

THE OFFICE END

**DEVOTED TO THE
OFFICE STAFFS OF
BUSINESS
ESTABLISHMENTS**

CLOSING THE BOOKS.

AT the close of a financial year in almost any business, there are a large number of outstanding items prepaid or still due, as the case may be, to be provided for, also apportionments of different charges to the proper accounts. Bookkeepers, having this department in hand, would do well to keep a record as these items turn up during the year in order that it would not be necessary to go back over the work of the year to discover them. This record may be kept on cards arranged alphabetically, showing the date paid, the date to which the account is prepaid and any other information necessary to ascertain particulars in regard to the account charged.

The following outstandings should all be provided for,
viz.—

Insurance—Prepaid or due.

Advertising—Permanent advertisements, such as sign boards, magazines, etc.

Fuel, Water and Light—Fuel on hand, water and light prepaid or due.

therefore, should undoubtedly be to perform this department of his work as quickly as possible, still obtaining the desired results, but without re-writing the same material in any way.

The salesman taking the order should use a duplicate cash, sale or charge book, giving the customer the original copy, or, if the goods are delivered by a driver, send the original to the customer with the goods. The total amount of the sale may then be posted direct from the sale book to the customer's account in the ledger and the totals of the sale for the day, week, or month recapitulated from the same book the grand total being posted to the credit of "Sales" account or "Merchandise" account.

When rendering monthly statements to the customers, it should only be necessary to enter on statement the date and amount of purchase, as the customer has already the original bill of goods with which to check his statements.

The retail merchant does not demand from his wholesale house a statement of the goods in detail each month, and if the customer of the retail merchant preserves the

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This form of cash journal is a development of the old six column journal and comprises cash book, bank book and journal. In a small business it would be found very useful.

Rebates—Due on purchases or sales.

Rents—Prepaid or due.**Taxes—Prepaid or due.**

Catalogues, Price Lists, etc.—Stock on hand.

Salaries—Apportion general salaries over different departments.

Wages—Apportion for unproductive labor over different departments.

Freight - Payable on goods in transit.

Cash Discount—Approximate allowable on sales or receivable on purchases.

Interest—Accrued on bills or notes.

original bill sent with the goods, an itemized account would be unnecessary. If, however, it was found that too many requests were being made for the complete statement of goods purchased during the month, a triplicate bill could be made by the salesman who originally took the order, and these bills would be filed alphabetically until required at the end of the month. As a good check on the delivery of goods, it might be well to have the clerk laying up the order, check each line on the left hand side of the order and the driver who delivers the goods double check the goods when packing in his wagon or on delivery.

FORCE AS A SUCCESS-FACTOR.

More people fail from lack of force than from lack of education or opportunity. A man may be well educated, or brilliant, and yet, for lack of force, be a complete failure in his vocation. A man or woman may succeed without education, but not without force, without capital, but not without energy.—Success.

A FEW HINTS TO THE RETAILER ABOUT HIS RECORDS.

USUALLY a retail merchant has very little time to devote to his books of record, and, especially in a small business, the margin of profit would not permit of keeping a bookkeeper for this purpose. His object,