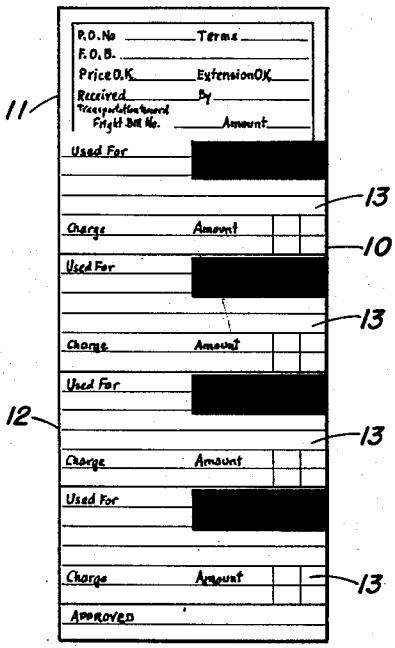
Feb. 2, 1954 H. W. ENGLISH ET AL 2,668,065

ACCOUNTING BUSINESS FORM

Filed May 15, 1950

Fig. 1.



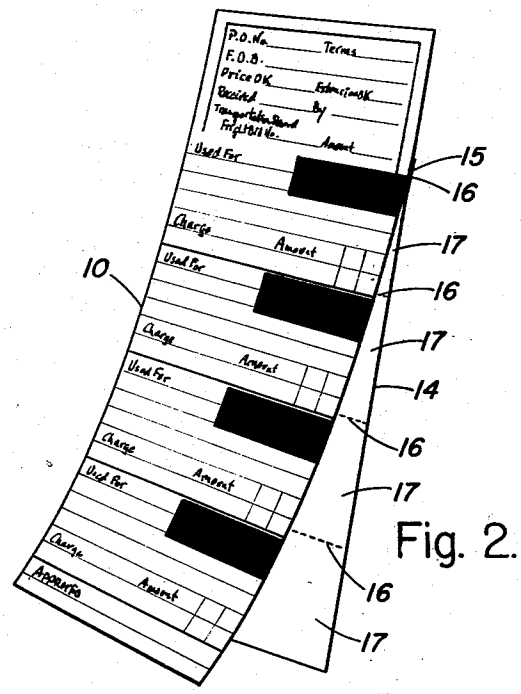


Fig. 2.

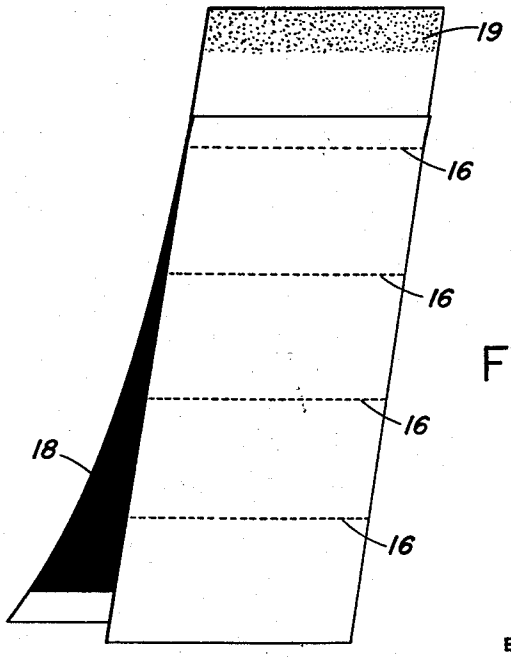


Fig. 3.

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ACCOUNTING BUSINESS FORM

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Application May 15, 1950, Serial No. 162,040

1 Claim. (Cl. 282—23)

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This invention relates to a business form. More specifically it relates to an accounting business form which may be used for distribution analysis.

Many types of forms have been used for recording business transactions for many years but most forms are restricted to use for a particular kind of business transaction or confined to use in a particular type of accounting system.

The principal object of this invention is therefore to provide a business form which may be adapted for use in many types of transactions or accounting systems and which is not restricted to use for any particular type. Another object of the invention is to provide a form which is simple and which results in the saving of time in recording transactions and in arranging accounting data connected therewith. These and other objects will become apparent from the following description of this invention and from the drawings in which:

Figure 1 illustrates a front view of the business form of this invention.

Figure 2 illustrates a perspective view taken from the front and side.

Figure 3 illustrates a perspective view of the form taken from the rear and side.

Referring now to Figure 1, the business form of this invention comprises a paper sheet 10 which is divided by printed matter on the face thereof into two portions, 11 and 12. The lower portion 12 of the paper sheet may, if desired, be further divided by printed matter on the face thereof into subdivisions 13. At the rear of the paper sheet 10, shown in Figure 2 is cardboard sheet 14, which is fixedly attached by gluing, or any other convenient method, an end margin thereof to the rear of paper sheet 10. In the embodiment shown the top margin of cardboard sheet 14 is attached to the rear of the paper sheet 10 at or near the junction of the two face portions 11 and 12 indicated at 15. If a bottom marginal attachment is employed the bottom of sheet 14 may be glued to the corresponding bottom portion of the rear of paper sheet 10. The cardboard sheet 14 is subdivided by lateral perforations 16 to form detachable stubs 17 which correspond to the subdivisions 13 on the face of the paper sheet 10. The rear face of the portion 12 of the paper sheet 10 which overlies the detachable stubs 17 of the cardboard sheet is provided with transfer means such as carbon coating 18 shown in Figure 3 so that pencil impressions in the subdivisions 13 will be transferred to the face of the various stubs 17. The rear face of the portion 11 of sheet 10 is provided with adhesive means such as gummed area 19.

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While the form of this invention has been described above and illustrated in the drawings as having the lower portion of the face of the paper sheet subdivided into several subdivisions with the cardboard sheet provided with corresponding detachable stubs, it is to be understood that the invention is not to be limited to the number shown, thus the lower portion of the face of the paper sheet may comprise one section or it may be subdivided as shown into a number of subdivisions depending on the intended use of the device and the complexity of the data to be recorded.

It is to be further understood that while the preferred embodiment of the device of this invention employs a gummed portion at the rear of the top of the paper sheet, this is not essential and, if desired, the device itself may not be provided with attaching means and the form may be attached to other matter, for instance by stapling or clipping in a well-known manner.

In addition while a preferred embodiment of the invention has been described in which the rear sheet is of cardboard, this under certain conditions may be of paper similar to or of heavier stock than the front sheet.

The business form may be used for many accounting purposes. It is particularly useful for distribution analysis of business transactions. When utilized in this manner the form may be attached to the original record of the business transaction, for example the invoice, by the adhesive means. The printed matter on the face of the paper sheet may consist of itemized accounting data blanks, such as for example routine accounting audit data and analytical distribution data. The distribution data may be placed on the portion of the sheet which overlies the cardboard sheet, thereby forming detachable stubs containing the distribution data when the blanks on the paper sheet are filled in. The stubs may then be used for distribution analysis.

By the use of this form it is possible to decrease the time normally consumed to fill out the ordinary business form since the detachable distribution stubs are automatically completed when the paper sheet itself is filled out. The form is also adaptable to many types of business transactions and accounting systems.

While this invention has been described and illustrated by the examples shown, it is not intended to be strictly limited thereto and other variations and modifications may be employed within the scope of the following claim.

We claim:

A business form comprising a paper sheet di-

vided into two sections, one of said sections containing general accounting data, the other section containing itemized accounting data blanks, the rear of the latter section of said paper sheet provided with transfer means comprising a carbon coating, a cardboard sheet marginally attached to the rear of said paper sheet and underlying said transfer means, said cardboard sheet being subdivided by parallel lateral perforations to form detachable stubs which correspond to said itemized accounting data blanks on the face of said paper sheet, and adhesive means on the rear of said general accounting data section.

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