



Handicapped in Business

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Machine Accounting is to Book-keeping what Typewriting is to Correspondence Highest Efficiency depends on the Kalamazoo

IT is no exaggeration to say that there are many Business Houses in Britain to-day which could start considerably ahead of their competitors if only they decided to adopt the most modern development of book-keeping:—**The Kalamazoo Machine Accounting Book**, and the Accounting Machine.

The inevitable weaknesses of the pen-and-ink method of accounting—perpetuated errors, cross-references, illegible figures—accumulating week by week, throw a heavy strain on Office Staffs at every busy period. The result of long hours and tired clerks is not efficiency, but disorganisation and confusion which costs so dearly in clerical blunders.

The magic of machine accounting will sweep this handicap away.

No modern business could possibly hope to carry on without the typewriter, for its saving utility is enormous and unquestioned.

The Kalamazoo Machine Accounting Book and the Accounting Machine will do for your book-keeping what the typewriter does for your correspondence.

It will give you neat, unmistakable records, mathematical accuracy, and the highest rate of speed, ensuring a permanent saving of time and money.

With the mechanical system of Book-keeping, you will find that a clerk can post an average of 150 accounts an hour; an expert can post 200. Compare this with the old method which reached its utmost limit in 70 or 80 postings per hour.

This means the possibility of one clerk accomplishing in one day the work that previously occupied three—with every guarantee of accuracy. It also means that every evening the sum total of your daily transactions is safely in your ledger.

The Kalamazoo Machine Accounting Book is the logical complement of the Accounting Machine. Just as the most powerful car is often delayed and hindered by bad roads, so the best Accounting Machine can be hampered by an inferior auxiliary equipment.

The Kalamazoo Machine Accounting Book is built for speed. Sheets can be handled with freedom and accounts located at once, the separation by offsetting of effected postings is rapid and certain. Any method of indexing can be used and the sheets always lie perfectly flat.

The Kalamazoo Machine Accounting Book is the only royal road to perfect accounting because it meets every possible condition and requirement. It is the only loose-leaf equipment which enables the users of Accounting Machines to obtain the full benefits of the many time and labour economies effected by those machines.

A seven years' guarantee is given with each outfit.



Kalamazoo Machine Accounting Books

MORLAND & IMPEY, LTD.

Registered Office and Works: NORTHFIELD, BIRMINGHAM

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7 TOTHILL STREET, S.W.1

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 and 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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