

**OFFICE METHODS AND ACCOUNTING:
ORGANIZING YOUR OFFICE, LAYING
OUT AN ACCOUNTING SYSTEM,
HANDLING CORRESPONDENCE AND
OFFICE WORK**

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Office methods and accounting: organizing your office, laying out an accounting system,
handling correspondence and office work by Various

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AND OFFICE WORK



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TO WHOM
IT MAY COME

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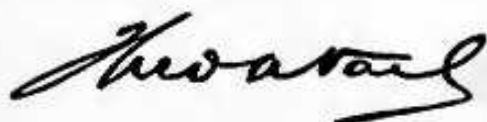
PART I—ORGANIZING YOUR OFFICE

Making Work Profitable

INTELLIGENCE alone, in the direction of labor, makes it profitable, dignified or noble. That intelligence which directs it may be either your own or that of others; to the extent that it is yours, you will get the full value that is produced by both your labor and your intelligence. To the extent that it is the intelligence of others which directs your labor, you must share with the others the value of what is produced.

Do not confound labor directed by intelligence with expert or skilled labor, which may be performed in a wasteful, unintelligent and perfunctory way. Expert or skilled labor, when working on the separate units of a large structure, or on a large organization, must be directed by a supervising intelligence, in order that the separate units may be brought each into its proper place, with as little indirection or loss of effort as possible.

Intelligent labor, or intelligent direction or organization of labor, is that which enables you or others to produce greater results with less or at least the same amount of labor.





THEODORE N. VAIL

President, American Telephote and Telegraph Company

President, The Western Union Telegraph Company

I

OFFICE FUNCTIONS AND DEPARTMENTS

By William E. Wilson
Consulting Accountant

WHATEVER your business, your office forms a unified division, independent of the other divisions and yet working in close relation with them because it handles their transactions. Its organization must be such as to promote the greatest accuracy and dispatch in the operation. Yet this very unity and independence of organization is hard to attain and must be constantly watched because the work of the office so frequently overlaps the activities of both the production and sales departments.

The first thought that arises in connection with any organization is that it must have a controlling head over the work and the workers within its jurisdiction. Such a head the office has, usually called the office manager. He is the employer of all the office labor, has disciplinary control over it, and supervision of the work done by it.

This does not mean that the office manager is the superior and "boss" of all the individuals within the four walls of the office. There are certain officials whose work necessitates their presence in the office who are nevertheless either independent executives directly under the general manager and, therefore, of co-ordinate rank with the office manager, or who belong to one of the other departments of the business. Thus, the purchas-