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TIPS FOR BUSY READERS

By S. MADONNA KABBES, CPA, Chicago, Illinois

Integrated Cost Control in the Office. Frank M. Knox, President, Frank M. Knox Company, McGraw Hill Book Company, Inc., (New York) 1958.

The author points out that there are two considerations in controlling office costs. One of these, furnishing the proper types of summary reports, is often incompatible with the second, reducing office costs. This situation gives rise to the "integrated" cost control discussed.

Office forms, methods and procedures, clerical work measurement, work simplification, office automation, and records control with their interrelationships are discussed. The necessity for proper personnel relationships to this program from top management down is stressed.

The author also states that each cost-reducing method he discusses has been tested and proved in business organizations.

The point is emphasized that not all office cost control involves reduction of force, that faster and more accurate results may be more valuable than payroll deductions. This can be true where profits can be jeopardized by slow or inaccurate inventory information. On the other hand, uses of operations research and automation may point the way to totally new advantages in competition for markets. The author's approach to automation for the office—that it is not a question of kind but of degree—has merit. His illustration: "Office automation started when someone put a piece of carbon paper between two sheets of paper and got two copies with one writing."

The author states clearly that every report costs a specific amount of money and the person requesting the report should be charged with that cost. He also shows how this cost can be determined.

The book contains an excellent two-page summary outline of the steps to be taken for integrated cost control. It has also many sample schedules including one for cost control installation, a functional index of forms, and illustrations of form consolidations. It ends by furnishing the reader with a check list whereby he can score the efficiency of his own office cost controls.

(Lucille Derrick, Professor of Economics, University of Illinois, Chicago, Ill.)

How to Control "Report-itis"—by Ray Marien—*The Controller*, Vol. XXVII—#1, Jan., 1959—p. 24.

This article recognizes the problem of many organizations, which are finding reports seem to be ever-increasing in number. The author says many firms—"are being submerged under a snowstorm of paper that has only *increased* since automation".

He suggests the first step in meeting the above problem is to make a survey of existing reports to determine their usefulness, as contrasted to the time and expense that goes into their preparation. In conducting such a survey a questionnaire should be sent to the one who prepares each report, and another to the recipients. Such an approach should bring to light duplications, any overlapping, and suggest possible eliminations.

The authorship of the various existing reports will usually fall into two basic classifications. There will be those under "forced" authorship, where the report is produced for someone who requires information. Others can be classified under the "labor of love" authorship, where the writer puts out a report at the slightest suggestion from an executive. Once initiated such reports are often continued long after any utility they may have had has expired. The latter type is usually the easier to eliminate.

Another goal such a survey should achieve is to reduce the number of copies being distributed. Usually it will be found copies of some reports are going to those who have no need for them, and seldom read them.

The author points out the results achieved are usually more gratifying if both "reporters" and "recipients" are made aware that the drive to reduce paper-shuffling is corporate-wide. Thus each will feel he is contributing to better management rather than being singled out as one who is inefficient.

The article concludes with the statement that it may not be possible to actually reduce clerical costs as the result of such a survey; however, if you have benefited in increased efficiency there has been a real pay-off.