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W. E. DU BRUL

2,886,345

ACCOUNTING FORM ASSEMBLY

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Fig. 1

STATEMENT
ACCOUNTING FORMS, INC.
BOX 3334 COLUMBUS, OHIO
PHONE AX 1-7304

JAMES J. SULLIVAN
345 HOMETOWN RD.
CIRCLEVILLE, OHIO

LIMIT
NO.
REF.

DATE	REFERENCE	CHARGES	CREDITS	BALANCE
BALANCE FORWARD				
MAY 2	32.02	5.00		5.00
MAY 5	33.56	6.85		11.85
MAY 8	34.58	16.89		28.74
MAY 10	36.87	15.00		43.74
MAY 15	9.87		10.00	33.74
	12.00		35.00	1.26
	2.00	4.20	5.00	2.94
				2.06
	6.80	8.00		5.94
JUN 7	7.53	10.65		16.59
JUN 10	16.54		20.00	3.41
JUN 15	8.97	3.41		00

PAY LAST BALANCE

LEDGER

Fig. 2

Fig. 3

NAME JAMES J. SULLIVAN
ADDRESS 345 HOMETOWN ROAD
PHONE CIRCLEVILLE, OHIO
PHONE AX 1-7304

LIMIT
NO.
REF.

DATE	REFERENCE	CHARGES	ANCE
MAY 2	32.02	5.00	5.00

LEDGER

INVENTOR.
WILLIAM E. DUBRUL
By Emory Whittemore
Partner & Dir.
ATTORNEYS

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2,886,345

ACCOUNTING FORM ASSEMBLY

William E. Du Brul, Columbus, Ohio

Application June 29, 1956, Serial No. 594,745

3 Claims. (Cl. 282—27)

This invention relates to the making of duplicate copies and more especially to the making of duplicate copies with forms where one edge of the top sheet is folded back behind the copy sheet so as to hold both sheets in alignment for use in accounting machines. More especially, the invention relates to an accounting assembly including an accounting form, such as a statement or bill, and a ledger sheet, both sides of which are used for listing bookkeeping data in columns in the usual way.

One of the modern improvements in the making of duplicate copies has been the development by the National Cash Register Company, known as "No carbon required," a paper coated with a surfacing material and used in conjunction with a top sheet having a special back surface which causes copies of legends to form on the back or copy sheet when an original of the ledger is typed or written with substantial pressure on the top sheet. This special paper has proven very popular because it makes carbon paper unnecessary and it eliminates the smudging and soiling of hands and clothes commonly experienced when handling carbon paper. This new paper also eliminates the loss of office time which resulted where carbon sheets had to be placed in position and subsequently removed.

When copy sheets, treated for reproducing legends on both sides of the sheet, have been used with accounting forms requiring a flap extending around behind the copy sheet in order to align the top and copy sheet, a special problem has arisen. When the surface of the back of the copy sheet contacts with the front surface of the flap, legends are reproduced on the back of the copy sheet, in reverse, when information is being written on the top sheet and reproduced on the front surface of the copy sheet overlying the flap.

In order to overcome this difficulty, accounting forms such as statements have been made with an extra strip of paper attached to the form and covering the side of the flap which contacts with the copy sheet, that is, the front surface of the flap when the flap is folded over. This solves the problem because it prevents the special surface of the flap from touching the coated surface on the back of the copy sheet; but it is not an altogether satisfactory solution to the problem because it greatly increases the cost of the statements or other accounting form blanks having the flaps to which the extra paper strip is applied.

It is an object of this invention to provide a top sheet and a copy sheet, with a flap of the top sheet for aligning the two sheets and with special dummy column areas on the copy sheet on which no writing is done or on which the forming of the reversed legends in front of the flap can be tolerated without causing any inconvenience or confusion. The preferred construction of the invention has special markings on the dummy areas so that the legibility of the legends formed thereon is reduced, and for indicating that any legends on the dummy areas are not to be considered in the use of the copy sheet for bookkeeping or other purposes.

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The dummy areas can be colored so that the legends formed thereon are not legible, but this is ordinarily not necessary and if any reduction in legibility on the dummy areas is used, it is sufficient to print the copy sheets with cross hatching on the dummy areas to emphasize the cancelling from consideration of the legends which form thereon.

The dummy areas on the opposite surfaces of the copy sheet are located at opposite side edges of the copy sheet and are behind the top sheet column area which is nearest to the fold and to the flap by which the sheets are aligned.

Other objects, features and advantages of the invention will appear or be pointed out as the description proceeds.

In the drawing, forming a part hereof, in which like reference characters indicate corresponding parts in all the views:

Figure 1 is a front view, partly broken away and in section, showing an accounting assembly made in accordance with this invention;

Fig. 2 is a sectional view taken on the line 2—2 of Fig. 1; and

Fig. 3 is a view of the copy sheet or ledger sheet which is shown in Fig. 1, but which is mostly covered by the top sheet in that figure.

The accounting assembly of this invention includes a top sheet or accounting form 10 and a second or copy sheet, here illustrated as a ledger sheet 12. A flap 14 is connected to the front part of the accounting sheet 10 along a fold 16 and this fold 16 extends along one side edge of the ledger sheet 12 to keep the accounting form 10 and ledger sheet 12 in alignment.

The accounting sheet 10 has the firm name indicated by legends 20 at the top of the sheet, and has the customer's name and address indicated by other legends 22. All of these legends 20 and 22 are located on areas of the form 10 which are to the right of the flap 14. There are other legends 24 which are headings for columns, and in the column areas below the respective headings 24, various information is typed or otherwise written on the form 10, such as the date of different transactions in the first or most left-hand column; references to order numbers; charges; credits; and various other columns; and in the most right-hand column the balance as of different times during the billing period.

The different column areas under the various headings 24 on the form 10 are indicated by the reference characters 31—35, respectively. On the ledger sheet 12, shown in Fig. 3, there are corresponding column headings and column areas indicated by the same reference characters as the corresponding areas of the form 10, but with a prime appended.

The last column area 35' of the ledger sheet 12 is slightly wider than the corresponding column area 35 of the form 10 so as to leave an exposed portion on which dots 38 or other marks are placed to indicate which lines of the ledger sheets have already been used. This is a guide when the ledger sheet is used successively with different statement forms 10 and is in accordance with usual accounting practice.

The ledger sheet 12 has a sham or dummy column area 41 which is preferably located beyond the right-hand edge of the column area 35'. This dummy area 41 has the same width as the flap 14 and it is located on the front of the ledger sheet 12 along the side edge of the ledger sheet opposite that which contacts with the fold 16. A similar dummy area 42, shown in Fig. 3, is located on the back surface of the ledger sheet 12. Both of the dummy areas 41 and 42 are preferably printed with cross hatching to reduce the legibility of any legends formed thereon and to indicate that any legends in these areas are to be ignored, as previously explained. If the dummy areas

are on the opposite sides and at the opposite edges from those shown, then the cover sheet must be ruled so that nothing is written in front of the flap area.

A comparison of Figs. 1 and 3 shows that the dummy area 42 is in contact with the front surface of the flap 14 when the sheets are assembled as shown in Fig. 1. Legends typed in the date column area 31 will produce copies of these same legends on the front of the ledger sheet 12 in the column area 31' and will also produce reverse legends on the back of the ledger sheet 12 in the column area 42. When the ledger sheet has had its entire front surface filled with legends, and the other side of the ledger sheet is used, the dummy area 41 confronts the flap 14 of each accounting form 10 with which the ledger sheet is used and the reverse legends are formed on this dummy area 41 in the same way as already explained for the dummy area 42.

From the foregoing description it will be evident that by using slightly wider copy or ledger sheets in conjunction with original or top sheets having an aligning flap, the forming of reverse legends on the back of the copy sheet can be tolerated and results in no confusion. The invention has been illustrated as applied to a statement and ledger sheet where it forms a particularly useful combination; but the invention can be applied to other original and copy sheets where an aligning flap is folded back behind the copy sheet and the copy sheet has coating on both sides for reproducing legends written on a top sheet, or successive top sheets. Various changes and modifications can be made in the illustrated construction without departing from the invention as defined in the claims.

What is claimed is:

1. An accounting assembly including an accounting form, a ledger sheet having areas with column headings on both sides thereof for receiving legends giving information for ledger use, both sides of the ledger sheet being coated with material that forms a legend in response to pressure transmitted to it when in contact with a special rearward surface of the accounting form overlying the areas of the ledger sheet on which legends are to be formed at a particular time, the accounting form having a fold along one of its side edges with the fold extending

parallel to the direction in which columns are located on the column areas and a flap extending from the fold behind the rearward face of the ledger sheet and with the fold of the accounting sheet contacting a side edge of the ledger sheet for holding the accounting form in alignment with the ledger sheet for use in an accounting machine, the ledger sheet being wider than the accounting form and extending beyond the accounting form at the side edge opposite the fold of the form and having a dummy area on the front surface thereof beyond the areas with the column headings and on the portion of the front surface of the ledger sheet which extends beyond the side of the accounting form, the dummy area being at least as wide as the flap of the form, and a similar dummy area on the back of the ledger sheet in contact with the front surface of the flap of the form and behind the accounting form column area which is nearest to the fold.

2. The accounting form assembly described in claim 1 and in which the dummy areas on both sides of the ledger sheet are covered with markings which reduce the legibility of such legends as are formed on the dummy areas by pressure transmitted through the ledger sheet to the confronting surface of the flap.

3. The accounting assembly described in claim 1 and in which the dummy area on the front surface of the ledger sheet is a column area at the right-hand side of the sheet, and the dummy area at the back of the sheet is a column area along the left-hand edge of the sheet so that when the sheet is turned around to change each vertical edge to the other side, the dummy area on the left-hand side of the back becomes the column area on the right-hand side of the front.

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