Oct. 3, 1950 J. M. JONES 2,524,128

ACCOUNTING BOARD

Filed Aug. 31, 1946 2 Sheets-Sheet 1

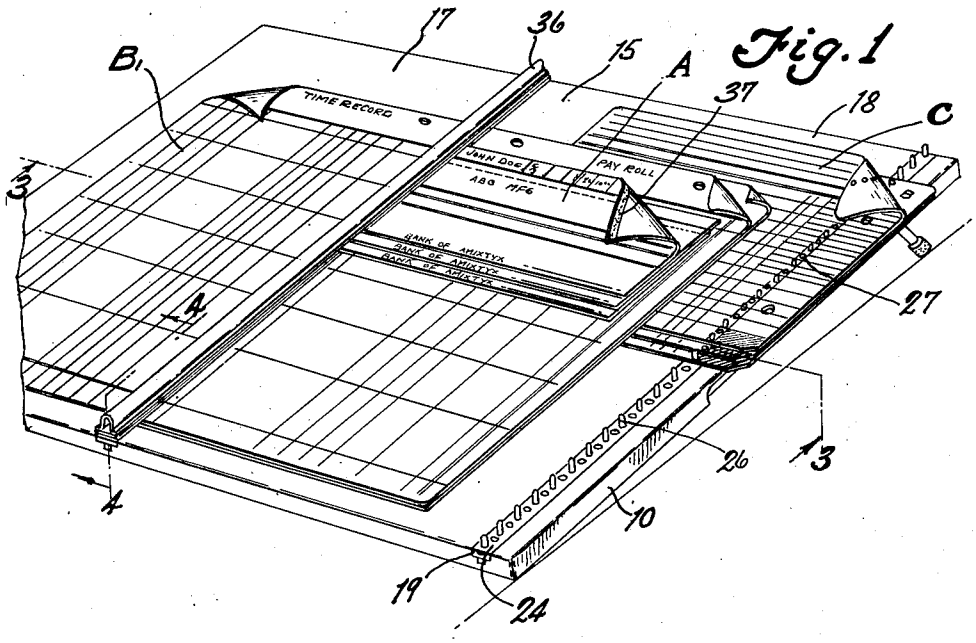


Fig. 1

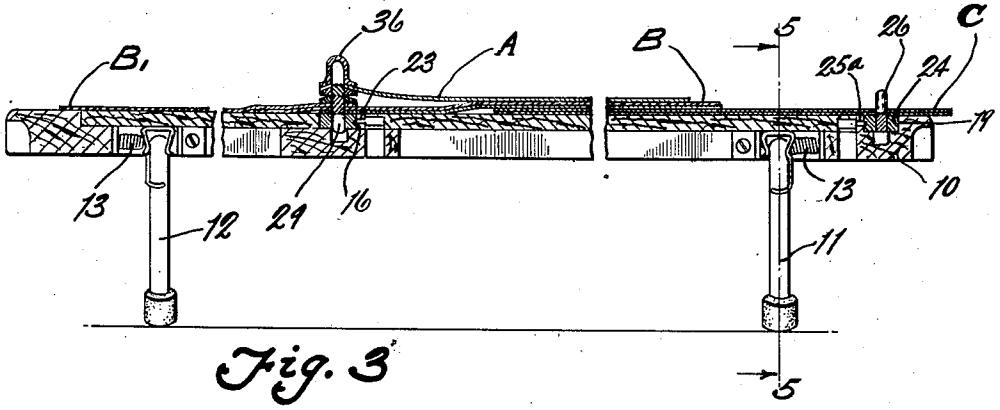


Fig. 3

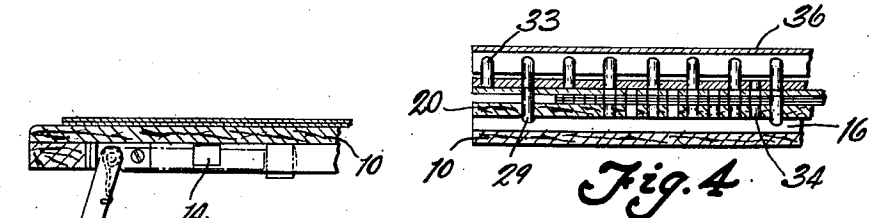


Fig. 4

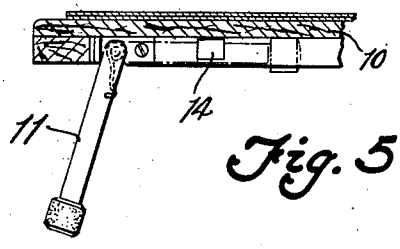


Fig. 5

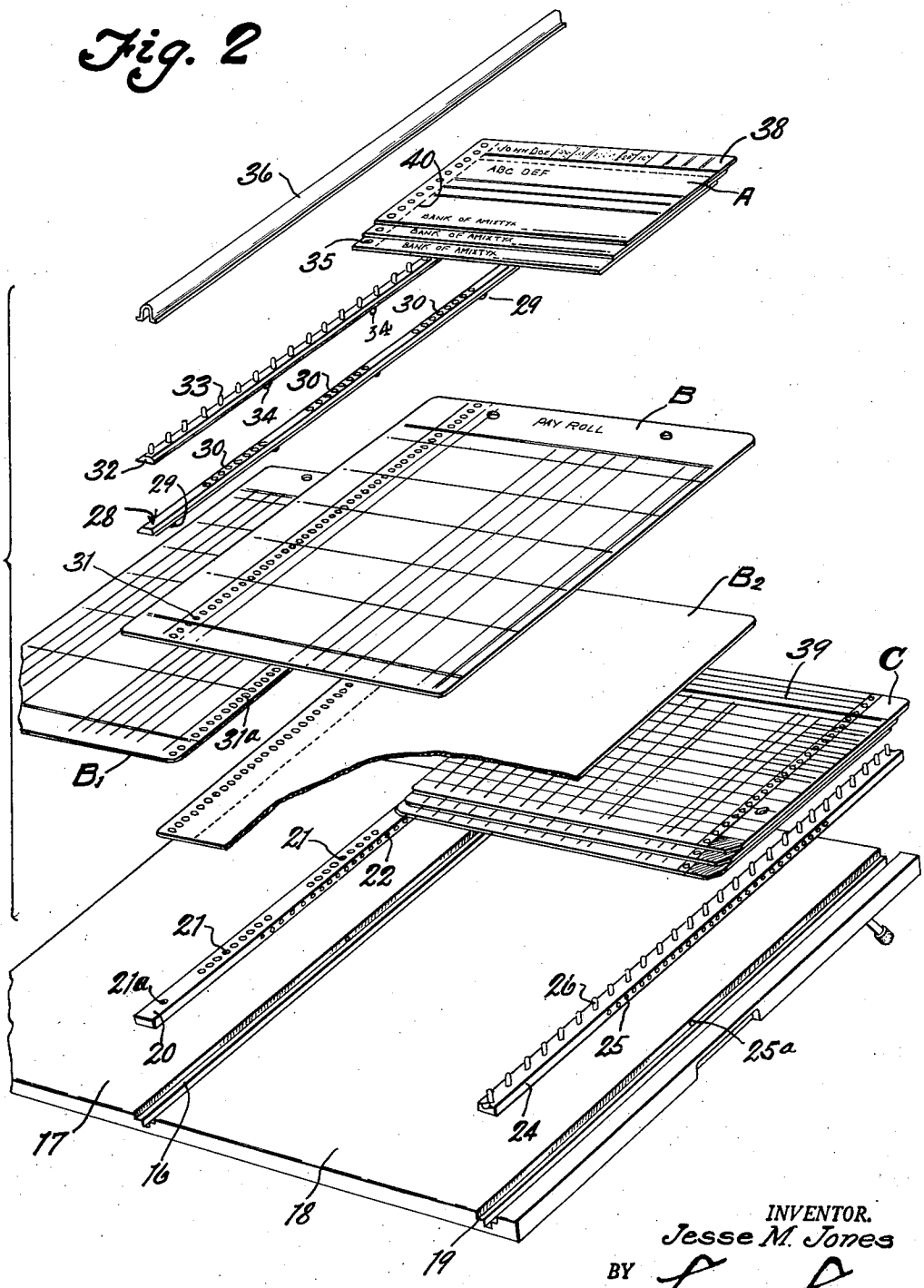
INVENTOR.
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ATTORNEYS

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Fig. 2



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2,524,128

ACCOUNTING BOARD

Jesse M. Jones, North Hollywood, Calif., assignor to Charles R. Hadley Company, Los Angeles, Calif., a corporation of California

Application August 31, 1946, Serial No. 694,180

9 Claims. (Cl. 282—29)

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This invention relates to an apparatus for facilitating certain operations in accounting practice and is particularly directed to a device for use in multiple record bookkeeping and entry.

The principal object of this invention is to provide an improved form of accounting board for making simultaneous entries on several different loose leaf type sheets.

Another object is to provide an accounting board having a working surface divided into two sections, and means adjustably supported between the sections for maintaining a series of entry sheets in echelon formation in position overlying one of the sections.

Another object is to provide such an accounting board suitable for simultaneous entry of data on one of a series of entry sheets arranged in echelon formation, a general record sheet and one of a series of special record sheets, the general record sheets and series of entry sheets being supported on a common carrier slidably mounted on the accounting board working surface.

Another object is to provide an accounting board having a relatively large working surface divided into two sections by a channel therebetween in which a slidable member in the channel is adapted to maintain a time record sheet and a payroll record sheet in registry, together with a carrier adjustably supported on the member and adapted to maintain a series of payroll check blanks in echelon formation in position over the payroll record sheet.

A further object is to provide certain improvements over the type of accounting board shown in my copending application, Serial No. 586,890, filed April 6, 1945, now Patent 2,435,684, granted February 10, 1948.

Other objects and advantages will appear hereinafter.

In the drawings:

Figure 1 is a perspective view of an accounting board embodying my invention.

Figure 2 is an exploded view thereof showing the various elements and sheets positioned in sequence of assembly.

Figure 3 is a transverse sectional view taken substantially on the line 3—3 as shown in Figure 1.

Figure 4 is a sectional detail view taken substantially on the line 4—4 as shown in Figure 1.

Figure 5 is a fragmentary sectional elevation taken substantially on the line 5—5 as shown in Figure 3.

Referring to the drawings, a base structure 10 is provided with a pair of pivotally mounted legs 11 and 12 which are adapted to support the

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device at a convenient angle. The legs 11 and 12 are normally urged toward operative position by coil springs 13 which, in their inoperative position, are adapted to be swung against the underside of the base structure 10 and maintained in such position by spring clips 14 as shown in Figure 5. The upper surface of the base structure 10 provides a plane working surface 15 which is divided by the channel 16 into two sections 17 and 18. A second channel 19 is provided at the far edge of the section 18 of the working surface 15.

A lower retainer bar 20 is slidably mounted within the channel 16 and is provided with a plurality of a series of holes 21 extending vertically therethrough. Apertures 21a are also provided at a plurality of spaced points along the bar 20. Formed in the opposite sides of the lower retainer bar 20 are a plurality of shallow indentations or detents 22 which are arranged to cooperate with spring urged plunger elements 23 mounted within the base 10 on opposite sides of the channel 16. The detents 22 and plungers 23 cooperate to provide yieldable means for maintaining the bar 20 at any one of a plurality of positions along the channel 16.

In a similar manner the slidable carrier 24 is mounted for movement within the channel 19 and is likewise provided with a series of detents 25 along its side faces for cooperation with one or more spring urged plungers 25a carried in the base 10 along the sides of the channel 19. The bar 20 and slidable carrier 24 are provided with detents on both sides so that they operate equally well within their respective channels even if the bar or carrier should be reversed end for end. The carrier 24 is povided with a plurality of upwardly projecting pins 26 spaced at regular intervals and adapted to project through perforations 27 provided in the Employee Record Sheet "C" which are arranged in echelon formation with each succeeding superposed sheet positioned in advance of the lower sheet. It will be understood from this description that the series of Employee Record Sheets "C" may be moved as a unit on section 18 of the working surface 15 by sliding the carrier 24 within the channel 19.

An upper retainer bar 28 is carried on the lower retainer bar 20 and is provided with a plurality of downwardly extending projections 29 which are adapted to be received within the apertures 21a in the lower retainer bar 20. The upper retainer bar 28 is also provided with a plurality of series of holes 30 which register with the corresponding plurality of series of holes 21 in the lower retainer bar 20. The retainer bars 20 and

28 cooperate to clamp a Payroll Record Sheet "B" and a Time Record Sheet "B_1" in registry therebetween. The Time Record Sheet "B_1" and Payroll Record Sheet "B" are perforated at regular intervals as shown at 31 and 31a and projections 29 on the upper retainer bar 28 extend through these perforations to maintain the two sheets in registry. The back side of the Employee Record Sheet "C" may be carbonized or a separate sheet of carbon paper "B_2" may be inserted beneath the Payroll Record Sheet "B." It will be understood from this description that the movement of the retainer bars 20 and 28 longitudinally of the channel serves to move the record sheets "B" and "B_1" over the sections 18 and 17, respectively, of the plane working surface 15.

A carrier member 32 has a plurality of upwardly directed pins 33 and is provided with a plurality of downwardly projecting lugs 34 adapted to be received within any one of the holes 30 in the corresponding series provided in the upper retainer bar 28. In this way the carrier 32 may be adjustably positioned upon the retainer bar 28 and the lugs 34 project downwardly through the holes 30, the preforations 31 and 31a and into the holes 21 in the retainer bar 20. The pins 33 on the carrier 32 are adapted to extend through perforations 35 in the series of Blank Checks "A" in echelon formation in a manner similar to the arrangement of the Employee Record Sheets "C." A cover strip 36 which may be inverted in U-shape in cross section has a smooth exterior surface and is arranged to fit over the row of upwardly directed pins 33 to maintain the Blank Check series "A" in position against accidental displacement from the carrier 32. Furthermore, the cover strip 36 provides a protuberance-free surface which avoids fouling working papers, not shown, which may be used in connection with the accounting board, and also avoids any other inconvenience to the person using the board which may be occasioned by the series of upwardly projecting pins.

In operation, the Employee Record Sheets "C" are arranged in echelon formation and in predetermined sequence, probably alphabetical, on the carrier 24. Only three Employee Record Sheets "C" are illustrated in the drawings but a much larger number are generally employed. The Employee Record Sheets "C" are understood to provide a permanent record of payments made to each individual employee and for that reason the sheets "C" are not blank but on the contrary have various numbers of previous entries dependent on the length of service of the particular employee.

The Payroll Record Sheet "B" and carbon paper "B_2" are then mounted between the retainer bars 20 and 28 and the Time Record Sheet is mounted thereon at the same time. It will be understood that if desired the Time Record Sheet and Payroll Record Sheet may be consolidated into a single general record sheet and therefore the term "general record sheet" as used in this specification and claims refers either to separable sheets "B" and "B_1" or to a single sheet having entry space normally provided on these separable sheets.

After installation of this general record sheet between the upper and lower retainer bars 28 and 20, respectively, the sheet may be moved over the sections 17 and 18 of the working surface 15 by moving the retainer bars relative to the channel 16. The spacing between the detents 22 and 25 is made equal to the spacing between the individual

entry lines so that as the general record sheet "B" is moved relative to the working surface, the entry lines on the sheet "B" and those on the Employee Record Sheets "C" automatically come into registry wherever the retainer bars come to rest.

The series of Blank Checks "A" is then mounted on the carrier 32 in echelon formation in the same sequence as the Employee Record Sheets "C". The data on the Time Record Sheets "B_1" which normally gives the number of hours worked during the particular pay period and also the employee's wage rate is then referred to for making out each of the payroll checks "A" in turn. The necessary portion of the back side of the individual Blank Checks "A" may be carbonized, as shown at 37 in Figure 1. Such information as the employee's name, date of end of pay period, regular earnings, overtime earnings, various deductions and net pay are then entered along the upper edge of the uppermost blank check. The single operation of writing this information on the check transfers the data to the Payroll Record Sheet "B" by means of the carbonized strip 37 and to the Employee Record Sheet "C" by means of the carbon paper "B_2". The entry column 38 on the particular Blank Check is first aligned with the first blank entry column 39 on the uppermost record sheet "C". In this manner the information written on the check "A" is automatically transferred to the Payroll Record "B" and Employee Record Sheet "C" at the proper position on all sheets involved. The uppermost check "A" is then torn off along the weakening line 40, the cover strip 36 assisting in this operation. The uppermost Employee Record Sheet "C" is then removed by lifting it from the pins 26. A new Blank Check and another entry sheet are then exposed for a repetition of this procedure.

It will be readily understood that considerable time is saved, since one entry is made simultaneously on three sheets, and furthermore the possibility of error in copying from one sheet to the other is eliminated.

Having fully described my invention, it is to be understood that I do not wish to be limited to the details herein set forth, but my invention is of the full scope of the appended claims.

I claim:

1. In a device of the class described, the combination of a base structure defining a plane working surface, a channel formed in the base structure dividing the working surface into two sections, a lower retainer bar slidably mounted within the channel, an upper retainer bar thereon, cooperating means on the said retainer bars clamping a general record sheet therebetween, the general record sheet extending over a portion of both sections of the working surface, a carrier member adjustably positioned on the retainer bars, index means on the carrier member comprising a plurality of upwardly projecting pins maintaining a series of perforated entry sheets in echelon formation, said entry sheets overlying a portion of the general record sheet on one of the sections of the plane working surface.

2. In a device of the class described, the combination of a base structure defining a plane working surface, a channel formed in the base structure dividing the working surface into two sections, a lower retainer bar slidably mounted within the channel having its upper surface substantially flush with said plane working surface, an upper retainer bar thereon, cooperating

means on the said retainer bars clamping a relatively large general record sheet therebetween, the general record sheet extending over a portion of both sections of the working surface, a carrier member adjustably positioned on the retainer bars, index means on the carrier member comprising a plurality of upwardly projecting pins maintaining a series of relatively small perforated entry sheets in echelon formation, said entry sheets overlying a portion of the general record sheet on one of the sections of the plane working surface.

3. In a device of the class described, the combination of a base structure defining a plane working surface, a channel formed in the base structure dividing the working surface into two sections, a lower retainer bar slidably mounted within the channel, an upper retainer bar thereon, cooperating means on the said retainer bars clamping a general record sheet therebetween, the general record sheet extending over a portion of both sections of the working surface, a carrier member adjustably positioned on the retainer bars, index means on the carrier member comprising a plurality of upwardly projecting pins maintaining a series of perforated entry sheets in echelon formation, said entry sheets overlying a portion of the general record sheet on one of the sections of the plane working surface, and a cover strip removably engageable over said pins and acting to prevent accidental displacement of the perforated entry sheets.

4. In an accounting board, the combination of a base structure defining a plane working surface, a channel formed in the base structure adjacent the working surface, a lower retainer bar slidably mounted within the channel, an upper retainer bar removably positioned thereon, said retainer bars clamping a record sheet therebetween, whereby the record sheet may overlie a portion of the working surface, a carrier member adapted to maintain a series of individual entry sheets in echelon formation over a portion of the general record sheet, the carrier member being adjustably mounted on the upper retainer bar.

5. In an accounting board, the combination of a base structure defining a plane working surface, a channel formed in the base structure adjacent the working surface, a lower retainer bar slidably mounted within the channel, an upper retainer bar removably positioned thereon, said retainer bars clamping a record sheet therbetween, whereby the record sheet may overlie a portion of the working surface, a carrier member maintaining a series of individual entry sheets in echelon formation over a portion of the general record sheet, the carrier member being adjustably mounted on the upper retainer bar, and a cover strip engageable with the carrier member and retain the series of individual entry sheets against displacement.

6. In an accounting board, the combination of a base structure defining a plane working surface, a channel formed in the base structure adjacent the working surface, a lower retainer bar slidably mounted within the channel, an upper retainer bar removably positioned upon the lower retainer bar and clamping a perforated record sheet therebetween, a plurality of series of holes in the bars registering with the perforations in the record sheet, a carrier member having a plurality of upwardly extending pins for maintaining a series of individual entry sheets in echelon formation, a plurality of downwardly extending

pins on the carrier member each received within one of said plurality of series of holes, whereby the individual entry sheets may overlie a portion of said record sheet.

7. In a device of the class described, the combination of a base structure defining a plane working surface, a channel formed in the base structure dividing the working surface into two sections, a lower retainer bar slidably mounted within the channel, an upper retainer bar cooperating with the lower retainer bar for adjustably securing two record sheets thereto in registry, each of the record sheets overlying one of the sections of the working surface, a carrier member maintaining a series of individual entry sheets in echelon formation over a portion of one of the record sheets, the carrier member being removably mounted upon the upper retainer bar.

8. In an accounting board, the combination of a base structure defining a plane working surface, a channel formed in the base structure adjacent the working surface, a lower retainer bar slidably mounted within the channel, yieldable means maintaining the lower retainer bar in any one of a plurality of positions along the channel, an upper retainer bar removably positioned upon the lower retainer bar and clamping a perforated record sheet between the bars, a plurality of holes in the bars registering with the perforations in said record sheet, a carrier member having a plurality of upwardly extending pins for maintaining a series of individual entry sheets in echelon formation, downwardly extending pins on the carrier member received in the holes in said retainer bars whereby the series of individual entry sheets may overlie a portion of said record sheet.

9. In a device of the class described, the combination of a base structure defining a plane working surface, a channel formed in the base structure dividing the working surface into two sections, a lower retainer bar slidably mounted within the channel, an upper retainer bar removably positioned upon the lower retainer bar and clamping two perforated record sheets therebetween, each of the record sheets overlying one of the sections of the working surface, downwardly extending projections on the upper bar extending through the perforations in the record sheets into apertures provided in the lower bar whereby the record sheets are maintained in registry, a plurality of holes in the bars registering with the perforations in the record sheets, a carrier member having a plurality of upwardly extending pins for maintaining a series of individual entry sheets in echelon formation, downwardly extending pins on the carrier member received in the holes in said retainer bars whereby the series of individual entry sheets may overlie a portion of one of the record sheets.

JESSE M. JONES.

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