

CUTTING CORNERS *in* BILLING



*Shortening the Distance
from Order to Invoice*

**CUTTING
CORNERS
in BILLING**

Ms

UNDERWOOD TYPEWRITER COMPANY, INC.

UNDERWOOD BUILDING NEW YORK CITY

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Cutting Corners in Billing



THE improvements in recent years in the methods of the Production Department have forced the Office to look about and see how it can improve its methods to keep in step. Speedy production means little if the orders are delayed in reaching the Production Department. This condition is one reason for the great number of original records which are now demanded to get the job under way as soon as the customer's order arrives.

When the business does no manufacturing but merely supplies goods or service which have already been produced elsewhere there is just that much greater need for promptness.

Modern Billing includes making all these original records but it demands as well that the accuracy of the transcriptions and totals be proven. Because the Underwood Bookkeeping Machine equipped with Fanfold Biller does this and "cuts corners" in so doing, it has revolutionized billing work in the modern office.

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Billing in the Modern Office

THE ordinary billing system in use in the modern office requires that five copies of each order be made. These, let us say, will include the customer's invoice, the bookkeeper's record, a copy for the auditor, the bill of lading, and a copy for the shipping department. There may be more, there may be less, but, regardless of the number, each must be an exact, accurate copy of the original and the amounts must be correct.

The usual method of conducting such a system involves many things which do not contribute to frictionless, efficient office operation.

Suppose we trace briefly the steps that are usually taken. The forms are usually in pads, properly collated. This makes it necessary to tear them off, insert carbons, tap on two sides to align them, and then insert in typewriter. There they may be aligned again. All this is done before the billing clerk even starts to write.

Now the proper data and prices are filled in. The clerk follows the amount and total figures noted on the order by the order clerk. The completed sheets are removed and routed to the proper parties.

Such is the usual billing system.

Contrast it with the system prevailing when there is in use an Underwood Bookkeeping Machine equipped with Fanfold Biller.

The Underwood Fanfold Billing System

In the first place, the forms used with the Fanfold System are all in one piece, each printed in a different color and numbered. There is no inserting of carbon by hand. This is semi-automatic. The forms are printed in continuous strips so that after each set is written and removed from the machine, the next set is in writing position. The various copies are in perfect register and the original information appears in exactly the same position on carbon copies.

After the forms are written they can easily be torn apart, or by attaching a "slitter" to the machine, the copies can be delivered from the machine already separated.

This easy method of typing the forms not only saves time for the operator, but it prevents waste in carbon and stationery. Since so much time is saved in the billing operation, one clerk can turn out a greater number of bills and duplicate records in a day. This

saving in time will enable you to reduce the size of the billing force. Think of the saving in salaries and floor space.

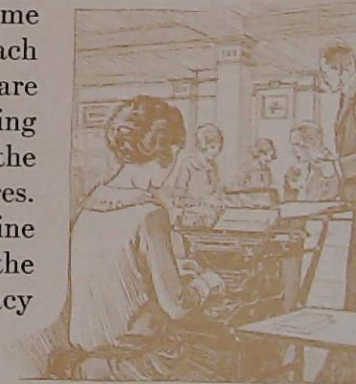
But these advantages of the Underwood Bookkeeping Machine equipped with Fanfold Biller are small compared with the auditing feature. At the same time that the five forms are being filled out, the adding mechanism is working for you. After the amount of each item is copied, the total appears in the register which is directly in front of the operator. When all figures have been copied the total in the register is the correct total for the entire bill.

Every Bill Is Audited When Written

Here is how the auditing feature achieves accuracy. The billing clerk, following the figures of the original order, has finished copying the amounts of all the items. The operator copies the total as added by the order clerk in the proper column. The Star Key is then pressed and if the total written is correct the register will clear automatically. If it is not correct the mechanism locks. Thus the correctness of the figures is checked and the bill audited.

Since all billing is the result of copying direct from the customer's order, the items of which may have been added incorrectly, there is liable to be an error in the total figures copied. Such a contingency has been provided for in the Underwood Bookkeeping Machine equipped with Fanfold Biller. The operator writes the incorrect figures over again and the correct total appears in the register. The incorrect figures are then erased and the correct total written in the total column. The register clears automatically. The Star Key can then be pressed, which shows that the register has been cleared and the correct total printed.

This complete operation takes less time than the telling. Every invoice and each of its copies are audited when they are made. There's no need for your billing clerks to stop work in the middle of the afternoon and check over the day's figures. The Underwood Bookkeeping Machine equipped with Fanfold Biller takes the drudgery out of billing and puts accuracy in—and it reduces the overhead expense item on *your* balance sheet.



Economy of the Fanfold Biller

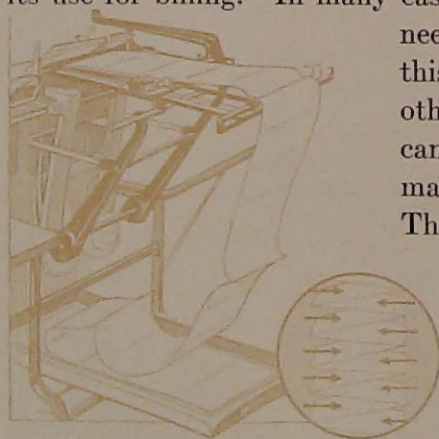
ASIDE from the economy of time, there are other features which make the Fanfold Biller a money-saving investment. Chief among these is the fact that the printing of the Fanfold forms is much more economical than the old method of printing them in pad form. It is unnecessary to have them collated and glued to cardboard backs. That is what makes them cheaper in the end when quantities of billing forms are used.

The Fanfold forms are printed in continuous strips of five hundred sets. The individual copies in each set are joined vertically at the sides but perforated so they can be easily torn apart when completed. The sets are joined horizontally. The copies are so printed that when they are folded one under another, the writing faces are in position for typing and automatically to receive the carbon, as indicated in the diagram below. Each form is in absolute alignment, the registration is perfect. This eliminates the waste of forms which so often occurred under the old systems.

There is no possibility of misplacing consecutive numbers because the sets are always kept in their consecutive order. One set cannot be used until the preceding number is finished and torn off. These things further increase the saving possible with an Underwood Fanfold Billing System.

Perhaps there may be uses for the Fanfold equipment other than its use for billing. In many cases the billing departments may not need the machine the entire day. If this is the case there may be some other operation which the machine can do economically. It is a simple matter to change the forms used.

The entire frame with forms and carbons inserted is removed from the machine and the other frame with carbons already inserted is attached. This is but the work of a minute and the other operation can start without delay.



Fanfold forms are printed in continuous strips, 500 sets to a strip, supplied to the machine from a tray mounted on the frame. The carbon is inserted without handling. The arrows in the diagram show how carbon is placed between copies.

How Seven Typical Industries Use Underwood Billing Systems

“CUTTING CORNERS in Billing” is not just a phrase. It is an actual fact. Savings in time and money have resulted from the installation of the Underwood Bookkeeping Machine equipped with Fanfold Biller in many industries. In the seven business activities covered here, you will find the nature of the systems used described in some detail. These seven are typical. Scores of other businesses not already using such systems can use them to advantage and it is with the hope that they may profit by the experiences of others that we set forth those experiences here.

Oil Corporations Standardize on Underwood Fanfold Billing Systems

WHEN an industry is as big as the oil industry, producing in gasoline alone more than six billion gallons, supplying thousands of customers, accuracy is most important. The work involved in the billing alone is tremendous.

One oil corporation with a large billing department kept the clerks at work all day long. About four o'clock they would stop work and begin to check totals. Accuracy was secured at a great deal of expense. By adopting a standard set of forms including an

Original invoice, Copy of invoice, Home Office Accounting Division copy, Branch Office file copy, and Home Office Statistical Division copy,

and using it in an Underwood Bookkeeping Machine equipped with Fanfold Biller, the size of the billing department was reduced to four operators and four machines, with four relief operators.

The time-saving that resulted from having the forms go into the machine practically automatically with carbon already inserted and having the totals audited at the time the invoices were made has reduced the salary expense in this department. Collating and inserting carbons, mussy operations at best, have been eliminated. There is no further danger of having forms out of alignment. Errors become a minus quantity and accuracy is assured. Every department which gets a copy of the invoice is sure that it has the same information that has gone to the other departments.

Mechanical Superiorities Aid in Cutting Corners

Good materials and proven mechanical devices are as important in saving time and speeding work as skill on the part of the operator. Among the mechanical advantages the most important are the following:

1. *Fanfold mechanism* puts the paper in the machine ready for writing—carbon inserted and forms perfectly aligned.
2. *Electric operation* eliminates fatigue and speeds work.
3. *Automatic carriage return* puts carriage at starting point immediately on reaching end of writing line. *Line spacer* operates at same time.
4. *Calculating mechanism* operates automatically after final figure in an amount is written.
5. *Totals completely visible* in registers before the operator's eyes.
6. *The Indicator* shows at a glance if the machine is set for the correct operation—adding or subtracting.
7. *The Elimination Key* corrects errors simply, quickly, and positively.
8. *"Star of Proof" Key* enables operator to audit each bill and clear registers if correct.
9. *Speed and light touch* that have made the Underwood Standard Typewriter the speediest machine are present in the Underwood Bookkeeping Machine equipped with Fanfold Biller.
10. *Simplicity of operation* makes it possible for anyone to use it. A few pointers from our representative is all the instruction needed.



UNDERWOOD
Bookkeeping **MACHINE**
equipped with Fanfold Biller

A Manufacturer of Electrical Material Gets Better Billing

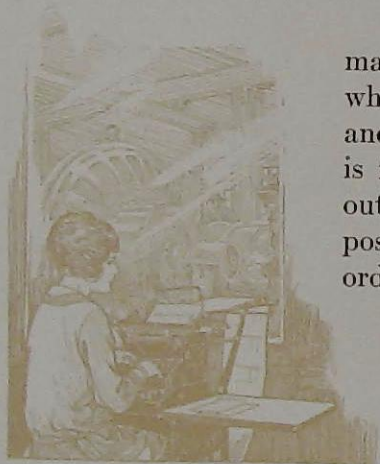
THE manufacturer of electrical supplies is in somewhat the same position as the automobile manufacturer. He must carry on hand a large supply of spare parts for making repairs and replacements. When these are ordered they are wanted in a rush. The invoice and other records must go through rapidly. That is why the chief use of the Underwood Bookkeeping Machine equipped with Fanfold Biller is in the invoicing of such parts.

The usual forms in such a case are:

Invoice to customer	Parts Supply Department shipping copy
Accounting Department copy	Cost Department copy

There may be a number of others. Multiply the number of copies in use with the old system of padded forms and loose carbon and you multiply the chances of error in registration. But the number of copies makes no difference to the Underwood Bookkeeping Machine equipped with Fanfold Biller. The registration is perfect and no matter how many columns there are, you will always find the material on the carbon copies in the same position as you write them on the original. This accurate alignment speeds the work.

In the old way of checking up the amounts and totals, many mistakes might result before the error was found. In the Underwood way, the correctness of the figures is proven when the invoice is made out. Orders are not held up while the billing clerk checks back over the day's figures to hunt for some error—any error is corrected at the time it is made.



Another good feature that an electrical manufacturer finds valuable is the ease with which one set of forms can be removed and another substituted. Thus when the billing is finished, the billing forms can be taken out and the machine used for another purpose such as making out shop and material orders. This is just another way which assures the customer that his order will arrive when he wants it, for the same speed can be attained in doing this work as in the regular billing.

A Clothing Manufacturer Simplifies His Billing

IN the clothing business, business conditions as well as styles may change overnight. The manufacturer who has his goods ready to ship and ships them earliest in the season is the manufacturer who does the big business. Manufacturing must wait on selling as in many other industries and prompt shipment clinches many sales.

Anyone who has seen the sidewalks in New York's clothing manufacturing districts piled high with cartons waiting for the expressman cannot help but realize the importance of having all the forms promptly made out and the express receipts ready for the truckman to sign.

More than one clothing manufacturer recognizes the importance of doing this and has installed an Underwood Fanfold Billing System.

These eight Fanfold forms are used in a typical system:

- Invoice to customer
- Packing slip and label
- Shipping Department copy
- Manufacturing Department copy
- Bookkeeper's Charge sheet
- Salesman's copy
- Uniform Express Receipt (original)
- Uniform Express Receipt (duplicate)



These eight records have been separated to show the variety of sizes which can be written at one time when an Underwood Fanfold Billing System is used.

When the customer's order has been taken, the original sales slip goes to the billing clerk. These eight records are filled out as rapidly as one can be typed. There is no handling of paper. Once the machine has been loaded with carbon hundreds of records can be made before another handling of carbon sheets is necessary.

Although there are nineteen columns in this particular system, the figures appear in exactly the right column on each sheet. This is a feat which would be impossible with loose carbons and padded forms. On Fanfold forms you get this accurate information because the registration is perfect.

The result of using this system not only reduces the number of clerks necessary but increases the amount of work that can be turned out in a day. It helps get the styles to the customers when they are ready for them, not two weeks after the season is under way.

An Automobile Manufacturer Cuts Billing Costs

ACCORDING to the National Automobile Chamber of Commerce there are in the United States 85,082 automobile dealers, garages, repair shops and supply stores. These merchants buy a large number of parts for repair and replacement from the various automobile manufacturers. Think of the tremendous business that is done in parts alone. One manufacturer has been quoted as saying that he made more money out of his spare parts business than he did in selling his cars. Whether or not this is true, it is a fact that this business amounts to a remarkably large sum annually. So it behooves every manufacturer to get his share of the business.

Probably it is because of this that the principal application of the Underwood Bookkeeping Machine equipped with Fanfold Biller in the automobile manufacturing industry is in the invoicing of parts.

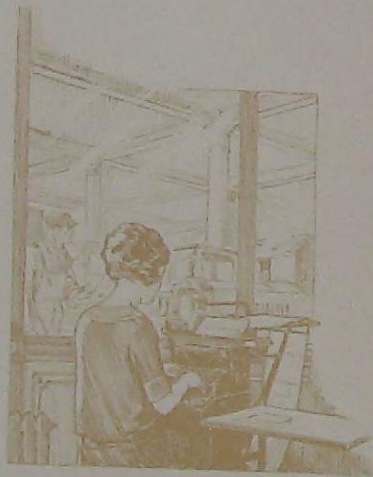
When an order arrives at the factory, there are usually four records to be made out. These are

Invoice to customer	Sundry Department shipping copy
Accounting Department copy	Cost Department copy

If each of these is made out separately or by the old pad-and-loose-carbon method and laboriously checked for correct totals after the day's invoices have been copied, think of the time that would be lost in getting the order to the customer.

But with an Underwood Fanfold Billing System installed, these four forms are all filled out at one time. There are no carbons to insert, no forms to align. After the order is copied, in the same operation, the amounts are checked for correctness by simply pressing the "Star of Proof" key. Any necessary correction can be made then and there—no need to have the billing clerk stop work early to check up on the figures.

Every day the work goes along smoothly. The shipments are not held up because of delays in billing. The customer is kept satisfied and good will is built up for the car and the maker.



How Stock Brokers Can Use Underwood Fanfold Billing Systems

IN probably no other line of business is there the demand for speed in recording transactions that we find in the stock broker's office. Market changes are so rapid that notifications of purchase and sale must go to the purchaser or the seller as the case may be, within twenty-four hours at the most, sometimes within a much shorter period. Quick action is essential when large amounts change hands often instantly. The records kept by the brokerage house must be just as up to the minute as the notices sent out to the customers.

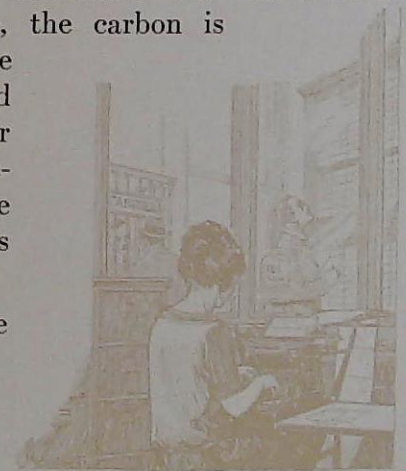
For these reasons as well as because they save salaries of many clerks, Underwood Bookkeeping Machines equipped with Fanfold Billers have found a wide use in stock brokers' offices.

The most important application in this instance is the use in getting out Purchase and Sales Notices. The various records which are made in such a system are:

Purchase and Sales Notice	Delivery ticket
Comparisons in duplicate	Blotter entry
Bookkeeping Department record	

The usual method is to have one clerk to take charge of each of these records. Yet when the Underwood Bookkeeping Machine equipped with Fanfold Biller is installed and this work consolidated, an approximate saving of four of the five people doing this work can be made. All the operations are combined. The five different forms are printed all in one piece, the carbon is automatically inserted during the operation, and the five forms are filled out at once. Not only does the broker save the salaries of the four who previously did this work, but he has the work done more quickly, and, what is more essential, more accurately.

There is no chance for some of the forms to be correct and some incorrect. Each copy is the same and they are all audited for correct totals immediately after they are written.



A Commission Merchant Perfects His Billing System

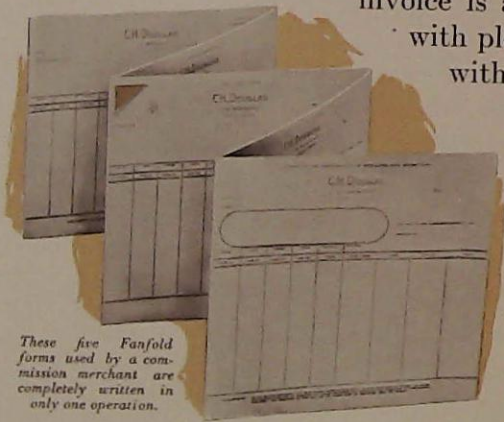
A COMMISSION merchant selling textiles has found a way to get rid of the hampering details of the old pad of forms and loose carbon sheets in making out invoices. Because there is such a wide variety of information and figures which must be included in the invoice and other records, absolute registration is necessary when the copies are made. This merchant found that he couldn't get this with the old method. But he also found that the Underwood Bookkeeping Machine equipped with Fanfold Biller could not only give him this but a number of other worthwhile features.

The five forms required are as follows:

Invoice to customer	Posting copy
Duplicate invoice to customer	Sales record
Contents memorandum	

Each form has columns for style number, case number, piece number, yards, total yards, price, amount and total. In addition there are five "boxes" for bales, cut, pieces, cases, and packages. Think of the task of getting absolute registration in that number of columns and "boxes" with the pad-and-loose-carbon method. Yet it is done automatically with no effort on the part of the operator on the Underwood Bookkeeping Machine equipped with Fanfold Biller.

And when all the information has been entered, the total number of yards and the total selling price has been computed in the registers before the operator's very eyes. These figures are proven, the invoice is audited and it can be forgotten with pleasure at once—not remembered with displeasure a few weeks later.



To finish a good job, the name and address has been written in a space in proper position for use in a window envelope, thus making another saving in time which might otherwise be used in addressing.

A Rubber Tire Manufacturer Shortens the Distance Between Order and Invoice

WHAT we said about the automobile manufacturer applies to a great extent to the tire manufacturer. There are a tremendous number of distributors of tires, not only the regular garages but many auto accessory stores. Competition in the tire business is very keen, as the manufacturer who can offer something in the way of more prompt service is the manufacturer who can appropriate a good share of the business from this great market.

Prompt service depends on something more than the freight or express train getting to its destination on time. The routine office work within the organization has a very perceptible effect on the shipment-arrived date. If the invoice and the other records which are necessary to the proper conduct of business are delayed in reaching the proper departments the whole order loses ground.

The usual records include:

- Invoice
- Bookkeeper's record
- Follow-up copy for collection purposes
- Branch copy (in the event of an out-of-town branch making the sale)
- Notification to the salesman.

As a general thing you would find these five records in pad form. They may be made out by the same clerk or by several clerks. In any event, this ancient method of inserting carbon by hand and then aligning the forms consumes time that should be more profitably used.

The rubber tire manufacturer who used an Underwood Fanfold Billing System consolidates these operations. With the forms all aligned and the carbon inserted automatically, each item and amount is printed in perfect registration in the proper space. And when the whole operation is finished the operator proves the total and the five departments receive their respective copies—*correct and on time*. This banishes the old unsatisfactory method of having a Sales Book, and making it necessary for the various departments to refer to it continually.

Every Line of Business Finds Use for Underwood Fanfold Billing Systems

THE seven typical uses of the Underwood Bookkeeping Machine equipped with Fanfold Biller which have been described do not begin to exhaust the possibilities of this system. It is just as adaptable to other businesses. Perhaps even the records which you are now using can be simplified in form and yet include more complete information by adapting them to the Underwood Fanfold Billing System.

The following lines of business now using Underwood Fanfold Systems indicate the wide range of uses and the adaptability of the machine.

Automobiles and Accessories	Household Utensils
Bakers and Bakers' Supplies	Hardware
Banks and Bankers	Hosiery
Candy and Ice Cream	Insurance
Carpets and Linoleum	Jewelry and Silverware
China and Glassware	Leather and Leather Products
Cleaners and Dyers	Lumber
Clothing	Machinery
Coal and Coke	Metal and Metal Products
Contractors' and Builders' Supplies	Musical Instruments
Drugs and Chemicals	Neckwear
Dry Goods and Department Stores	Oil
Electrical Equipment	Optical Goods
Furniture	Office Appliances
Foodstuffs	Plumbers and Supplies
Gas and Electricity	Printers and Engravers
Government Departments (City, County and State)	Paper
Publishers	Paints and Varnishes
Railroads and Steamships	Sporting Goods
Rubber Products	Stationers
Shipyards	Stock Brokers
Shoes	Storage Whse. Exp. Transfer
Soap and Perfume	Sugar
Grain	Tea and Coffee
Groceries and Meat	Textiles
	Tobacco and Cigars

and many others

In this book, we cannot begin to discuss the mechanical superiorities of the Underwood Bookkeeping Machine equipped with Fanfold Biller, nor its application in all the industries to which it is adapted. We have tried merely to show what results may be expected. *A demonstration of the machine can be arranged that you may see and actually experience how simple and easy it is to operate.*

