

DETAIL ANALYSIS OF EXPENSE														
DESCRIPTION	PERIOD NO.	SYMBOL	WAGES	SALARIES	TOTAL PAYROLL	FROM		TO		TOTAL AMOUNTS				
						STORES	MISC.	PRO-RATED ACCOUNTS	THIS PERIOD	LAST PERIOD	PREVIOUS CUR.TOTAL	TOTAL THIS YEAR TO DATE	BUSINESS THIS YEAR TO DATE	
AUXILIARY EXPENSE		A												
DESIGNING DEPARTMENT		AD												
ENGINEERING DEPARTMENT		ADA												
Salaries		ADAA												
Wages		ADAB												
Reclamation of Errors		ADAC												
Stores and Supplies		ADAD												
Traveling Expenses		ADAT												
PATTERN MAKING DIVISION		ADP												
Salaries		ADPA												
Wages		ADPB												
Reclamation of Errors		ADPC												
Pattern Paper		ADPD												
Stores and Supplies		ADPE												
EMPLOYMENT & SERVICE DEPARTMENT		AE												
ENGINEERING EMP. & SERVICE DEPT.		AEA												
Salaries		AEAA												
Wages		AEAB												
Reclamation of Errors		AEAC												
Employees Council Fees		AEAD												
Local Passage Transp.		AEAE												
Stores and Supplies		AEAQ												
Traveling Expenses		EAET												
EDUCATIONAL DIVISION		AED												
Salaries		AEDA												
Wages		AEDB												
Reclamation of Errors		AEDC												
Magazine Subs. and Books		AEDD												
Pub. of "Clothcraft"		AEDP												
Stores and Supplies		AEDS												
EMPLOYMENT DIVISION		AEE												
Salaries		AEEA												
Wages		AEEB												
Reclamation of Errors		AEEC												
Special Services		AEEI												
Stores and Supplies		AEEJ												

Fig. 6. First Page of Detailed Expense Analysis.

The Routing Division furnishes the Statistical Division with a report of all batches finished. Cards for these batches are then removed from the file of work in process and are sorted and tabulated each day to show the total deliveries to finished stock, in each material and model by sizes. The cards so removed are held until the end of the period, then sorted and tabulated for use in connection with the expense distribution sheet to which reference will be made later.

Let us now turn to the more strictly financial end of the Statistical Division's activities, the collection and distribution of expenditures, and incidentally though no less important, the analysis of the pay roll. For this purpose our expenditures are divided into three main groups: the product group, embracing all direct labor and material going into the product to be sold; the construction group, including direct labor and material used in addition or improvements to equipment, build-

ings and grounds; and finally the expense group, involving all expenses, which eventually will be distributed over one or the other of the first two groups. In order to make dependable financial reports there is requisite a complete and well-defined classification of accounts, so that each individual expenditure will automatically fall into its proper place on the classification. We are using the Taylor mnemonic system of classification, in which expenses are grouped under five main headings from A to E, the product (including stores) under F to W, and the construction group under X to Z.

Dealing first with the expense group: Under the above method of classification we are able to list all accounts, alphabetically according to symbol, on what we term a Detailed Expense Analysis, the first page of which is illustrated by Figure 6. On this sheet we show for each account the total of its expenditures for the