

Oct. 11, 1960

L. R. SCHUESSLER

2,955,849

BOOKKEEPING UNITS

Filed Sept. 12, 1958

4 Sheets-Sheet 1

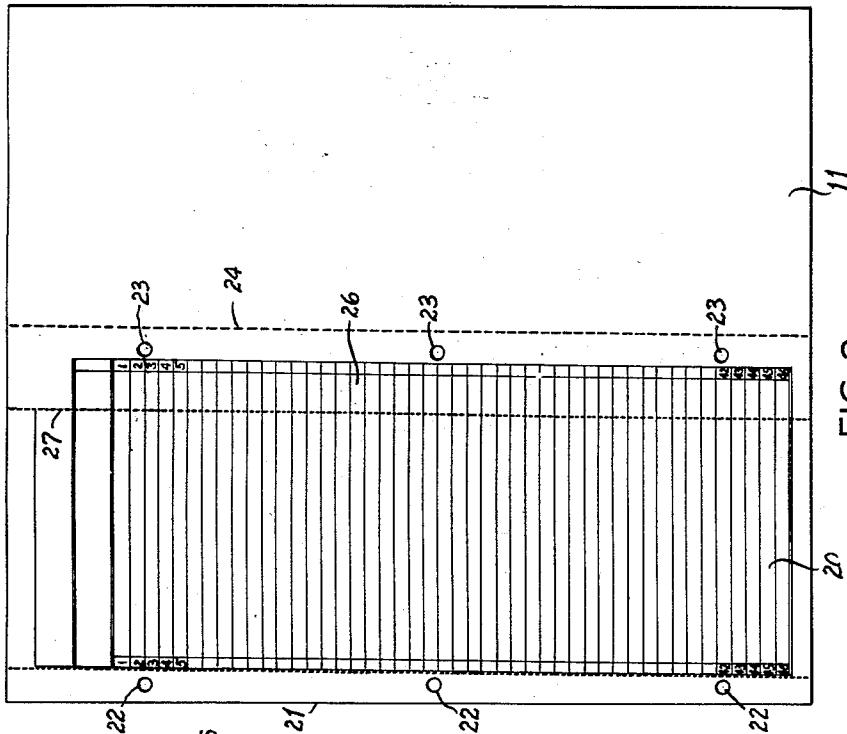


FIG. 2.

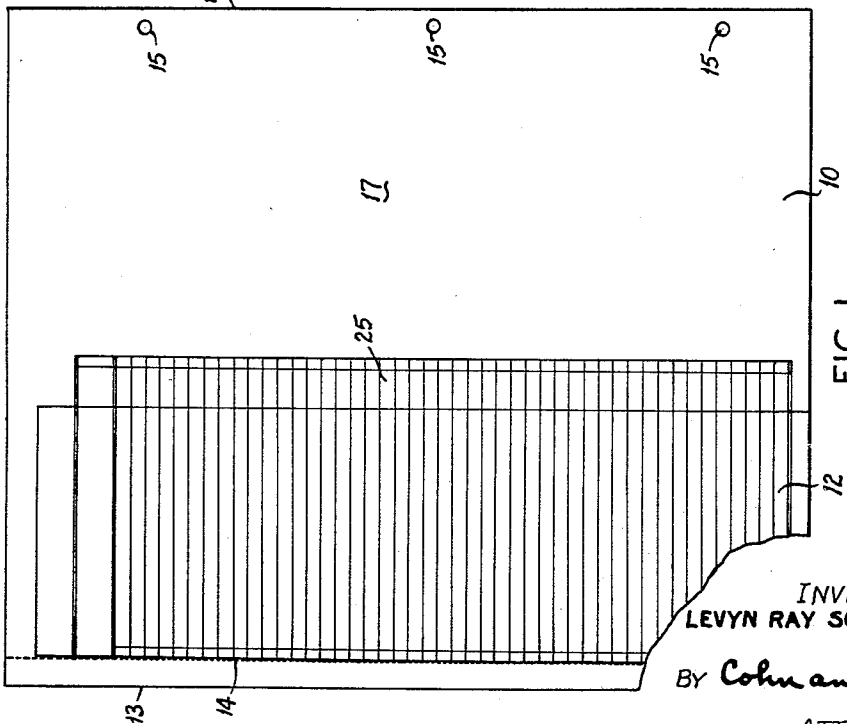


FIG. 1.

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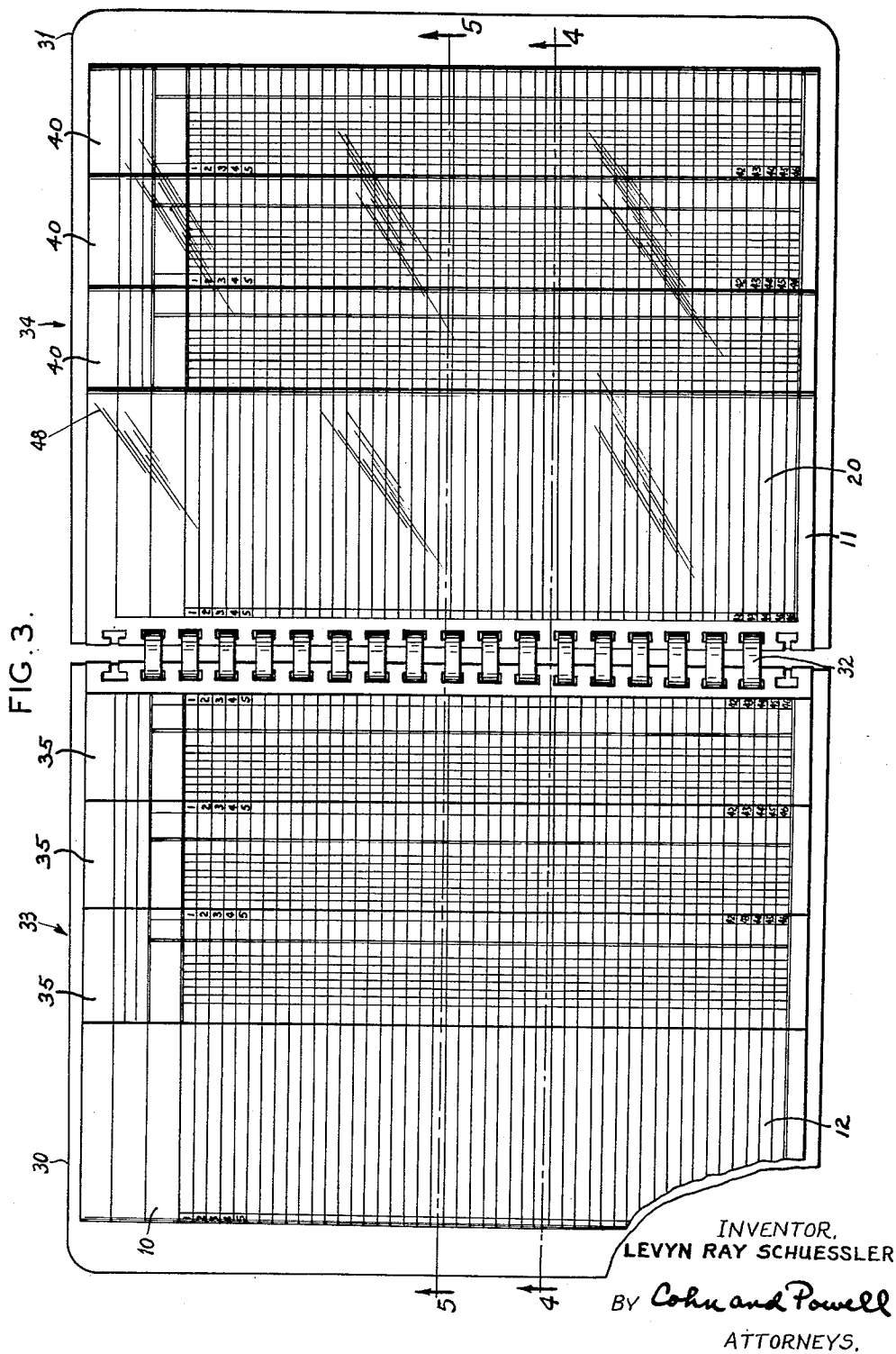
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4 Sheets-Sheet 2



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4 Sheets-Sheet 3

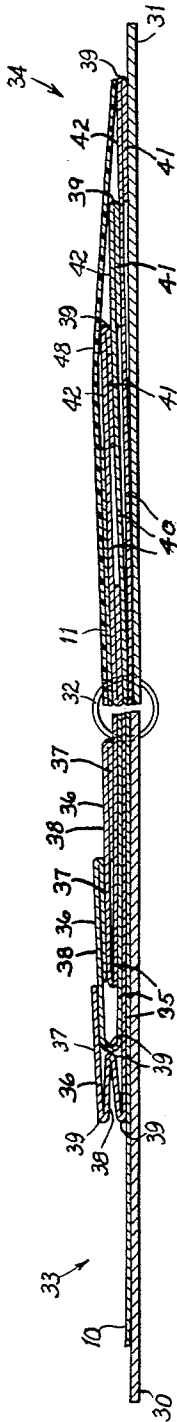


FIG. 4.

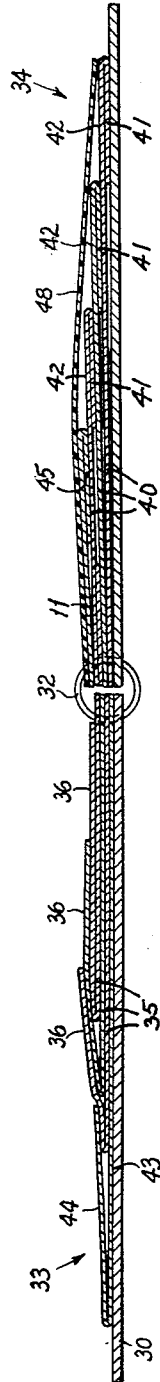


FIG. 5.

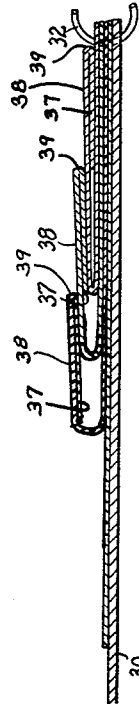


FIG. 4A.

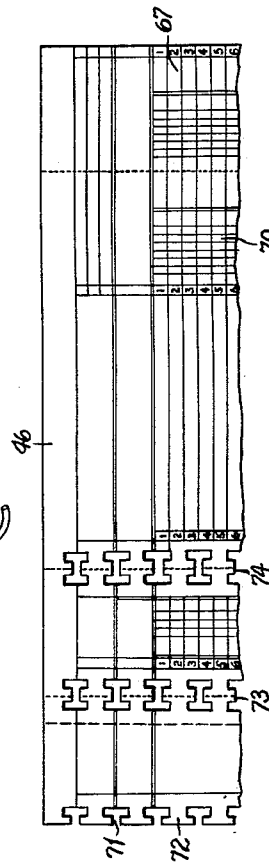


FIG. 10.

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FIG. 6.

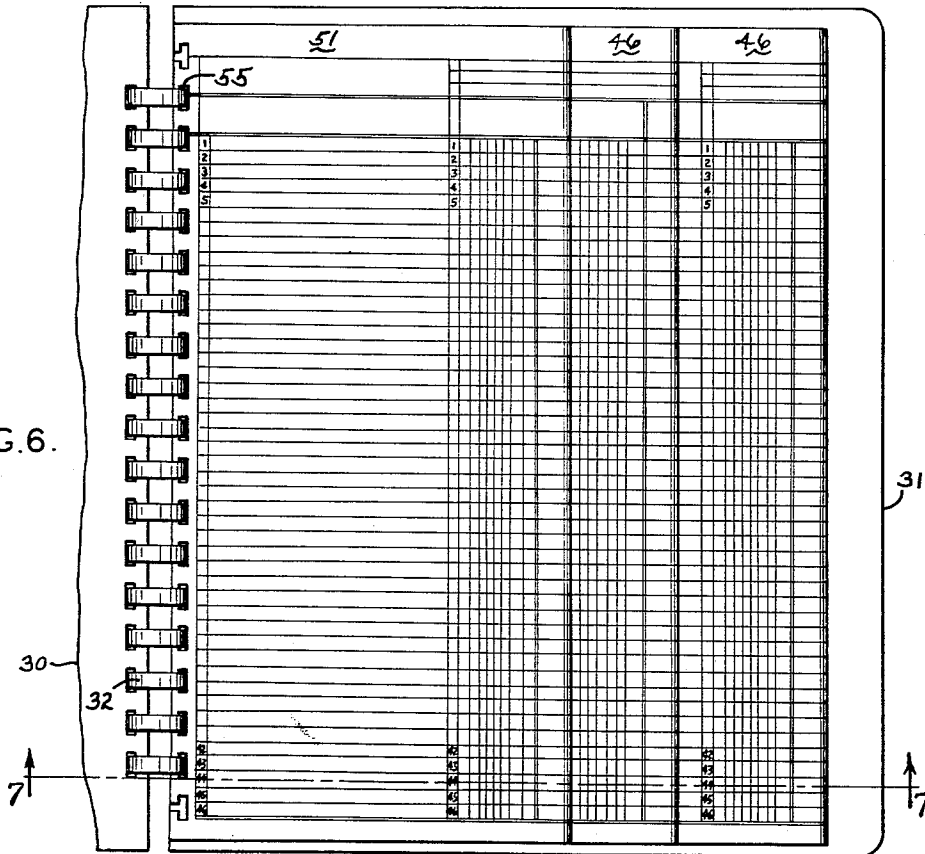


FIG. 7.

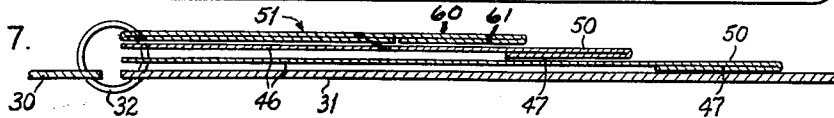


FIG. 8.

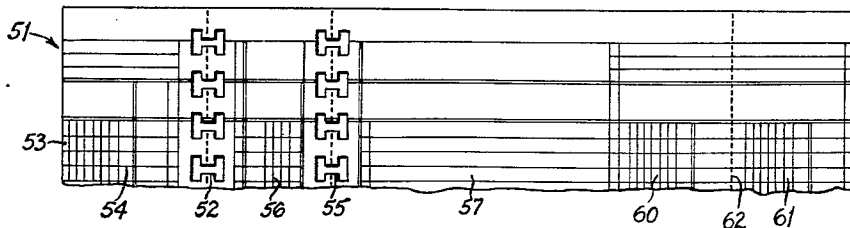
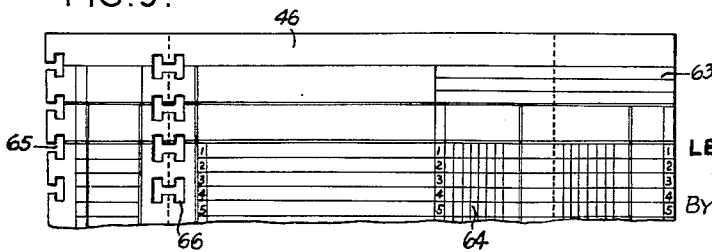


FIG. 9.



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BOOKKEEPING UNITS

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Filed Sept. 12, 1958, Ser. No. 760,597

12 Claims. (Cl. 285—16)

This invention relates generally to bookkeeping units and more particularly to units that provide a continuous up-to-date general ledger.

An important object is to realize an improved general ledger that opens to disclose one or more business periods at one side of a binder and one or more business periods at the opposite side.

Another important objective is achieved by the provision of caption sheets of improved construction disposed in the previously mentioned general ledger, and the structural arrangement of such caption sheets relative to the general ledger sheets.

Still another important object is realized by making the caption sheets to be used on opposite sides of the binder of a compatible construction so that both can be typed at the same time and yet arranged in the general ledger as described.

Yet another important object is realized by the specific structure of general ledger sheets and of a caption sheet arranged in an assembly to obtain an up-to-date general ledger unit for predetermined business periods.

The foregoing and numerous other objects and advantages of the invention will more clearly appear from the following detailed description of a preferred embodiment and elements constituting such embodiment, particularly when considered in connection with the accompanying drawings, in which:

Fig. 1 is a top plan view of the left caption sheet;

Fig. 2 is a top plan view of a right caption sheet;

Fig. 3 is a top plan view of a bookkeeping unit;

Fig. 4 is a cross sectional view of a bookkeeping unit as shown in Fig. 3, as seen along line 4—4 of Fig. 3;

Fig. 4-A is a fragmentary cross sectional view of the left hand assembly similar to Fig. 4, but showing a modified arrangement of ledger sheets;

Fig. 5 is a cross sectional view of a modified bookkeeping unit of the type shown in Fig. 3 as seen along line 5—5 of Fig. 3;

Fig. 6 is a top plan view of a modified bookkeeping unit;

Fig. 7 is a cross sectional view of the bookkeeping unit as seen along line 7—7 of Fig. 6;

Fig. 8 is a fragmentary top plan view of the caption sheet utilized in the unit of Figs. 6 and 7;

Fig. 9 is a fragmentary top plan view of a general ledger sheet utilized in the bookkeeping unit of Figs. 6 and 7, and

Fig. 10 is a fragmentary top plan view of another general ledger sheet utilized in the bookkeeping unit of Figs. 6 and 7.

Referring now by characters of reference to the drawings, and first to Figs. 1 and 2, the bookkeeping unit utilizes a left caption sheet 10 (Fig. 1) and a right caption sheet 11 (Fig. 2). For reasons which will appear later, the caption sheets 10 and 11 are of the same width.

The left caption sheet 10 is provided with a caption

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column 12 along the left side of the sheet yet spaced inwardly from the left margin 13. A tear-line 14 is provided along the left side of caption column 12. A plurality of binder apertures 15 are provided along the opposite or right side margin 16. The region 17 of caption sheet 10 to the right of caption column 12 may be provided with a plurality of columns to facilitate posting operation, but this region 17 is illustrated in Fig. 1 as a blank space in order to more clearly show the structure of the caption sheet 10.

The right caption sheet 11 is provided with a caption column 20 along the left side which is aligned with caption column 12 of left caption sheet 10 when the sheets 10 and 11 are arranged one on top of the other for typing purposes. It is seen that the caption column 20 is spaced inwardly from the left margin 21 and that a plurality of binder apertures 22 are provided in the space between left margin 21 and caption column 20.

A plurality of binder apertures 23 are provided in right caption sheet 11, along the right side of caption column 20. The sheet 11 is provided with a tear line 24 to the right of binder apertures 23 and spaced outwardly from caption column 20.

In each of caption sheets 10 and 11 the caption columns include relatively narrow column portions 25 and 26 respectively along the right side which are adapted to receive account numbers.

When utilized, the caption sheets 10 and 11 are placed one on top of the other with a carbon therebetween so that entries in the caption columns 12 and 20 are made with a single typing operation. After completion of the caption entries, the left caption sheet is placed in the bookkeeping unit illustrated in Fig. 3, but the marginal portion 13 is first removed by tearing along tear line 14. Similarly, the right caption sheet 11 is placed in the bookkeeping unit of Fig. 3 but the blank portion is removed either by tearing along tear line 24 or along tear line 27 located along the left side of the special account column portion 26. When sheet 11 is severed along tear line 24, that portion of the sheet between tear lines 24 and 27 may be folded under when the sheet is assembled as illustrated in Fig. 5.

The bookkeeping unit is located in a book having opposed covers 30 and 31 and having a binder 32. The bookkeeping unit includes a left hand assembly 33 and a right hand assembly 34 arranged on opposite sides of the binder 32 and adapted to reflect at a single glance totals for any given accounting period. The unit shown in Fig. 3 particularly adapted to illustrate a three month period by the left hand assembly 33 and the subsequent three months period by the right hand assembly 34.

The left hand assembly 33 includes the left caption sheet 10 fastened to binder 32. A plurality of general ledger sheets 35 arranged in stacked superimposed relation are held along one edge to binder 32, and are located on top of caption sheet 10. Each of general ledger sheets 35 includes an upwardly reversed folded portion 36, folded back over the reversed portion of the overlying sheet 35. Each reversed portion 36 includes a year-to-date totals column along the outermost edge and a monthly totals column immediately adjacent.

Perforated fold lines 39 are provided between the monthly totals column and the year-to-date column and at such other places as needed so as to expedite folding in a straight line.

In the illustration Fig. 4-A the reversed portion 36 containing the year-to-date totals column is folded under as illustrated by reference numeral 37. The reversed portion 36 is spaced from the ends of the overlying sheet 35 so as to expose in side-by-side relation monthly totals

columns illustrated by reference numeral 38. It will be noted that the caption column 12 of left caption sheet 10 extends beyond the lower-general ledger sheet 35 so that it is disposed in side-by-side relation with the monthly totals columns 38.

Under some circumstances it is desirable to place the year-to-date totals column 37 of the lowermost general ledger sheet 35 beside the monthly totals column 38 of the ledger sheet located immediately thereabove. In this event, the lowermost ledger sheet 35 is provided with a double reversed V-shaped fold in the monthly totals column 38 as is illustrated in Fig. 4.

The right hand assembly 34 includes a plurality of general ledger sheets 40 arranged in stacked superimposed relation on book cover 31 and attached along one edge to binder 32. Each of general ledger sheets 40 includes a reversed portion 41 at its outermost edge opposite the binder 32. The reverse portions 41 are adapted to carry the year-to-date totals columns. The uppermost portion 42 immediately adjacent reversed portion 41 is adapted to carry the monthly totals column. Again, perforated fold lines 39 are provided between the monthly totals column and the year-to-date column.

The ledger sheets 40 are disposed as illustrated in Fig. 4 so that each sheet is spaced from the end of the sheet therebelow in order to expose the monthly totals columns 42 in side-by-side relation. The right caption sheet 10 is attached to binder 32 and is located on top of ledger sheets 40. The right caption sheet 11 is spaced from the end of the ledger sheet 40 immediately therebelow so as to expose the monthly totals columns of such sheet 40 and to place the caption column 20 in side-by-side relation with the monthly totals columns 42.

It will be noted that the right caption sheet 11 illustrated in Fig. 4 is separated from the sheet illustrated in Fig. 2 by severing along tear-line 27.

A modified arrangement of the left and right hand assembly is shown in Fig. 5. The left hand assembly 33 in Fig. 5 includes similar general ledger sheets 35 arranged in stacked superimposed relation with reversed portions 36 folded back over the reversed portion of the ledger sheet located thereabove. In this assembly the reversed sheet portions 36 are arranged so as to expose the year-to-date totals columns in side-by-side relation. The left caption sheet 43 located below the ledger sheets 35 includes a reversed portion 44 adapted to carry the caption column. The reversed portion 44 of left caption sheet 43 is normally disposed over the reversed portion 36 of the ledger sheet 35 located immediately thereabove. This arrangement and interlocking folded connection of reversed sheet portions 36 and 44 tend to hold the assembly flat and provide a lock-in structure.

The right hand assembly illustrated in Fig. 5 is identical to that shown in Fig. 4 with the exception of arrangement of the right caption sheet 11. In this assembly the caption sheet 11 includes a reversed portion 45 which represents the space between tear lines 24 and 27 illustrated in Fig. 2. When assembling the right caption sheet 11 shown in Fig. 5, the caption sheet is severed along tear-line 24 and folded along line 27 so as to place the caption column 20 in side-by-side relation with the monthly totals column 42 of the ledger sheet 40 located immediately therebelow.

When posting the ledger sheets 35 and 40, the sheets are laid flat on the right side of the binder 32. After posting is completed and all figures balanced, the sheets are folded as desired and placed on the right or left side of the binder.

A transparent divider sheet 48 is attached to binder 32 and is disposed between the left and right hand assemblies. The divider sheet 48 maintains such assemblies in proper position on opposite sides of the binder, overlies either one of the assemblies to hold it flat and yet enables the sheets on both sides of the open binder to be seen

because the divider is constructed of a transparent material.

The bookkeeping unit illustrated in Figs. 6 and 7 has a slightly different arrangement. Similar covers 30 and 31 connected by a binder 32 are utilized. A plurality of general ledger sheets 46 are arranged in stacked superimposed relation and are attached along one edge to binder 32. Each of ledger sheets 46 includes an outermost reversed portion 47 adapted to carry a year-to-date totals column. The sheet portion 50 located immediately adjacent the reversed portion 47 is adapted to carry the monthly totals column. These ledger sheets 46 are arranged so that the monthly totals columns 50 are located in side-by-side relation.

A caption sheet 51 utilized in the unit illustrated in Figs. 6 and 7 is shown in Fig. 8 in detail. The caption sheet 51 includes a number of binder apertures 52 provided in spaced relation from the left margin 53. That portion 54 of caption sheet 51 between left margin 53 and aperture row 52 is adapted to carry the beginning-of-year balances. A second row of binder apertures 55 is spaced inwardly from the first row 52 to provide a portion 56 adapted to carry the adjustment column. Located immediately adjacent to aperture row 55 is the caption column 57. A monthly totals column 60 is provided adjacent the caption column 60 and the year-to-date totals column 61 is provided at the end of the caption sheet.

When caption sheet 51 is assembled in the bookkeeping unit as illustrated in Fig. 7, the sheet is folded along row 55 and connected at that point to the binder 32. The year-to-date totals columns 61 is folded under along line 62. In this assembly the monthly totals column 60 located on the caption sheet 51 is arranged in side-by-side relation with the monthly totals columns 50 of the ledger sheets 46 located therebelow.

Figs. 9 and 10 illustrate the construction of the ledger sheets 46 utilized at the bookkeeping units of 6 and 7. For example, the ledger sheets 46 (Fig. 9) used immediately below the caption sheet 51 includes a year-to-date totals column 63 located on the reversed portion 47 of Fig. 7, a monthly totals column 64 located on the portion 50 illustrated in Fig. 7, a first row of binder apertures 65 along the left margin and a second row of apertures spaced inwardly from the left margin. When assembled as shown in Fig. 7, the apertures row 65 is attached to binder 32.

The ledger sheet 46 illustrated in Fig. 10 corresponds to the lowermost ledger sheet illustrated in Fig. 7. This particular ledger sheet includes a year-to-date totals column 67 carried on the reversed portion 47 illustrated in Fig. 7, a monthly totals column 70 carried on portions 50 illustrated in Fig. 7, a first row of apertures 71 along the left margin 72, a second row of apertures 73 spaced inwardly from the first row 71 and a third row of apertures 74 spaced inwardly from the second row 73. When assembled in the unit illustrated in Fig. 7 the binder aperture row 71 is attached to binder 32.

The various rows of apertures provided in the general ledger sheets 46 and in the caption sheet 51 enable the sheets to be disposed in different positions selectively to one another so as to expose the year-to-date totals or the monthly totals columns in side-by-side relation, by merely attaching the proper aperture row of each sheet to binder 32.

The bookkeeping unit illustrated in Figs. 6 and 7 is capable of reflecting at a glance monthly or year-to-date conditions for a given business period. The unit of Fig. 6 and Fig. 7 particularly illustrated shows a three month business period.

Although the invention has been described by making detailed reference to preferred embodiments, such detail is to be understood in an instructive sense rather than in any restrictive sense, many variants being possible within the scope of the claims hereunto appended.

I claim as my invention:

1. In a bookkeeping unit providing a general ledger, a binder, a left hand assembly attached to the binder and normally disposed at the left side of the binder, the left hand assembly including a plurality of general ledger sheets arranged in stacked superimposed relation, each sheet having an upwardly reversed folded portion overlying the reversed portion of the sheet immediately thereabove and spaced from the end of the underlying reversed portion of said overlying sheet to expose a column, and a caption sheet disposed below the ledger sheets and extending beyond the outer edge of said ledger sheets.

2. In a bookkeeping unit providing a general ledger, a binder, a left hand assembly attached to the binder including a plurality of general ledger sheets arranged in stacked superimposed relation, each sheet of the left hand assembly having an upwardly reversed folded portion overlying the reversed portion of the sheet immediately thereabove and spaced from the end of the reversed portion of the overlying sheet to expose a column, a caption sheet disposed below the ledger sheets of the left hand assembly and extending beyond the outer edge of the said ledger sheets, a right hand assembly attached to the binder including a plurality of general ledger sheets arranged in stacked superimposed relation, each ledger sheet of the right hand assembly having a downwardly reversed portion spaced from the end of the sheet immediately therebelow to expose a column, and a caption sheet overlying the uppermost general ledger sheet of the right hand assembly and spaced from the end of such ledger sheet to expose a column.

3. The combination and arrangement of elements as recited above in claim 2, but further characterized by the provision of a divider sheet attached to the binder and disposed between the left and right hand assemblies, the divider sheet being of transparent material overlying either of said assemblies to hold it flat and yet permitting visual access to the assemblies on both sides of the open binder.

4. The combination and arrangement of elements as recited above in claim 2, but further characterized in that the caption sheet of the left hand assembly includes an upwardly reversed portion folded over a portion of the reversed portion of the lowermost ledger sheet to provide a lock-in arrangement.

5. The combination and arrangement of elements as recited above in claim 4, but further characterized in that the caption sheet of the right hand assembly includes a downwardly reversed portion along the edge opposite the binder, the folded-under reversed portion of the last said caption sheet being provided with attachment means for selectively connecting the last said edge to the binder and for disposing the caption sheet selectively to the left hand side of the binder for posting operation of sheets that lie flat on the right side of the binder.

6. In a bookkeeping unit providing a general ledger, a binder, the left hand assembly attached to the binder including a plurality of general ledger sheets arranged in stacked superimposed relation, each sheet having an upwardly reversed folded portion overlying the reversed portion of the sheet immediately thereabove and spaced from the end of the reversed portion of said overlying sheet to expose a column, and a caption sheet disposed below the ledger sheets including an upwardly reversed portion folded over the reversed portion of the lowermost ledger sheet to provide a lock-in arrangement.

7. In a bookkeeping unit providing a general ledger, a binder, a right hand assembly attached to the binder and including a plurality of general ledger sheets arranged in stacked superimposed relation, each sheet having a downwardly reversed portion spaced from the end of the sheet immediately therebelow to expose a column, and a right caption sheet overlying the uppermost general ledger sheet, the caption sheet including a downwardly re-

versed portion along the edge opposite the binder, the caption sheet edge being spaced from the end of the uppermost ledger sheet to expose a column, the folded reversed portion of the caption sheet being provided with attachment means for connecting such portion to the binder and for selectively disposing the caption sheet to the left hand side of the binder for posting operation of sheets that lie flat on the right side of the binder.

8. In a bookkeeping unit providing a general ledger, a binder, a left hand assembly attached to the binder including a plurality of general ledger sheets arranged in stacked superimposed relation, each ledger sheet of the left hand assembly having an upwardly reversed folded portion overlying the reversed portion of the sheet immediately thereabove and spaced from the end of the reversed portion of said overlying sheet to expose a column, a left hand caption sheet disposed below the ledger sheets and extending beyond the outer edge of said ledger sheets, a right hand assembly attached to the binder including a plurality of general ledger sheets arranged in stacked superimposed relation, each ledger sheet of the right hand assembly having a downwardly reversed portion spaced from the end of the sheet immediately thereabove to expose a column, and a right hand caption sheet overlying the uppermost ledger sheet, the left and right hand caption sheets being of the same width and having caption columns aligned on the left side of the sheets yet spaced inwardly of the left edge, the left caption sheet having means along the right margin for connection to the binder and having a tear line along the left margin adjacent the caption column, the right caption sheet having means along the left margin adjacent the side of the caption column for connection to the binder, and having a tear line along the opposite side of the caption column to enable detachment of the portion to the right of the said tear line when the caption sheet is assembled.

9. The combination and arrangement of elements as recited above in claim 8, but further characterized in that said tear line provided on the right caption sheet is spaced from the right side of said captioned column, and further characterized by the provision of means between the caption column and tear line of said right caption sheet for attaching the said caption sheet selectively to the left hand side of the binder for posting operation of sheets that lie flat on the right side of the binder.

10. The combination and arrangement of elements as recited above in claim 8, but further characterized in that the left caption sheet includes an upwardly reversed portion folded over a part of the reverse portion of the lowermost ledger sheet of the left hand assembly to provide a lock-in arrangement, and the right caption sheet including a downwardly reversed portion along the side of the caption column.

11. In a bookkeeping unit providing the general ledger, a binder, a plurality of general ledger sheets arranged in stacked superimposed relation, one of said ledger sheets having a first row of binder apertures along one end margin, a second row of binder apertures spaced inwardly from the said first row, and a third row of binder apertures spaced inwardly from the second row, another ledger sheet thereabove including a first row of binder apertures along one margin and a second row of binder apertures spaced inwardly of said first row, a caption sheet overlying said ledger sheets, the caption sheet including a first row of binder apertures spaced inwardly of one end margin and a second row of binder apertures spaced inwardly of said first row, the said sheets having opposite end portions folded under to expose a column on the sheet immediately therebelow, the sheets being selectively attached to the binder by the different rows of binder apertures so as to expose various portions of said sheets in side-by-side relation.

12. The combination and arrangement of elements as recited above in claim 11, but further characterized in that the first said ledger sheet is attached to said binder by its first row of binder apertures, the said ledger sheet thereabove being attached to said binder by its first row of binder apertures, and the caption sheet being attached to said binder by its second row of binder apertures, the caption sheet having the portion from the second row of apertures to the sheet end margin folded under.

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