

# **ADVANTAGES OF OUR SYSTEM**

## **Perpetual**

Dispenses with the annual transfer of ledgers. Once opened no further extra labor of the bookkeeper is required.

## **All Items of an Account**

Are kept together, no matter what length of time the account covers, or how active it may be.

## **Live Accounts Only**

Are retained in the Current Ledger. All filled leaves and closed accounts are filed in Transfer Ledger.

## **Quick Reference**

The index being distributed through the book admits of locating the accounts much more rapidly. No separate index necessary.

## **Saves Time Posting and Balancing**

As only open accounts are dealt with, and these are all properly arranged and their position is always the same.

## **Arrangement of Accounts**

Can be had as to locality, by states or salesman's territory, in alphabetical order, as to time of opening, or activity.

## **No Spacing Necessary**

Each account is given a separate leaf. Active accounts can therefore have unlimited space.

## **Less Liability for Error**

Accounts are more surely located, and with one account on each leaf the proper space is readily found.

## **Expansive**

It admits of insertion of new accounts from time to time in proper place without disturbing any other.

## **Easily Handled**

As both sides of the leaf are used for each account, a much smaller sized book can be used.

## **Facility**

One or a dozen persons can work on the books at one time in taking off statements or posting or balancing.

## **Convenience**

Of having a customer's account all together, saving time of bookkeeper looking through a lot of old ledgers.

## **Simplicity**

A trial balance is more readily taken off. Tabulation or abstract is simplified and systematized.

## **Adaptability**

Any business of any size, or any sudden change in activity, as well as any arrangement necessary, can be accommodated.

## **Economy**

In every case it costs far less in the long run—less in material, less in time, less in labor.

*OVER 16,000 BOOKKEEPERS NOW USING OUR LEDGERS TESTIFY TO THESE POINTS OF SUPERIORITY*

# **BAKER-VAWTER COMPANY**