch is most distinct.
- 7. Correct alignment of sheets. This is automatically maintained by both binder and stand.
- 8. Absolute security of sheets in the binder. The closed binder looks like a closed book; and the sheets are held in perfect security and alignment.

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