June 3, 1930. G. KALADA 1,761,078

ACCOUNT BOOK

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Fig. 1

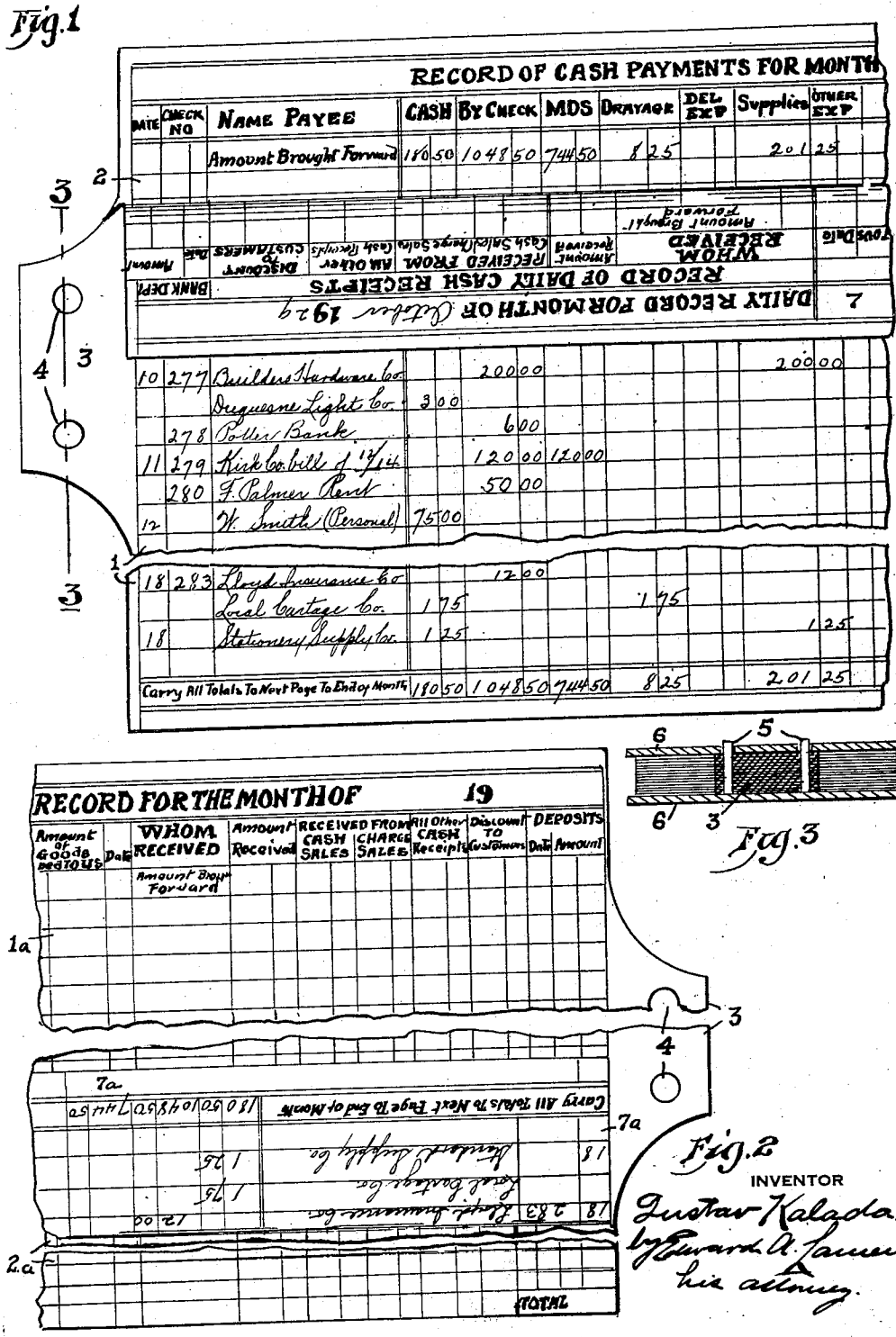


Fig. 3

Fig. 2

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UNITED STATES PATENT OFFICE

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ACCOUNT BOOK

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My invention may be applied with equal advantage to either loose leaf account books or those in which the leaves are permanently bound.

In bookkeeping when a page has been filled the page is turned over and the footings or totals at the bottom of the filled page are transferred to the top of the columns of the next page.

In the present practice the custom is to turn the filled page repeatedly back and forward to note the totals and to place them at the top of the proper columns on the next page, and as this operation is inconvenient and tedious the amounts entered on the new page are frequently wrong or placed in the wrong columns.

The object which I have in view is the provision of an account book which will make the operation of the transfer of totals from one page to the next more convenient and to avoid the probability of errors either in entering the wrong amounts or entering the amounts in the wrong columns.

In my invention provision is made whereby a portion of one page may be folded in such manner as to expose simultaneously the totals at the bottom of one page and the tops of the corresponding columns of the other page.

In the accompanying drawings wherein I have illustrated a practical embodiment of the principles of my invention, Fig. 1 is a broken plan view illustrating two pages of an account book, the top of the front page being turned down to expose the top of the columns of the next page.

Fig. 2 is a similar view wherein the backs or reverse sides of the pages are ruled for a different character of accounting, and the bottom of the top page is turned up so as to expose the line of totals at the bottom of the under page.

Fig. 3 is a sectional view of a loose leaf account book constructed in accordance with my invention, the leaves being sectioned along the line 3—3 in Fig. 1 and the covers of the book being sectioned in the same plane.

Referring first to Fig. 1 of the drawings, 1 represents one page of a loose leaf account book and 2 the next page in the rear of the same. Each of the pages is provided with a tab or lateral extension 3 intermediate of its height, which is provided with holes 4 to receive the binding posts or fasteners 5 by means of which the leaves may be found between the covers 6 of the book.

In the bottom line of page 1 are found the totals of the amounts which have been entered in the corresponding columns, page 1 being thus shown filled, and the bookkeeper must now enter these totals at the top of the corresponding columns on page 2 on a line marked "Amount brought forward." To do this he folds the top of page 1 downwardly as shown at 7 so as to expose the upper portion of page 2, and he then proceeds to enter in the top line of the columns on page 2 the totals which he has taken from the bottom line of page 1.

To provide for this folding the left hand edge of the page adjacent to the top of the latter is cut away so as to clear the binding posts 5 and to enable the tops of the pages to be folded down, as shown at 7, when the book is open.

In many cases the rear sides or backs of the pages are ruled for other items of accounting and these accounts are kept from page to page in the opposite direction from that in which the accounts illustrated in Fig. 1 are kept.

In such case the bottoms of the pages are likewise cut away to clear the binding, so that the bottom of the page may be turned up to expose the totals of the under page so that they may be transferred to the top of the corresponding columns of the upper page.

Thus in Fig. 2, 1^a represents the reverse face of page 1 in Fig. 1 and 2^a the reverse face of page 2 in Fig. 1 and the bottom portion of page 1^a is shown turned up as at 7^a to expose the line of totals at the bottom of page 2^a so that these totals may be entered in the top line of the corresponding columns on page 1^a.

By means of my invention the transfer of totals or footings from one page to the other of an account book is greatly facilitated and the possibility of error either in the amounts or places entered is much reduced.

It is evident that the tops and bottoms of the pages should be cut away sufficiently so that when the book is open the tops or bottoms of the pages may be folded down or up, as the case may be, without interfering with the binding, the covers or the other pages.

What I desire to claim is:—

1. In an account book, the combination with the book covers of a plurality of pages bound between the covers, the book covers extending the full height of the pages, the pages being ruled into columns for the entry of items of various characters and the pages being cut away at their upper portion of the bound margin edges whereby portions of the pages remain unbound to permit, when the book is open, a portion of one page to be folded down on itself to simultaneously expose the bottom of the columns of one page and the tops of the corresponding columns on the other page.

2. In an account book, the combination with the book covers of a plurality of pages bound between the covers, the book covers extending the full height of the pages, the pages being ruled into columns for the entry of items of various characters and the pages being cut away along their bound edges adjacent to their tops and bottoms whereby portions of the pages remain unbound to permit the top or bottom of an exposed page to be folded back on itself to simultaneously expose the totals at the bottom of the columns of one page and the top of the corresponding columns of the next page.

3. In an account book, the combination of a plurality of pages bound between covers, the pages being ruled into columns for the entry of items of various characters and the pages being cut at the lower portion of the bound margin whereby a portion of the pages remain unbound to permit, when the book is open, a portion of one page to be folded upon itself to simultaneously expose the bottom of the columns of one page and the tops of the corresponding columns on the next page.

Signed at Pittsburgh, Pa., this 23rd day of October, 1929.

GUSTAV KALADA.