

placed, and this process is repeated more or less throughout the hundreds or even thousands of uses of an alphabet within an index, there is literally no guide for the memory. Whereas, in substitution of one word or phrase for another, since you adopt and use the accepted word and phrase only, it soon becomes fixed in the memory, and the former word or phrase disappears as completely as though it had never been known.

When you have gone the limit under the foregoing instructions, and there still remains a letter with more than one designation opposite it, select the designation most used, and put it opposite the second letter in the designation. If this is in use, then the third, and so on down, always, however, giving preference to a letter carrying the dominant sound of the designation, as the letter V is dominant in service.

The natural tendency is to leave the designation most used opposite the letter which characterizes the designation. The reason for doing the reverse is that it is easier to remember an inconsistency that is frequently used than one seldom used. When placing designations opposite letters other than the one characterizing it, always give preference to unused letters, so that those most generally applicable will be left available.

Every designation should describe rather than arbitrarily designate the thing symbolized, just as the words railroad, typewriter, and aeroplane suggest the nature of the objects that they designate.

Special care should be taken to always use the same designation for the same thing or meaning. For example, do not in one place term money paid to employees "Pay Roll," and in another "Wages," or "Labor." The opportunity for this type of inconsistency is limitless, and great care must be exercised to avoid it.

Uniformity is indispensable. Without uniformity in form, vocabulary and punctuation, the memory has to act consciously, where it should act automatically, and the

use of the index becomes laborious. When the mental photographs of the index are uniform, it becomes as natural to write and read symbols as words.

Designations constantly recurring throughout all symbols, such as Miscellaneous, meaning not otherwise classified, should be placed opposite letters which have the least mnemonic use. I suggest X, and the use of the designation "Not otherwise classified," as being more definite than "Miscellaneous."

When the number of qualifications is greater than the available letters, and numerals are not desirable, I suggest the use of the designation "Various" opposite V, as indicating the reopening of the alphabet. The V in this case is used as a silent letter in the symbol, and the designation qualifying it should have some special characteristic. As, for example, in a Stores symbol it is well to put all the given names—that is, manufacturing names—after the designation V.

In a designation of two or more words, as Direct Purchases, the dominant or distinguishing word of the designation (Direct) is the word to be considered in determining the letter opposite which it shall be placed, as it is the one which will most naturally occur to the memory.

In using incomplete symbols always put an = mark to indicate missing letter or letters. In this way a symbol without an equal mark indicates a complete symbol, whereas, on the other hand where there is an = it not only indicates an incomplete symbol, but wherein it is incomplete.

There is constant occasion for the use of incomplete symbols and it is therefore necessary that a symbol shall at a glance be known to be complete or incomplete and if incomplete wherein incomplete. Using the accounting classification exhibit H to illustrate, if you should wish to express all kinds of Apportioned Cost you should write the symbol CA=; on all Apportioned Production Cost CAP=.

JYR B/O

ACCOUNTING CLASSIFICATION DIAGRAM

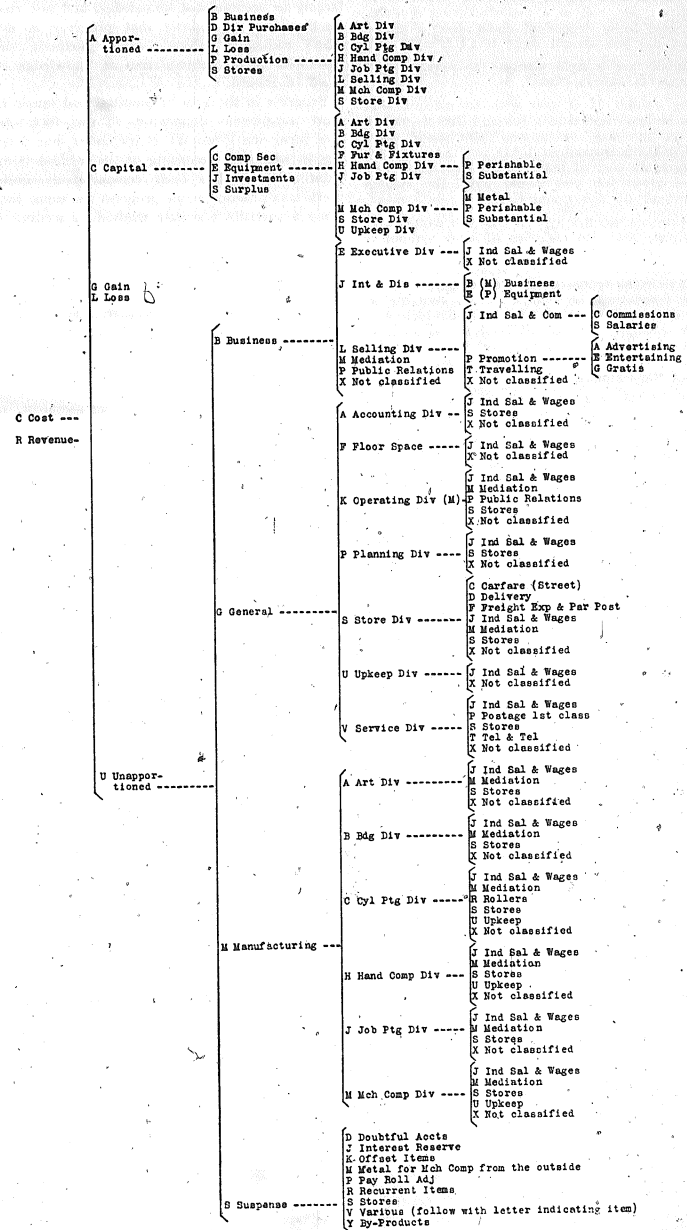


EXHIBIT H—Working Diagram. For quick reference in practical daily use.

JYR B/O Accounting Classification Code	
<p>The Accounting Classification constitutes a uniform and consistent classification of all phases of Cost and Revenue. The Code is for use in studying the classification and for reference.</p> <p>The Classification covers all phases of the printing industry and is applicable regardless of size of concern, class and character of work or variety of product.</p> <p>Usual and normal items not needing to be passed upon separately and unusual and fluctuating items requiring separate consideration are classified separately for convenience in supervising.</p> <p>Cost items in connection with all managerial divisions are uniformly subdivided as follows:</p> <p>Indirect Salaries and Wages - Pay roll not directly chargeable to a given product.</p> <p>Stores - Physical things consumed in the conduct of the business.</p> <p>Under suitable designation - Special lines or groups of items of such significance as to be separately classified.</p> <p>Not classified -</p> <p>ACCOUNTING CLASSIFICATION CODE</p> <p>C - COST - Outlay, irrespective of time or form of payment.</p> <p>R - REVENUE - Income, irrespective of time or form in which received or not standing.</p> <p>NOTE I. The following symbols beginning with C represent the subdivision of Cost items. The same subdivisions and symbols, with the exception of CAL and CL, are used to represent Revenue items by substituting R for C as the first letter. Corresponding modification must be made in definitions.</p> <p>NOTE II. Whenever a letter is used in several symbols, representing the same designation, the definition is given only once, in the case of its first use, except where necessary for clearness.</p> <p>A - APPORTIONED - Cost apportioned to a given product. Purchases of all kinds, materials, labor, and overhead expense apportioned to a given product (job).</p> <p>B - BUSINESS - Pertaining to business divisions, administration, selling, and other features of merchandising as distinct from producing. Apportioned to a given product (job) at an arbitrary % of production and of merchandise involved.</p>	<p>CAD - D - Direct Purchases - Purchases made especially for, and apportioned direct to, a given product (job).</p> <p>RAG - G - Gain - Revenue, in excess of Cost apportioned to a given product (job).</p> <p>CAL - L - Loss - Cost, in excess of Revenue apportioned to a given product (job).</p> <p>P - Production - Pertaining to producing as distinguished from marketing or merchandising. Labor apportioned direct to a given product (job), and that part of unapportioned manufacturing cost apportioned at an arbitrary rate to each product (job).</p> <p>CAFA - A - Art Division</p> <p>CAPB - B - Binding Division</p> <p>CAPC - C - Cylinder Printing Division</p> <p>CAPH - H - Hand Composition Division</p> <p>CAPJ - J - Job Printing Division</p> <p>CAPL - L - Selling Division</p> <p>CAPM - M - Machine Composition Division</p> <p>CAPS - S - Store Division</p> <p>CAS - S - Stores - Stores and By-Products. Stores taken from stock and apportioned direct to a given product (job).</p> <p>C - CAPITAL - Values used to produce revenue, where the use will extend over a period of years, as distinguished from values quickly consumed or for resale.</p> <p>CCO - C - Company's Securities - Company's own stock and fixed indebtedness.</p> <p>E - Equipment - Machinery, apparatus, furniture and fixtures of all kinds.</p> <p>CCOA - A - Art Division</p> <p>CCOB - B - Binding Division</p> <p>CCOC - C - Cylinder Printing Division</p> <p>CCOF - F - Furniture and Fixtures - Not classified as part of the equipment of any one division, and including all time-keeping and cost-finding equipment. Furniture regularly used in the different divisions is classified as of the division in which it is used.</p> <p>E - Hand Composition Division</p>

EXHIBIT G—Working Code. The various desks are supplied with separate Working Codes representing the roots which they may have occasion to use. These are used principally in introducing the Index and thereafter for reference.

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