C. L. SMITH.

COMBINATION CASH, JOURNAL, AND LEDGER BOOK.

APPLICATION FILED APR. 24, 1914.

1,117,609.

Patented Nov. 17, 1914.

3 SHEETS—SHEET 1.

Fig. 1.

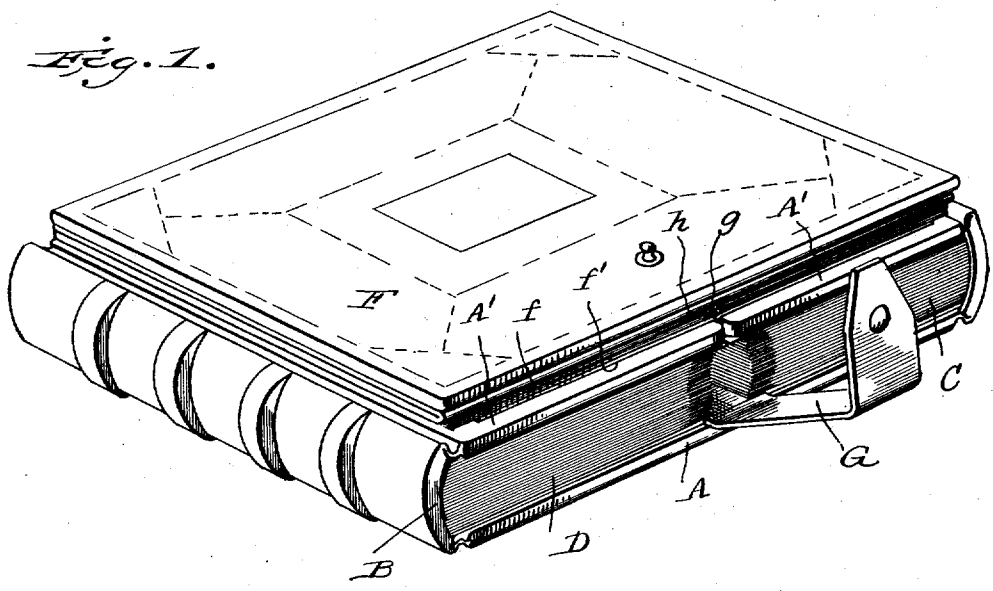
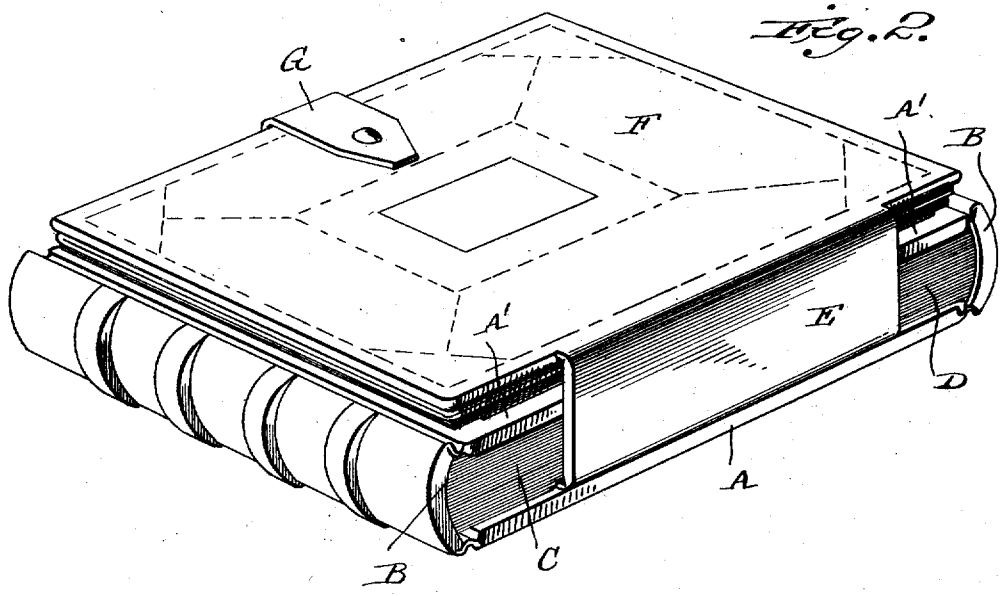


Fig. 2.



Witnesses

Halbert P. Brown

M. G. Crandell

Inventor

Connor L. Smith

By Church & Church

his Attorneys

THE NORRIS PETERS CO., PHOTO-LITHO., WASHINGTON, D. C.

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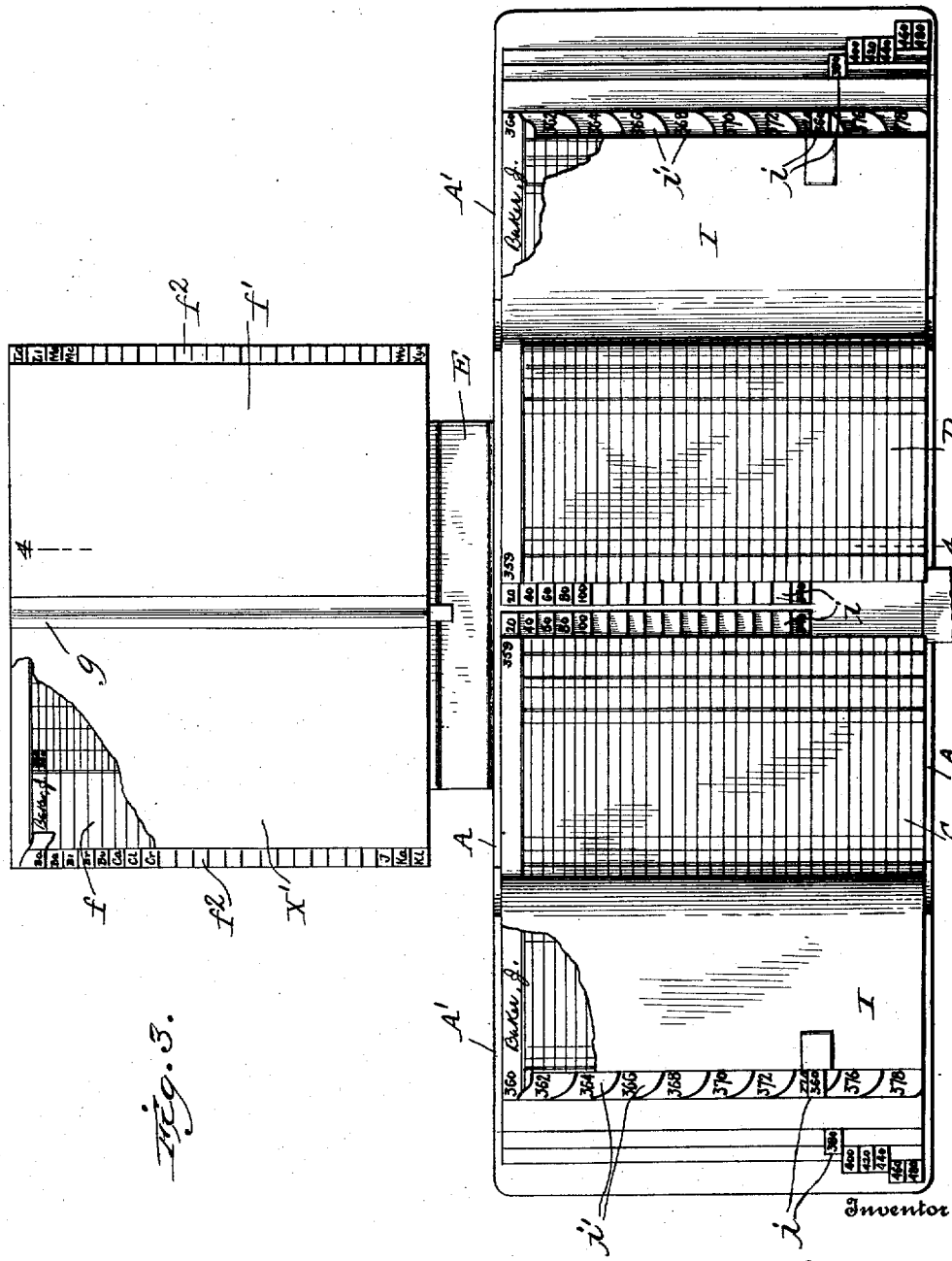


Fig. 3.

Witnesses
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M. B. Crandell

Connor L. Smith
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his Attorneys

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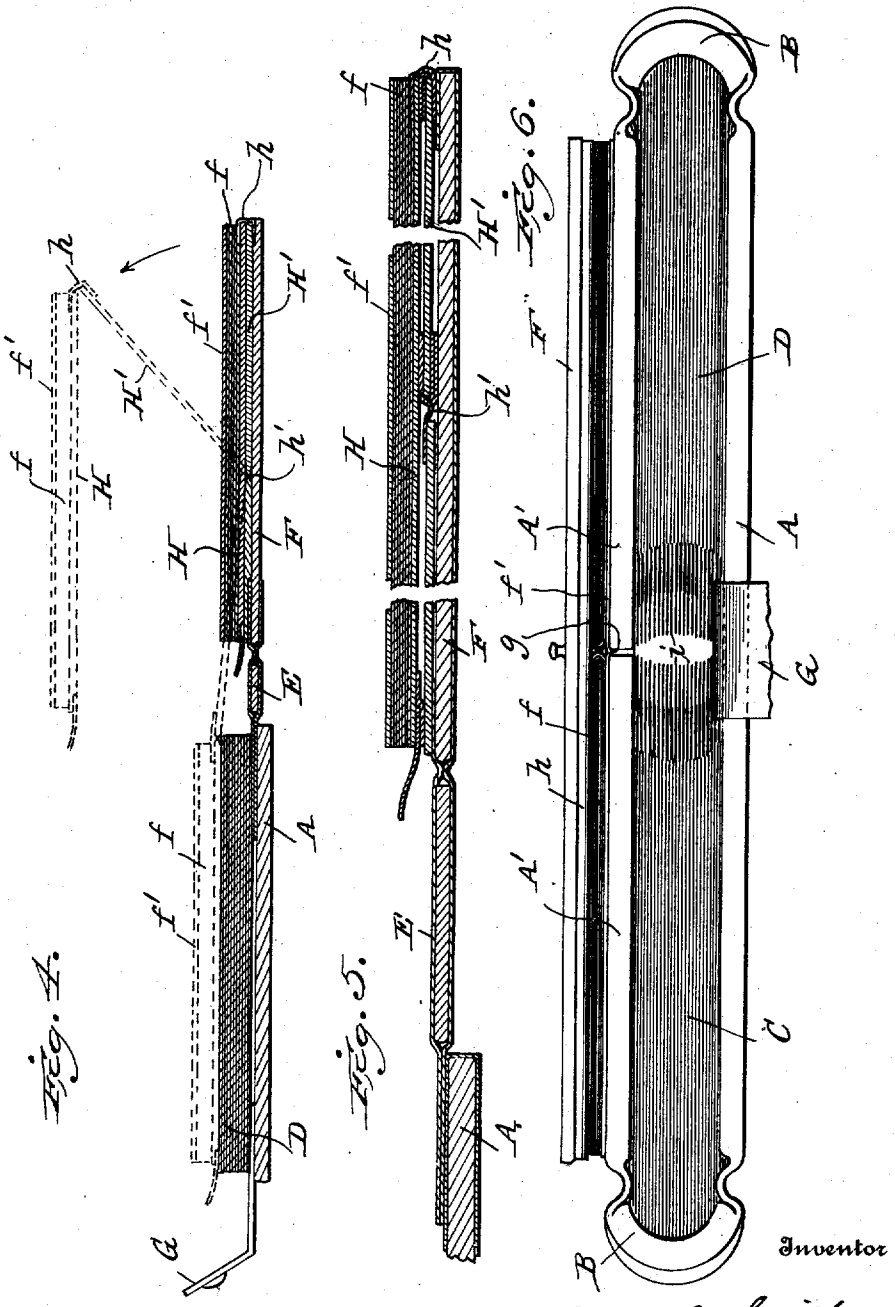
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M. G. Crandell

Inventor

Conner L. Smith

By Church & Church

his Attorneys

THE NORRIS PETERS CO., PHOTO-LITHO., WASHINGTON, D. C.

UNITED STATES PATENT OFFICE.

CONNOR L. SMITH, OF CONCORD, NORTH CAROLINA.

COMBINATION CASH, JOURNAL, AND LEDGER BOOK.

1,117,609. Specification of Letters Patent. Patented Nov. 17, 1914.

Application filed April 24, 1913. Serial No. 763,429.

To all whom it may concern:

Be it known that I, CONNOR L. SMITH, a citizen of the United States, residing at Concord, in the county of Cabarrus and State of North Carolina, have invented certain new and useful Improvements in Combination Cash, Journal, and Ledger Books; and I do hereby declare the following to be a full, clear, and exact description of the same, reference being had to the accompanying drawings, forming part of this specification, and to the figures and letters of reference marked thereon.

The object of the present invention is to provide a simple and convenient combination of cash, journal, ledger and index book, whereby the keeping of numerous running accounts will be greatly simplified and the necessity of transferring or posting from a cash book or journal to the ledger entirely obviated.

Another object of the invention is to provide an arrangement of the accounts and index which will simplify not only the work of the bookkeeper, but the work of the auditor in auditing a set of books, the arrangement being such that any debit may be placed side-by-side with any credit and with one original entry direct to the ledger one account may be debited and another credited.

Referring to the accompanying drawings,—Figure 1 is a perspective view of a book embodying the present improvements, the several parts of the book being shown in closed position. Fig. 2 is a similar view looking at the upper or opposite edge of the book from Fig. 1. Fig. 3 is a view with the book opened and with portions of tab and protector pages broken away to show underlying account and index pages. Fig. 4 is a section substantially on the line 4—4 of Fig. 3. Fig. 5 is a similar section of a portion of the book shown in Fig. 4, but on an enlarged scale. Fig. 6 is a view looking at the front edge of the book with the parts in closed position.

Like letters of reference in the several figures indicate the same parts.

In said drawings the letter A indicates a bottom or wide cover board to the two sides edges of which a series of account sheets are connected by ordinary book back hinge connections B of any suitable character adapted to permit of the leaves of the two book sections C and D closing toward each other, as shown in Figs. 1, 2 and 6 or to open out, as shown in Fig. 3. Individual stiffened covers A′, one for each section C and D are also connected with the back or hinge portions B to give the whole structure the appearance and characteristics of two books which are permanently mounted on a common cover board A with their free edges or the free edges of their leaves adapted to turn into proximity and parallel with each other, but each being free and independent so that it may be opened to any desired page without conflicting or interfering with the leaves of the other section.

The index which is provided as a part of the structure is hinged by a flexible hinge connection E to the upper edge of the common cover board A as best shown in Figs. 2, 3, 4 and 5, and preferably embodies a relatively stiff cover F adapted to overlie the individual covers A′, as shown in Figs. 1 and 2 and to be secured in such position by a strap or other suitable fastener G, whereby the whole structure will be held in proper relation for being carried about or stored in the usual manner.

The index proper which is composed of a series of index pages *f* is provided with a supplemental stiffened back piece H, to which the leaves are connected by an ordinary book leaf hinge connection extending vertically along the central line at *g*, see Fig. 3, and this stiffened supplemental back H is hinged at its upper edge by a flexible hinge connection *h* to an intermediate link or connecting board or piece H′, the latter being in turn hinged at its lower edge by a flexible hinge connection *h′*, to the back piece F, the hinge connection *h* and *h′* being arranged transversely of the index leaves *f*, whereby the index may be extended above the account sections C and D, as shown in Fig. 3, and may occupy an inclined position for ready reference, but may be turned through the action of the link-like connecting board H′ as shown in the dotted lines in Fig. 4, so as to be brought down over and rest flat upon the account sections C and D when it is desired to write in the index leaves for the purpose of entering the names corresponding to those on the account sheets.

The index sheets are preferably adapted to normally stand open at the center, as shown, in Fig. 3, the topmost sheets being protected by intermediate flexible cover sheets *f′*, and the edges of the index sheets

on each side of the center are provided with index tabs f^2 all of which will be in plain view, as shown in Fig. 3, when the index is standing in inclined position or extended above the account sections of the book, so that the bookkeeper may readily turn the pages of the index to locate the desired name and from that determine the pages of the account to which he wishes to refer, all as will be hereinafter more particularly described.

The two sections C and D of the account sheets are designed respectively for the entry of debit and credit items in each account; that is to say, the debit items of an account are all entered in one of the sections and the credit items of the same account and of all other accounts, in the other section. Each section C and D and which for convenience will be termed the debit and credit sections respectively, is sub-divided into minor sections, each composed of a series of leaves or sheets, by interposed division sheets I having at their edges projecting tabs i which project in proximity to each other. In both the debit and credit sections, corresponding tabs i bear corresponding page designations, such, for example, as shown in Fig. 3, where the tabs i are numbered 20, 40, 60, etc., and are arranged in such wise that the sheets may be opened conveniently to pages or account sheets of corresponding number. The arrangement illustrated provides for sub-sections of twenty account sheets or pages in advance of each division sheet I, and each of the sub-sections or series of sheets is provided with cut-in index tabs i' bearing page designations so that any desired page of the sub-section may be readily referred to and the account opened by first selecting the projecting tab i, opening the account section thereto, and then selecting the desired page in the sub-section by means of the cut-in index tabs.

The most convenient arrangement of the debit and credit sections, insofar as the numbering of the pages is concerned, is to have the pages in the two sections numbered reversely with respect to each other, that is to say, the topmost pages of each section are of the highest number and the bottom pages the lowest number. In other words, in both the debit and credit sections the pages are numbered from the back to the front. This arrangement brings the corresponding pages in the two sections at substantially the same level, making it more convenient for the entry of items in any account, and furthermore enables the bookkeeper by identical movements of the two hands to open the two sections at the same account sheet. This arrangement also provides for the page indications being located on the cut-in index tabs of the sub-sections on the reverse side of the pages; that is to say, the cut-in index tabs can be read as a whole only when the section has been opened by means of the division sheets and projecting tabs i. The arrangement will be readily understood from Fig. 3, where the two account sections have been opened by means of the division sheets I bearing the indication of page 360. When so opened the two account sheets having pages 359 thereon are exposed and pages 360 of the account sheets are immediately under the division sheets I, as shown by the portion of the division sheet broken away to show the same. The sheets in the section containing pages 360 to 380 have their cut-in index tabs exposed at the outer edges of the sections and any page of these sub-sections may be readily reached by the use of these cut-in tabs in the ordinary way.

In the use of the book, the name of the person with whom the account is kept is entered as usual at the top of the desired page in both the debit and credit sections of the book and all the debit and credit items for the account are entered in the debit or credit section alone, there being no necessity with this arrangement of employing either a cash book or journal from which the items must be posted to a ledger. The name of the person with whom the account is kept is also entered at the proper point in the index section which latter is provided with suitable indications on the tabs f^2 to facilitate the location of the name in the index, and opposite each name the page of the debit section and the page of the credit section is entered so that the two portions of the account may be readily referred to in the two sections. Conveniently, the index sheet has a line or space for the name and following the line has two spaces for the number of the pages in the debit and credit sections of the book. In the drawing, Fig. 3, it will be seen that the name "J. Baker" in the index section is followed by two numbers 360 and in the debit and credit sections the name "J. Baker" is at the top of the page 360 in each section, this being the complete account with this party. For convenience in entering the name in the index section, the said section is drawn over flat upon the debit and credit sections, as shown in dotted lines in Fig. 4, but said index section when used simply for reference is designed to stand in an inclined position or lie flat on the desk above the debit and credit sections, as shown in Fig. 3, and in full lines in Fig. 4.

A simple example of the entry of a transaction in a book such as hereinbefore described is as follows:—Assuming that the J. Baker account has been opened on page 360, a cash account on page 370, a bank account on page 380, and merchandise on page 400, all debits being entered on the left hand side C and all credits being on the right hand side D. When merchandise is sold to J. Baker, and the invoice has been made out,

the credit side D is opened to page 400 and and the debit side to page 360. Having two pages opened lying side-by-side, merchandise (page 400) is credited with the amount and J. Baker (page 360) is charged with the amount and the bookkeeping, so far as this transaction is concerned, is done. When J. Baker pays his account the credit side D is opened to page 360 and the debit side to page 370, whereupon the cash account (page 370) is charged with the amount and the Baker account (page 360) is credited with the amount. The two sides of the Baker account being then equal, his account is closed, and if it be desired to transfer the cash to the bank, the credit side D is opened to page 370 and the debit side C is opened to page 380, whereupon the cash account (page 370) is credited with the amount and the bank account (page 380) is charged with the amount. This makes a complete book record of all the transactions, and it is all done with an original entry as contradistinguished from the methods now in use, where the same entries are first made in a journal and cash book and then in turn posted to the ledger, requiring a double handling of the figures.

With the ordinary ledger the present scheme could not be effectually carried out, because, in order to debit an account in the front part of the ledger and credit one in the back, it would not be convenient to hold up all the intervening leaves, nor would the debit and credit sides be simultaneously exposed so that the bookkeeper could be assured as to the correctness and similarity of the entries.

Having thus described my invention, what I claim as new and desire to secure by Letters Patent of the United States, is:

1. In an account book, the combination of a back board, two independent sections of account sheets hinged to the back board at its side edges and adapted to close toward each other with their free edges separate from but in proximity to each other, page-indicating tabs projecting into the space between the sections whereby the sections may be readily opened to corresponding pages and an index section hinged at its lower edge to the upper edge of said back board and adapted to fold down over the two account sections when the book is closed.

2. In an account book, the combination with a back board, of sheets forming debit and credit sections, respectively, hinged to the side edges of the back board and adapted to close toward each other with the free edges of the sheets spaced apart, sheets in said sections having projecting page indicating tabs extending in opposite directions into the space between the sections, an index section formed of sheets adapted to normally extend in opposite directions from a central hinge connection, a hinge connection between the bottom edge of said index section and the top edge of the back board, and means for securing the index sections in position over the account sections when the latter are closed, substantially as described.

3. In an account book, the combination of a back board, a set of debit account sheets connected by a hinge connection along one vertical edge of said back board, a set of credit account sheets connected by a hinge connection along the opposite vertical edge of said back board, said debit and credit account sheets being adapted to close toward each other with a space between their proximate free edges, page indicating tabs on the two sections, respectively, projecting into said space in proximity to each other and in the same relative order and arrangement, individual covers for the respective debit and credit sections, an index section having a cover board connected by a hinge connection at its lower edge with the upper edge of the back board, said index section and its cover board being adapted to fold down over the individual covers of the debit and credit sections when closed, and means for securing the parts in their closed position.

4. In an account book, the combination of a back board, independent debit and credit sections each composed of a series of sheets and connected by hinge connections with the opposite vertical edges of the back board, respectively, said sheets being of such width as to leave a space between their proximate free edges when closed, index tabs for the respective sections located along the free edges of the sheets, the tabs on both sections being simultaneously exposed at the proximate edges of the sheets when closed, individual cover boards for the debit and credit sections respectively, an index section embodying a cover board hinged at its lower edge to the upper edge of the back board, and a link piece hinged at one edge to the upper part of the index section and at its lower edge to the cover board of the index section, the arrangement being such that the index section may be drawn down over the debit and credit sections for the entry of names therein and the index sections and its cover board may be turned down over the individual covers of the debit and credit sections when the book is to be closed.

CONNOR L. SMITH.

Witnesses:
FRANK L. SMITH,
C. W. SWINK.

Copies of this patent may be obtained for five cents each, by addressing the "Commissioner of Patents, Washington, D. C."