Oct. 12, 1937. A. J. CARSON 2,095,562

ACCOUNTING APPARATUS

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FIG. 1.

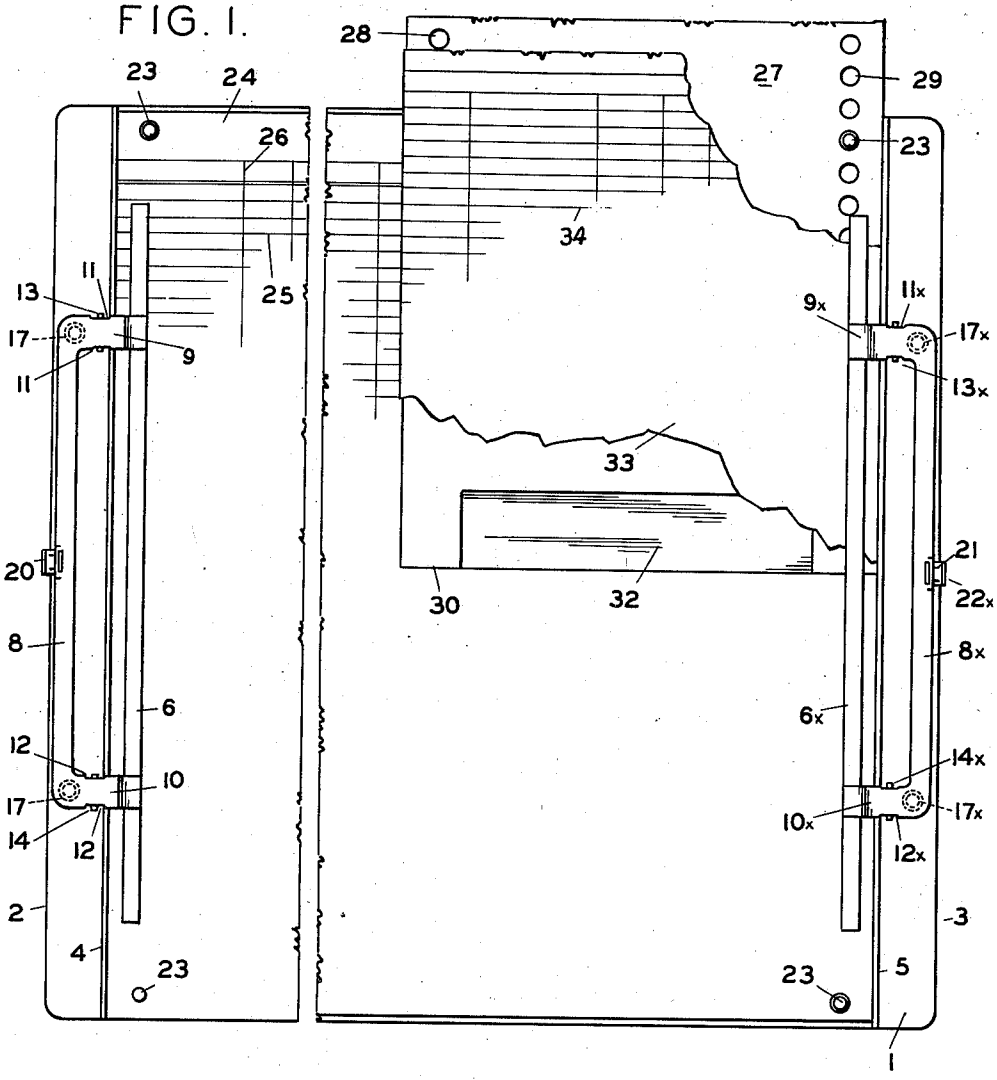
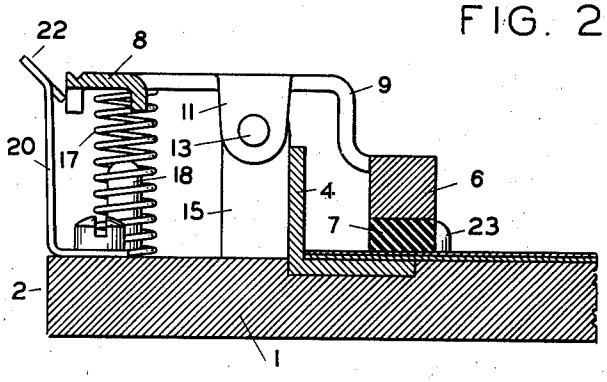


FIG. 2.



INVENTOR:
AUGUST J. CARSON
BY Cadwalader & Vale
ATTORNEY

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ACCOUNTING APPARATUS

August J. Carson, Oakland, Calif.

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3 Claims. (Cl. 282—29)

This invention relates to improvements in accounting apparatus and more particularly to collation means for loose leaf accounting.

An object of the invention is to provide holding and alining means for loose forms.

Another object is to facilitate duplicate entries on manifold sheets of items common to all.

Another object is to facilitate the collation on a base sheet of collective items derived from individual sheets held in fixed relation to each other and the base sheet.

A further object is to provide simple means for manually accomplishing the results now attained by complicated accounting machines.

Other objects and advantages will appear as the description progresses.

In this specification and the accompanying drawing the invention is disclosed in its present preferred form. It is to be understood, however, that it is not limited to this form because it may be embodied in modifications within the purview of the claims following the description. This invention accomplishes the collation of forms of different sizes and shapes for various purposes, in such a manner that data arising from one transaction and common to all the forms required to record the transaction, can be recorded thereon in one writing on the requisite line of each form through the use of carbon impression. This reduces the human effort and also the probable inaccuracies in transferring items individually.

In the one sheet of drawings:

Fig. 1 is a diagrammatic plan view of an accounting apparatus constructed in accordance with this invention with certain forms schematically arranged thereon.

Fig. 2 is an enlarged detail in end elevation of the clamping means.

In detail the construction illustrated in the drawing referring first to Fig. 1 comprises the flat board 1 of any suitable non-warping material, with the parallel lateral sides 2 and 3. The parallel lateral guides 4 and 5 rise from the plane of the board at their respective sides. These guides may be angular as shown with their base angles gained into the board flush with its top surface, see Fig. 2.

The clamping means is the same at each side of the board and the description of one will serve for both by using the same reference characters augmented by "x" in one instance. The clamping jaw 6 extends well across the width of the board and the lower side of the bar has the cushion 7 attached thereto. The pressure bar 8 has the forward extensions 9 and 10 fixed to the bar 6. These extensions have the shrouds 11—11 and 12—12 bent down from the sides thereof to engage the pivot pins 13 and 14 in the studs 15 respectively, rising from the board 1 behind the guides 4 and 5 respectively.

The expansive springs 17, engage a guide stud 18 on the board and expand against the pressure bar 8. With the pins 13 and 14 as the fulcrum center the springs 17 urge the cushion 7 against the plane of the board 1. The same condition exists on the opposite end 3 of the board. In arranging a plurality of sheets upon the board it is helpful to lock the clamps in the open position. For this purpose the spring latches 20 and 21 are fixed to the board 1 and adapted to engage over their respective pressure bars 8 and 8x when these bars are depressed sufficiently. These latches can be released by hand pressure against the latch heads 22 and 22x.

The board is provided with four centering pegs such as 23 respectively located at the four corners of the board 1, and adapted to engage holes through the four corners of the journal or base sheet 24. This sheet has transverse lines 25 definitely spaced horizontally. This predetermined spacing of the horizontal lines is common to all printed forms used in connection with the base sheet 24. The same is true of the columnar rulings such as 26 where they are required.

The manifolding line finder comprises the sheet 27 of stencil board or non-impressible stiff fiber, having the series of alined holes 28 and 29 arranged along its lateral edges. The centers of these holes are spaced equally with the centers of the lines 25 on the base sheet 24. The lower edge 30 is spaced from the lower holes of the series 28 and 29 so that this edge 30 will aline with any of the lines 25 in accordance with which hole 28 or 29 is engaged over one of the pegs 23 at the top of the board. A gap is formed in the lower margin of the line finder and the carbon transfer sheet 32 is pasted to the sheet 27 to extend across this gap and aline with the bottom line 30 of the line finder. When it is desired to enter the grand total of a bill rendered or account receivable or any other desired item on the base sheet alined on the board 1 by the four pegs 23, the line finder 27 is laid over the base sheet with the edge 30 on the desired line 25 and one of the holes 28 or 29 engaging one of the pegs 23. This brings the carbon insert 32 over the space above the desired line. Then the appropriate printed form such as 33 is laid over the line finder 27 with one edge against the ad-

jacent guide **4** or **5** with its total or item line **34** in alinement with the desired line **25** on the base sheet. The sheet **33** is held by the adjacent clamp **6** or **6***x*. The accounting item is then written on the desired line on the form **33**, with a transfer through the carbon **32** to the base sheet. The clamp is then released and the form **33** and line finder **27** removed without disturbing the base sheet **24** held by the pegs **23**.

The line finder is not required if forms, such as **33**, are provided with carbon backs as is now common practice. In that instance line for line register with the base sheet will be maintained by the clamp **6** or **6***x* during the manifolding through one or more forms overlying the base sheet.

The clamps hold all forms, other than the base sheet which is held by the pegs **23**, while data are entered on the forms, and permit collation of forms at the right or left sides of the board respectively or simultaneously.

The length and width of the line finders is governed by the size of the forms required to record various classes of transactions, and they may be used on either or both lateral sides of the board **1**.

Having thus described this invention, what is claimed and desired to secure by Letters Patent is:

1. An accounting apparatus including a board having a lateral guide thereon; pegs extending above the plane of the board and adapted to engage holes in a base sheet; a line finder having a series of holes adapted to engage one of said pegs and having an opening therein covered by a transfer means; and a clamp in operative relation to said guide and adapted to hold a form sheet in operative relation to said base sheet and line finder.

2. An accounting apparatus including a board having a lateral guide thereon; pegs extending above the plane of the board and adapted to engage holes in a base sheet; a line finder having a series of holes adapted to engage one of said pegs and having an opening therein; and a clamp in operative relation to said guide and adapted to hold a form sheet in operative relation to said base sheet and the opening in the line finder.

3. An accounting apparatus including a board having parallel lateral guides thereon; side pegs extending above the plane of the board adjacent said guides respectively and adapted to engage holes in a base sheet extending between said guides; a non-impressible line finder having holes adjacent its opposite edges and adapted to engage said side pegs selectively; a pair of clamps on opposite sides of said board in operative relation to said guides respectively and adapted to hold a form sheet in operative relation to said base sheet and line finder and either of said guides selectively; whereby the back of said form sheet extending beyond an edge of said line finder may be brought into contact with the face of said base sheet.

AUGUST J. CARSON.