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1918

## Matter of mechanical devices

Anonymous

Edward Track

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### Recommended Citation

Haskins & Sells Bulletin, Vol. 01, no. 01 (1918 March 15), p. 07

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## The Matter of Mechanical Devices

THE office clerk must be able to write, add, subtract, divide, and multiply. There are machines on the market which will do anyone of these things; some will do more than one.

There are different kinds of machines doing the same kind of work, some with special features offering advantages in certain classes of work. The accountant should know the tools which may be most advantageously used in an office. If records in all offices were alike, a machine method no doubt would be created and the need for accountants' services on system work would be eliminated. As this is impossible, the accountants' services cannot be dispensed with. May they, however, render full service to a client without the knowledge of these office appliances?

It is known that mechanical devices afford economy in many offices, yet in some places they are not being used. Then again there are offices in which appliances are being used unsuccessfully, and in some cases have been discontinued. The reason is that either the work has not been properly applied or that the wrong machine was purchased.

Salesmen, perhaps, through ignorance or selfishness, have been responsible for many unfair sales. The public accountant with a knowledge of the general merits of the leading mechanical devices might render service to the client by giving an unbiased opinion which is often difficult to obtain from salesmen. Manufacturers guarantee their machines; operators are as plentiful as clerks; the correlation of the work and the machines is a need to be supplied. It is in this way possibly also that the accountant may be of assistance.

For this purpose the firm has obtained the services of Mr. Edward Track, who has

had a large and varied experience in the field of mechanical devices.

The work as outlined by Mr. Track is as follows:

The function of the division of mechanical devices will be to render a professional service to clients in the matter of mechanical and other labor-saving devices as aids in the accomplishment of office and accounting work. Such service will include the working out for clients of problems which arise in this field.

Illustrations of the above-mentioned aids are: adding machines, book typewriters, typewriters with computing attachments, computing machines, tabulating machines, time recording and calculating machines, labor cost calculating cards, etc.

The service will include, with regard to these aids, advice as to their selection and instruction as to their use.

The work preliminary to the introduction of such service will involve collecting, indexing, and filing catalogues and descriptive circulars of the various devices and schemes and studying, testing, comparing, and appraising the same.

The results of the preliminary investigation will then be brought to the attention of the staff. An attempt will be made to acquaint the members of the staff with the best and most useful devices available and the relative advantages and disadvantages of the various makes and kinds. The men will then be in a position to discuss intelligently, at least in a general way, the subject of mechanical aids.

With a view to facilitating the work of the staff in this respect Mr. Track will answer any questions left for him in the "suggestion box," which is located in the library.