Postings, accounts receivable and payable, and payroll entries made while using a bookkeeping machine make up the course content described in this pamphlet. The course seeks to prepare students to operate accounting machines as a prerequisite to the operation of more complex machines and adult, on-the-job training. Course guidelines, objectives, content, learning activities, evaluative instruments, student and teacher resources, and test materials are provided. (NH)
BOOKKEEPING MACHINES

7718.04 (New: 7743.04)

Business Education

Written by Jane McShane
And Approved by the Business Education Advisory Committee
For Quinmester Courses

for the

DIVISION OF INSTRUCTION
Dade County Public Schools
Miami, FL 33132
1972
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Miami, Florida 33132

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I. COURSE TITLE—BOOKKEEPING MACHINES

II. COURSE NUMBER—7718.04 (New: 7743.04)

III. COURSE DESCRIPTION

A. Synopsis
Students will use a bookkeeping machine to make postings to accounts receivable, accounts payable, and payroll, and for other special applications for which the machine is suitable.

B. Textbook
Because accounting machines vary in design and operational functions, the manufacturer's manual for the specific equipment should be used as the primary text. Supporting materials are listed in Sections IX and X.

C. Occupational Relationships

<table>
<thead>
<tr>
<th>Accountant</th>
<th>Bookkeeping Machine Operator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant, Junior</td>
<td>Calculating Machine Operator</td>
</tr>
<tr>
<td>Accounting Clerk</td>
<td>Cashier</td>
</tr>
<tr>
<td>Adjustment Clerk</td>
<td>Credit Clerk</td>
</tr>
<tr>
<td>Audit Clerk</td>
<td>General Office Clerk</td>
</tr>
<tr>
<td>Billing Clerk</td>
<td>Payroll Clerk</td>
</tr>
<tr>
<td>Bookkeeper</td>
<td>Tabulating Machine Operator</td>
</tr>
<tr>
<td></td>
<td>Teller</td>
</tr>
</tbody>
</table>

D. Rationale
The machines used in this course are desk models NCR 60 or 160, the Burroughs 600, or similar models. Students who have a high degree of skill on any one of these machines will be able, in a brief period of time, to operate complex accounting machines with training in an adult program or on the job.

IV. COURSE ENROLLMENT GUIDELINES

A. Prior Experiences Needed
The student will understand better the procedures of this course if he has attained the objectives of Adding-Listing Machines (7715.01) and Completing the Bookkeeping Cycle (7703.31) prior to enrollment in this course.

B. Pretest
This test should be used to determine whether the student has attained (a) the objectives of the preceding courses and (b) the objectives of this course. Successful completion of (b) would indicate that the student should elect another course.

V. COURSE OF STUDY PERFORMANCE OBJECTIVES

Upon successful completion of this course, the student will be able to—
V. COURSE OF STUDY PERFORMANCE OBJECTIVES, Continued

1. open and post charges to individual accounts receivable using given documents such as sales slips, invoices, or lists of transactions;

2. post credits to accounts receivable from given documents such as cash receipts, checks, credit memorandums, or lists;

3. verify and post the accounts receivable control daily from given information;

4. post increases to individual accounts payable based on given source documents such as invoices, purchase orders, bills, or lists;

5. post decreases to individual accounts payable based on given documents such as vouchers, check stubs, purchase return memorandums and discount information;

6. verify and post the accounts payable control daily from given information;

7. calculate, check, and post information to a payroll journal from given payroll sheets and time cards (if a payroll program bar is available);

8. post the totals to various payroll ledger accounts from information on the payroll journal;

9. find and correct all posting errors using an acceptable procedure; and

10. identify vocabulary terms and machine parts by matching them with a list of their descriptions, functions, or definitions.

VI. COURSE CONTENT

A. Equipment and Supplies
   1. Basic needs
      a. Modern bookkeeping machine with
         (1) Visible answers or dials
         (2) Symbol keys
         (3) Two total capacity
         (4) Movable paper guides
         (5) Platen spacing levers and locks
         (6) Reverse key
         (7) Vertical space motor bar
         (8) Automatic credit balance (printed red)
         (9) Date lock mechanism
         (10) Interchangeable program bars for
              (a) Accounts receivable and payable applications
              (b) Payroll—four deduction application
VI. COURSE CONTENT, Continued

b. Machine stand or table 26" high with working space on each side of the machine

c. Chair with bookrack

d. Text or substitute operational information

e. Source documents, practice sets, etc.

f. Adding machine tape

g. Ledger and statement forms

h. Journal pages, time cards, and payroll forms

i. Current withholding and FICA schedules

2. Supplementary needs

a. Posting trays

b. Index sets

c. Wall charts of machines

d. Carbonized ledger and statement forms

B. Introduction to Bookkeeping Machine

1. Review of basic accounting principles and terms

a. Journal

b. Accounts receivable ledger

c. Accounts receivable control

d. Accounts payable ledger

e. Accounts payable control

f. Payroll records

(1) Time card

(a) Hours worked

(b) Gross earnings

(c) Deductions

(d) Net earnings

(2) Employee's earnings record

(3) Pay check and statement

(4) Payroll journal

(5) Ledger accounts

2. Tax laws affecting payrolls

(1) Federal income tax

(2) FICA

(3) Federal and state unemployment taxes

3. Government records and reports

H. Advantages of machine over manual systems

a. Machine posting is fast

(1) Statement, ledger, and journal are posted in one operation

(2) Amounts are added and subtracted automatically

(3) Balances are computed and printed automatically

(4) Dates and zeros are printed automatically

(5) Carriage returns and opens automatically after each posting

b. Duplicating of work is eliminated

(1) Figures are handled only once

(2) Statement is prepared as a by-product of posting the ledger

(3) Account balances are computed, printed, and proved daily
VI. COURSE CONTENT, Continued

c. Ledger and statements are proved daily
   (1) Built-in machine proof keeps posting errors to a
       minimum
   (2) Errors can be detected and corrected immediately
   (3) Statements are always correct
   (4) Books are always in balance
   (5) Trial balance worries are eliminated

d. Balances are always up to date
   (1) Account balances are up to date and accurate every
       day of the month
   (2) Improved customer service is possible when handling
       inquiries
   (3) Up-to-the-minute credit authorization and quick
       follow-up of past-due accounts is possible
   (4) Total accounts receivable figures are always available

e. Month-end work load is eliminated or reduced
   (1) Time spent preparing statements and balancing accounts
       is eliminated
   (2) There is no need to close books early
   (3) Costly overtime is no longer required

f. Statements are always ready for mailing
   (1) Can be mailed any day of the month
   (2) Prompt statements encourage prompt payments
   (3) No need to take time to verify correct balances


g. Records always agree
   (1) Statement, ledger, and journal are posted simultane-
      ously for greater speed and accuracy
   (2) Balances are always correct
   (3) Journal shows entire month's postings

h. Statements are neat and easy to read
   (1) Machine printed figures are clear, sharp, and distinct
   (2) Credits and credit balances are printed in red
   (3) Business-like appearance promotes customer confidence
   (4) Reflects an efficient record-keeping system

3. Identification of and uses for machine parts
a. Carriage control levers
   (1) Paper guides
   (2) Carriage opening device
   (3) Paper lock device
   (4) Platen spacing lever
   (5) Tabulating control
      (a) Space up with tab
      (b) Space up with no tab
      (c) No space with tab
   (6) Line finder/guide

b. Date, date repeat, and date release keys or levers

c. Description of symbol keys

d. Operating controls
   (1) Plus or add bar
   (2) Minus or subtract bar
   (3) Skip bar
VI. COURSE CONTENT, Continued

(4) Vertical spacing control
(5) Return key for multiple posting
(6) Non-add or reference key
(7) Correction or error key
(8) Reverse bar
(9) Subtotal bar
(10) Total bar (A)
(11) Grand Total (B)

4. Organization of work area
   a. Machine placement
   b. Posting media placement
   c. Posture

C. Accounts Receivable—Direct Proof System
   1. Opening accounts
   2. Posting charge sales
   3. Posting multiple charge sales
   4. Posting sales returns and credit memorandums
   5. Posting cash receipts and discounts
   6. Posting sales to credit balance accounts

D. Accounts Payable—Direct Proof System
   1. Opening accounts
   2. Posting credit purchases
   3. Posting purchase returns, debit memorandums
   4. Posting cash payments and discounts

E. Payroll System
   1. Computing time cards, hours, and gross pay
   2. Computing taxes, deductions, and net pay
   3. Posting payroll journal and ledger accounts

VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES

A. Course Strategy and Method

The methodology used in this course should be directed toward providing the student with a knowledge of basic accounting machine applications and a working knowledge of basic procedures, with emphasis toward developing a marketable skill. This course should provide an excellent opportunity for boys as well as girls to learn a skill needed for entry into office work.

Operational manuals and/or teacher-prepared instruction sheets for each model of machine giving detailed step-by-step directions for the various operations should be available to the student at all times. If these materials are provided in loose-leaf form with each page encased in plastic, a durable, flexible and easily replaceable arrangement can be constructed.
VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES, Continued

The student should be encouraged to develop self-reliance and to work independently by reading and following printed directions.

Because the size of the machine and its complex appearance may cause some initial apprehension on the part of the student, it would be advisable for the teacher to reassure the student by supervising him as he reads and executes the directions one step at a time for the first two or three transactions.

B. Individualized Instruction

Because senior high schools have a limited number of bookkeeping machines (from one to five), instruction will necessarily be on an individual basis.

1. Pretest

A diagnostic test based on understandings of the bookkeeping cycle as it pertains to accounts receivable, accounts payable, and payroll should be administered.

A second section of the pretest should deal with fundamental operations of a full-key adding machine. The teacher should observe the student to see if he used simultaneous-key depression techniques and/or "up-the-keyboard" addition.

A third section should consist of parts taken from various tests administered throughout this course to determine if the student can perform successfully the predetermined objectives of this course. If he can, he should be counseled to elect another course. A sample test can be found in the Appendix.

2. Basic review

The results of the pretest will identify areas of strength and weakness for each student and will determine where the student will need basic review before beginning the actual machine operations.

C. Vocabulary

A list of vocabulary terms and machine parts should be provided and might be assigned for homework. A sample list of terms can be found in the Appendix.

D. Machine Manipulation

1. Keying operations

The teacher should insist that proper techniques always be followed by the student, such as
VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES, Continued

a. entering entire amount as a unit
b. using entire hand, not one or two fingers, for depressing keys and motor bar simultaneously
c. using tip of little finger on motor bar
d. splitting large amounts
e. depressing up to 3 keys of an amount in one operation
f. using up-the-keyboard technique
g. efficient insertion and removal of forms from machine
h. development of smooth patterns of movement with no waste of effort or motion

2. Error correction

An approved method for correcting posting errors should be established and uniformly used. One method of correction is to immediately reverse the amounts entered in error; another accepted way is to draw a single line through the incorrect entry and correct the accumulated total at the end of the posting run.

E. Instructional Materials

1. Ledger posting only

If carbonized paper and journal entries are not feasible, the machine can be programmed for ledger entries only when working with accounts receivable and accounts payable. The proof pick-up in this instance would be on the adding machine tape on the left of the machine and the instructions for completing the problems would have to be adjusted accordingly. Sample ruled forms for duplicating purposes can be found in the Appendix.

2. Source documents

The value of learning this course through the handling of source documents cannot be overemphasized. It is one of the best methods for the student to see the relationship of the document he is handling to the record he is preparing.

Accounts receivable, accounts payable, and payroll situations should each be introduced with actual source documents. Materials of this kind are not as difficult to obtain as one might assume. The teacher should not overlook the opportunity for such materials from other classes in his own school. Excellent problem sources are used bookkeeping practice sets and completed workbook problems from general business, advanced typing, bookkeeping, and office practice classes.
VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES, Continued

Teacher-constructed problems are most easily completed on duplicated forms with appropriate headings. One color of paper can be used for invoices, another for credit memorandums, etc. Variety and stationery stores also can be a source of very inexpensive supplies. Portions of such problems can be found in the Appendix.

3. Lists

After the student has become familiar and proficient with the handling of individual source documents, a list of transactions might be used for further development of learning. This would apply especially to accounts receivable and accounts payable situations.

F. Advanced Work

1. Optional problems

If a student completes the minimum assignment satisfactorily within the prescribed time, he should be given additional practice material to complete. The use of carbon when constructing original problems will provide alternate practice material for two students with no additional effort on the part of the teacher.

2. Practice sets

A number of commercial practice sets which are available are listed in Section IX. The Paul Factor practice set (see Resources for Students) has been found to be a valuable addition to a teacher-constructed problem for a short-term course. The teacher may wish to reduce the number of accounts giving one student a group of names and another student another group.

VIII. EVALUATIVE INSTRUMENTS

A. Testing

1. Pretest

The content of the pretest has been mentioned in Section VII, B. A sample pretest is found in the Appendix.

2. Progress tests

The interim tests should be administered to an individual student when he completes a unit of work and should be the type which will measure the purpose of testing.
EVALUATIVE INSTRUMENTS, Continued

<table>
<thead>
<tr>
<th>TYPE OF TEST</th>
<th>PURPOSE OF TEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vocabulary test</td>
<td>To determine the student's knowledge of terms, machine parts, and their functions.</td>
</tr>
<tr>
<td>Basic procedures test</td>
<td>To determine the student's understanding of machine functions during the posting procedure.</td>
</tr>
<tr>
<td>Error correction test</td>
<td>To determine the student's ability to correct errors properly.</td>
</tr>
<tr>
<td>Posting test</td>
<td>To determine the student's ability to open accounts, post transactions, and manipulate the machine accurately, speedily, and efficiently.</td>
</tr>
<tr>
<td>Theory test</td>
<td>To determine the student's understanding of concepts.</td>
</tr>
</tbody>
</table>

3. Final evaluation

A posttest should include items covering each of the objectives of the course.

B. Grading

There are a number of factors which should be considered when evaluating a student in a bookkeeping machines course. Consideration should be given to a knowledge of the machine and the names and functions of its working parts; an understanding of the posting procedure mechanically as well as its effect on the bookkeeping process; the teacher's observation of the operator's posture, machine manipulation, and records handling. However, the emphasis and greater portion of the grade should be determined by performance. A 30-minute period should be adequate for testing purposes. All tests should be evaluated in terms of accuracy standards established in the performance objectives as well as speed.

Another method for grading performance is to rank the raw scores, determine the mean score, and then assign grades or percentages above and below that point. This method allows the student's accomplishment to be compared with that of other students who have been tested on the same machine.
IX. RESOURCES FOR STUDENTS

A. Textbooks


B. Drillbooks


C. Wall Charts


D. Practice Sets


IX. RESOURCES FOR STUDENTS, Continued

D. Practice Sets, Continued


E. Reference Manuals


X. RESOURCES FOR TEACHERS

A. Manuals


Keys for all materials listed in Section IX, Resources for Students, are available from each of the respective publishing companies.


B. Audio-Visual Aids

150 overhead transparencies and transparency stage (part of instructor's kit for Introduction to Machine Accounting listed above).

C. Teaching-Learning Aids

Available from National Cash Register Co., Education Center—Sugar Camp, Dayton, OH, 1969:

Tests and quizzes for all modules in Introduction to Machine Accounting series.

Wall chart—NCR 160 Bookkeeping Machine.

D. Periodicals

X. RESOURCES FOR TEACHERS, Continued

D. Periodicals, Continued

**Business Education World.** New York; Gregg Division of McGraw-Hill Book Co. Five issues each school year.


E. Articles


APPENDIX
Section 1—Supply the answers asked for or indicated:

1. What is the name of the source document which is the usual basis for accounts receivable records?  
   1. 

2. What is the name of the book of original entry in which only charge sales are entered?  
   2. 

3. All charge customers are referred to as _____ in the general ledger.  
   3. 

4. The accounts receivable control account will normally have a _____ balance.  
   4. 

5. If all charge customer accounts are kept together in a separate file or book, what name is used to designate this assortment?  
   5. 

6. Accounts payable refer to the _____ of a business.  
   6. 

7. The accounts payable control account in the general ledger is classified as a _____ type of account.  
   7. 

8. On which financial statement will the accounts payable control account be listed?  
   8. 

9. A reduction in the amount owed because of prompt payment is called a __________.  
   9. 

10. A financial statement which reports the financial condition of a business on a specific day is called a ______.  
   10. 

11. Amounts taken from gross earnings of an employee for specific purposes are referred to as _____  
   11. 

12. What is the common rate for paying an employee overtime wages as compared to regular wages?  
   12. 

13. If an employer pays his workers by the hour, the record of the hours worked during a period of time will be kept on a ______.  
   13. 

14. The percentage of money that an employer deducts from gross wages for income tax is called a _____ tax.  
   14. 

15. FICA is commonly known as _______.  
   15.
Section 2

Solve the following on a full-key adding machine. Use proper fingering techniques and attach the machine tape to the top of this sheet.

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
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<th></th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
</tr>
<tr>
<td>11.77</td>
<td>38.78</td>
<td>95.11</td>
<td>42.81</td>
<td>965.81</td>
<td>6083.75</td>
<td>27.39</td>
</tr>
<tr>
<td>12.13</td>
<td>47.00</td>
<td>13.88</td>
<td>91.72</td>
<td>911.27</td>
<td>793.91</td>
<td>100.05</td>
</tr>
<tr>
<td>25.27</td>
<td>66.42</td>
<td>67.31</td>
<td>41.62</td>
<td>964.53</td>
<td>65.32</td>
<td>63.00</td>
</tr>
<tr>
<td>27.79</td>
<td>20.01</td>
<td>40.49</td>
<td>57.89</td>
<td>89.50</td>
<td>7.70</td>
<td>436.68</td>
</tr>
<tr>
<td>64.40</td>
<td>19.89</td>
<td>21.70</td>
<td>19.37</td>
<td>41.00</td>
<td>627.82</td>
<td>1001.10</td>
</tr>
</tbody>
</table>

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
<td>(12)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.3</td>
<td>1268.17</td>
<td>8497.16</td>
<td>7347.10</td>
<td>4637.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.75</td>
<td>-432.32</td>
<td>-247.11</td>
<td>-7411.00</td>
<td>-8675.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>807.132</td>
<td>10.638</td>
<td>412.4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Use short-cut method where applicable:

(13) \(18 \times 98 =\)

(14) \(4.132 \times .49 =\)

(15) \(15.5 \times 25 \frac{1}{4} =\)
PRETEST, Continued

Sections 1, 2

PAYROLL WORKSHEET *

Perform all calculations on a full-key adding machine. Round off all figures to the nearest cent.

Complete the payroll worksheet and total each column.

<table>
<thead>
<tr>
<th>Name</th>
<th>Hrs. Worked</th>
<th>Rate</th>
<th>Reg. Hrs.</th>
<th>O.T. Hrs.</th>
<th>Gross</th>
<th>W. Tax (5.2%)</th>
<th>FICA (5.2%)</th>
<th>Pensions (10%)</th>
<th>Tot. Ded.</th>
<th>Net Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arthur Devine</td>
<td>40</td>
<td>2.00</td>
<td>20.00</td>
<td>24.00</td>
<td>104.00</td>
<td>13.70</td>
<td>5.41</td>
<td>10.40</td>
<td>29.51</td>
<td>74.49</td>
</tr>
<tr>
<td>Robert Green</td>
<td>35</td>
<td>2.20</td>
<td>28.00</td>
<td>39.60</td>
<td>127.60</td>
<td>18.80</td>
<td>6.64</td>
<td>12.76</td>
<td>38.20</td>
<td>69.40</td>
</tr>
<tr>
<td>Allen Orlove</td>
<td>30</td>
<td>2.60</td>
<td>90.30</td>
<td>—</td>
<td>90.30</td>
<td>12.70</td>
<td>5.14</td>
<td>9.58</td>
<td>27.72</td>
<td>71.08</td>
</tr>
</tbody>
</table>

266.60 63.60 330.40 45.20 17.19 33.04 95.43 234.97

* Circled figures are given to the students; the rest are calculated by them.
Section 3—Supply the answers asked for:

1-3. List the 3 preliminary steps necessary before beginning the actual posting operation.
   1. ____________________________
   2. ____________________________
   3. ____________________________

4-9. List the 6 steps in order for posting accounts receivable charges or credits.
   4. ____________________________
   5. ____________________________
   6. ____________________________
   7. ____________________________
   8. ____________________________
   9. ____________________________

10. What is a control account and how is it used in machine bookkeeping?
    ______________________________
    ______________________________

11. Why is it necessary to look one slip ahead when posting to an individual account?
    ______________________________
    ______________________________

12. How does the posting procedure differ if the old balance is a credit?
    ______________________________
    ______________________________

13. How does the posting procedure differ if multiple rather than single charges are posted to the same individual account?
    ______________________________
    ______________________________
PRETEST, Continued

Section 3, Continued

14. When using your machine for adding, what adjustment needs to be made?

15. How can an error be corrected if it is found before posting?

16. How can an error be corrected if it is found immediately after posting?

17. Which device should be used to avoid the necessity of entering the date for each transaction?

18. If the prelist and the total at the end of posting the ledger do not agree, where will you look for a mistake?

Indicate with a plus sign or a minus sign, the mathematical process which takes place in the following carriage positions. Use a "0" to indicate "no change."

19. Old balance

20. Date-Ref.

21. Credit

22. Charge

23. New Balance

24. Proof Pick-up

25. Proof
PRETEST KEY

Section 1

1. sales slip
2. sales journal
3. accounts receivable
4. debit
5. accounts receivable ledger
6. creditors
7. liability
8. balance sheet
9. cash discount
10. balance sheet
11. deductions
12. 1 1/2
13. time card
14. withholding
15. social security

Section 2

1. 141.36
2. 192.10
3. 233.49
4. 253.41
5. 2992.11
6. 7579.00
7. 1686.22
8. 1253.22
9. 835.20
10. 8250.05
11. 63.90 Cr.
12. 4038.56 Cr.
13. 1764
14. 2.02466
15. 3.7875

Section 1, 2 PAYROLL WORKSHEET

The completed worksheet figures are found on the form itself.
PRETEST KEY, Continued

Section 3

1. Clear machine
2. Alphabetize posting media
3. Prelist of posting media
4. Pick-up old balance
5. Post date and reference number
6. Post charge or credit
7. Sub-total (new balance)
8. Pick up old balance for proof
9. Total (proof)
10. An account which summarizes the detailed entries of a subsidiary ledger; it is used to check accuracy of daily postings to individual accounts.
11. Because of the possibility of multiple postings to the same account.
12. The old balance is entered with a minus bar and the second balance pick-up is reversed.
13. The return bar instead of the add bar is used for all charges before sub-totaling.
14. The carriage must be locked and allowed to space up.
15. Through the use of the correction key on the keyboard.
16. The entry should be reversed, then entered correctly; or post the entry correctly, draw a line through the incorrect entry, and correct the totals at the end of the posting run.
17. Use the date lock mechanism.
18. In the individual ledger account:
19. +
20. 0
21. -
22. +
23. + and/or -
24. -
25. +
VOCABULARY TERMS

ACCOUNT—A bookkeeping form showing increases, decreases, and the resulting balances which affect only one person or thing.

ACCOUNTS PAYABLE—A collection of subsidiary ledger accounts showing the amounts of debts owed by a business to its creditors.

ACCOUNTS RECEIVABLE—A collection of subsidiary ledger accounts showing the amounts owed to a business by its customers.

ACCOUNTS RECEIVABLE LEDGER—All the customer accounts held or filed together.

ALLOWANCES—SALES AND PURCHASES—Credits allowed for shortages, damages in transit, and for defects in merchandise which is not returned.

BALANCE—The difference between the total debit and the total credit postings in an account.

BATCHING—Process consisting of picking out all of the sales slips affecting one customer's account from the total number of sales slips being sorted.

CASH DISCOUNT—An allowance made to a customer for prompt payment.

CASH RECEIPTS JOURNAL—A book of original entry used for recording all receipts of cash on accounts receivable and cash sales.

CHARGE OR DEBIT—An increase in a customer's account.

CONTROL—An account which summarizes the detailed postings that appear on the accounts of a subsidiary ledger. The total of all accounts in a subsidiary ledger must equal the balance of the control account.

CREDIT—A decrease in a customer's account.

CREDIT BALANCE—An excess of credits (machine printed in red) over debits resulting from an allowance for defective merchandise, the return of merchandise, or an over-payment.

CREDIT MEMO—A written notice of an allowance made by a business to one of its customers for merchandise returned or found defective.

CREDITOR—One from whom a business buys merchandise or borrows money on its promise to pay within a reasonable time.

CREDIT—To obtain a balance by adding or subtracting amounts that are listed horizontally on a machine bookkeeping account.

DEBTOR—One to whom a business grants credit.
DEDUCTION—Amounts taken from the gross earnings of an employee for specific purposes.

DISCOUNT—An amount deducted from a stated price or amount.

EMPLOYEE EARNINGS RECORD—A ledger account which summarizes an employee’s earnings and deductions.

GENERAL LEDGER—A collection of accounts that summarize changes in the financial condition of a business.

JOURNAL—A book of original entry which contains a written record of the daily transactions of a business.

JOURNAL ENTRY—The first record of a business transaction which forms the basis for postings to specified accounts.

LEDGER TRAY—A receptacle used to hold ledger accounts in an upright position.

MEDIA—Records of business transactions used for posting the accounts. They include copies of invoices, cash slips, credit memos, vouchers, etc.

MEMORANDUM—A business form used to record the receipt or issuance of cash, credit, or merchandise.

MULTIPLE POSTING—A machine bookkeeping procedure which is used to post two or more items to the same account without indexing of the old balance pick-up for each item.

NEW BALANCE—The last figure, in the last column of a machine ledger account after the current posting is made. This, in turn, becomes the "old balance pick-up" for the next posting.

I.O.F.—INSUFFICIENT FUNDS—A bank’s notation on a check which must be charged back to a customer’s account because of insufficient funds in the customer’s checking account.

OLD BALANCE—The last figure in the last column of a machine ledger account before the current posting is made. The "old balance pick-up" is the first step in a machine bookkeeping operation.

OPEN BALANCE—An unpaid balance in a customer’s or creditor’s account.

OVERTIME—The number of hours an employee works beyond the agreed weekly total set for all employees.
VOCABULARY TERMS, Continued

PAYROLL JOURNAL—An alphabetical listing of all employees showing a summary of gross earnings, deductions, and net earnings for a payroll period.

PICK-UP—The previous balance of an account which is entered in the machine so that a debit may be added or a credit subtracted to obtain the new balance.

POSTING—A process of transferring information from original business papers to machine ledger accounts.

POSTING DATA—The information needed to record business transactions on machine ledger accounts.

POSTING FORMS—The various ledger sheets, journals, and summary forms on which postings are made.

POSTING MEDIA—The business documents, forms and other original records of a transaction that form the basis for machine posting to accounts and journals.

PRELIST—An adding machine listing of the amounts and totals of all items to be posted which is prepared before the actual posting.

PROOF OF POSTING—A procedure followed by a machine bookkeeper to prove that all postings were made for the correct amounts and that the old balances were picked up correctly.

REFUNDS—Cash payments that are usually the result of allowances for defective merchandise, return of goods, or overpayment.

REGULAR TIME—The number of hours an employee is expected to work for basic pay.

REMITTANCES—Cash, checks, money orders, or any other form of exchange that is usually accepted in payment of a debt.

RETURNS, SALES AND PURCHASES—Credits allowed a buyer for merchandise returned to the seller. When the credit is given the customer, it is a Sales Return; when allowed by a creditor, it is known as a Purchase Return.

REVERSING ENTRY—In machine bookkeeping, an entry used to correct an error in posting.

SALES JOURNAL—A book of original entry for recording transactions of merchandise sold on credit.
VOCABULARY TERMS, Continued

SCHEDULE OF ACCOUNTS RECEIVABLE OR PAYABLE—A listing of open balances in the customers' or creditors' ledgers.

SUBSIDIARY ACCOUNTS—Accounts of the same type that are grouped together in one ledger and represented by a summary account in the general ledger, which is called a control account.

UNIT PLAN—Ledger account, statement, and the proof journal are posted simultaneously.

UPDATING—Process of posting the totals of a day's transactions of a subsidiary ledger to the control account.

VOUCHER—A document, form, or business paper which, when properly approved, serves as evidence of the bookkeeper's authority to make an entry.
SYMBOLS ON NCR 160

CS  Cash
DM  Debit memo
CM  Credit memo
DS  Discount
TX  Tax
JE  Journal entry
VO  Voucher
CH  Charge
MS  Miscellaneous
SAMPLE PROBLEM

Your employer has purchased a bookkeeping machine for the purpose of implementing an accounts receivable machine system. The charge customers' account balances at the end of January must be transferred from the hand system now in use to machine records. The accounts are filed in alphabetical order.

Schedule of Accounts Receivable
January 31, 19--

<table>
<thead>
<tr>
<th>Name</th>
<th>Account Number</th>
<th>Balance</th>
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<tbody>
<tr>
<td>Ralph Burns</td>
<td>16-241</td>
<td>56.50</td>
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<tr>
<td>Allan Freeman</td>
<td>16-417</td>
<td>39.89</td>
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<tr>
<td>B. G. Hancock</td>
<td>18-219</td>
<td>29.30</td>
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<tr>
<td>Mary Little</td>
<td>21-410</td>
<td>48.60</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>12-123</td>
<td>192.16</td>
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<tr>
<td>William Shader</td>
<td>14-995</td>
<td>32.75</td>
</tr>
</tbody>
</table>

You are instructed to use the above schedule of accounts receivable (list of customers who owe money on a specific date with their balances) for conversion to a machine accounting system.

a. Open the individual accounts on separate ledger and statement forms by writing the names and account number in the heading position.

b. Open another ledger account with the title of "Accounts Receivable Control."

c. Clear the machine. Follow "Machine Procedure for Opening Accounts" on page 28. Total all amounts owed on January 31 by adding on your machine. This procedure is called prelisting. Check the accuracy of your entries on the tape. Keep the tape.

d. Clear the machine. After the machine is cleared, insert the ledger and statement forms and enter the balance of each customer's account in the proper space. Use January 31 as the date for transferring balances.

e. After transferring all customer balances, use "B" and the subtotal key to verify your entries. This figure is the accumulation of all entries posted. Check B subtotal against the total of the prelist (adding machine tape). They should agree. If they do, clear B total. If they do not, it is necessary to locate the error in the postings to the individual ledger accounts.
SAMPLE PROBLEM, Continued

f. After transferring all customer balances and proving the total, insert the journal and clear the machine again on the journal page.

g. Insert the accounts receivable control card and enter the total amount owed by all customers in the balance forward block.

h. File the control card in front of your packet. The customers' ledger and statement forms are filed alphabetically behind the accounts receivable control card.

This completes the process for opening accounts.

A flow chart of the above instructions follows on the next page. Study it!

Transactions continue on page 35.
MACHINE PROCEDURE FOR OPENING ACCOUNTS

Prelist
Move carriage to adding tape position. Lock in place. (Space up, no tab) Depress total for A, then total for B.
Add old balances on schedule. Verify.
File tape in front of individual accounts.
Move carriage to first column on journal sheet.
(j same as above)

Posting Balances
Insert customer forms. Move carriage to balance column and add to balance forward box.
Verify total of postings with total of adding machine tape. If in agreement, total B.
Post total to balance column of control account. File in front of individual accounts. Remove journal.
Problem solved.
MACHINE PROCEDURE FOR

POSTING CHARGE SALES OR CREDITS

(Previous explanations not repeated).

Insert in front of journal, lining up columns.

Record in old balance column. Depress add motor bar.

Lock date into machine. Reference, or sales slip number, entered as dollars.

Entered in charge or debit column. Skip of no sale involved.

Entered in credit column. Skip of no credit involved.

Continued next page.
POSTING CHARGE SALES OR CREDITS, Continued

Part II

Subtotal

Add old balance

Total

Last entry? No Yes

Return to "Insert cust. forms"

Subtotal B

Update control

Clear machine

Use ST key

Pick-up proof. Use old balance with which transaction began.

Use total key. Proof column shows amount of sale. Verify with sales slip.

Insert control account and add to debit column.

Problem solved.
SAMPLE PROBLEM, Continued

Using the sales slips which follow, post the total amounts of each slip to the proper individual and control accounts as charges or debits. Follow procedure entitled "Posting Charge Sales."

<table>
<thead>
<tr>
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| M A. Freeman | M

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<td>M Thelma Williams</td>
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Date: February 1, 1928

M. Ralph Burns

Reg. No. | Clerk
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Date: February 1, 1928

M. Mary Little

Reg. No. | Clerk
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Date: February 1, 1928

M. B. G. Hancock

Reg. No. | Clerk
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### SAMPLE PROBLEM, Continued

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33
A flowchart showing the procedure for posting multiple sales with the return bar should now be introduced.

Individual sales slips should be continued for several more days' transactions.

Typical transactions might include:
Record the following transactions beginning February 3:

<table>
<thead>
<tr>
<th>Name</th>
<th>Transactions</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ralph Burns</td>
<td>16</td>
<td>$8.40</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>17</td>
<td>10.00</td>
</tr>
<tr>
<td>Mary Little</td>
<td>18</td>
<td>2.15</td>
</tr>
<tr>
<td>Sue Wolf</td>
<td>19</td>
<td>4.65</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>20</td>
<td>16.85</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Transactions</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ralph Burns</td>
<td>21</td>
<td>3.21</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>22</td>
<td>4.25</td>
</tr>
<tr>
<td>Mary Little</td>
<td>23</td>
<td>17.85</td>
</tr>
<tr>
<td>Sue Wolf</td>
<td>24</td>
<td>34.75</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>25</td>
<td>0.70</td>
</tr>
<tr>
<td>Ralph Burns</td>
<td>26</td>
<td>10.56</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>27</td>
<td>15.00</td>
</tr>
<tr>
<td>Thelma Williams</td>
<td>28</td>
<td>0.95</td>
</tr>
<tr>
<td>Mary Little</td>
<td>29</td>
<td>12.50</td>
</tr>
<tr>
<td>Mary Little</td>
<td>30</td>
<td>11.00</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>31</td>
<td>21.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Transactions</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remac, Inc.</td>
<td>32</td>
<td>12.00</td>
</tr>
<tr>
<td>Sue Wolf</td>
<td>33</td>
<td>20.20</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>34</td>
<td>16.75</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ralph Burns</td>
<td>35</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>36</td>
</tr>
<tr>
<td>Mary Little</td>
<td>37</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>38</td>
</tr>
<tr>
<td>Jerry Singer</td>
<td>39</td>
</tr>
<tr>
<td>Archie Bunker</td>
<td>40</td>
</tr>
<tr>
<td>Allan Freeman</td>
<td>41</td>
</tr>
<tr>
<td>William Shader</td>
<td>42</td>
</tr>
<tr>
<td>Remac, Inc.</td>
<td>43</td>
</tr>
</tbody>
</table>

If the teacher uses this problem, he should construct additional transactions with more source documents than are included in this sample.
<table>
<thead>
<tr>
<th>Prev. No.</th>
<th>Pay Earn. Period</th>
<th>Hours Worked</th>
<th>Earnings</th>
<th>Deductions</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PAYROLL JOURNAL** (3 1/2" x 14" paper)

**EMPLOYEES EARNINGS RECORD** (8 1/2" x 11" paper)

<table>
<thead>
<tr>
<th>Fixed Deductions</th>
</tr>
</thead>
</table>

(Column headings and rulings same as above)

<table>
<thead>
<tr>
<th>Check Number</th>
<th>Amt. of Check</th>
</tr>
</thead>
</table>

(Actual sizes which can be used for duplicating forms)
### JOURNAL

<table>
<thead>
<tr>
<th>Old Bal.</th>
<th>Date</th>
<th>Ref.</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
<th>Proof Pick-Up</th>
<th>Proof</th>
</tr>
</thead>
</table>

### LEDGER

<table>
<thead>
<tr>
<th>Date</th>
<th>Ref.</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
</table>

### STATEMENT

<table>
<thead>
<tr>
<th>Date</th>
<th>Ref.</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance Fwd.</th>
</tr>
</thead>
</table>

(Actual sizes which can be used for duplicating forms)