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A STUDY OF THE DUTIES OF OFFICE WORKERS
IN TERRE HAUTE, INDIANA

By
Mabel E. Kerr

Contributions of the Graduate School
Indiana State Teachers College
Number 141

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of the Requirements for the
Master of Arts Degree
in Education

1933

INDIANA STATE
NORMAL COLLEGE

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M.E.K.

TABLE OF CONTENTS

	Page
LIST OF TABLES.....	v
I. GENERAL INTRODUCTION.....	1
A. The Problem.....	1
1. Statement of Problem.....	1
2. Basis for Choice of Problem.....	1
3. Other Researches in Commercial Education in Terre Haute.....	4
B. Procedure.....	6
1. Time Charts of the Duties of Office Workers Obtained During the Summer of 1932.....	6
2. Number of Offices and Workers Represented.....	6
3. Kinds of Businesses Represented.....	6
II. RESULTS.....	9
A. The Kinds and Frequencies of all the Duties Performed by the Workers.....	10
B. Classification of all the Duties.....	36
1. General Clerk.....	36
2. Bookkeeper.....	48
3. Stenographer-Typist-Secretary.....	55
4. Invoice-Billing Clerk.....	59
5. Order Clerk.....	61
6. Shipping Clerk.....	63

7. Machine Operator.....	65
a. Machines Used by the Workers...	67
8. Cashier.....	70
9. Mail Clerk.....	71
10. File Clerk.....	72
11. Payroll Clerk.....	73
12. Manager.....	74
C. Totals of Duties by Types of Work.....	75
D. Titles of Positions as Given by the Workers.....	76
E. Duties of Workers of Specific Titles-- or, According to Title.....	82
1. Bookkeeper.....	84
2. Cashier.....	90
3. General Clerk.....	92
4. Secretary.....	95
5. Stenographer.....	97
6. Stenographer-Bookkeeper.....	100
F. Combinations of Work as Shown by Number of Workers Indicating Types of Positions.	103
1. Stenographer Combined with Other Positions.....	106
2. Bookkeeper Combined with Other Positions.....	106
3. File Clerk Combined with Other Positions.....	106

4. Cashier Combined with Other Positions.....	106
5. Secretary Combined with Other Positions.....	106
6. Combinations of Highest Frequency.....	106
III. CONCLUSIONS AND EVALUATION.....	113
A. Conclusions.....	113
1. Application of Results of Study in Evaluating or Reorganizing Present Courses of Study.....	113
2. Types of Positions for Which to Train....	118
B. Evaluation.....	119
IV. APPENDIX.....	120
A. Ages of Workers.....	120
B. Sex of Workers.....	120
C. Recommendations for Training and Experience--Direct Quotations from Workers.....	121
D. Samples of Charts.....	123
E. Bibliography.....	126

LIST OF TABLES

Table	Page
I. Duties Performed by 107 Office	
Workers in Terre Haute.....	10
II. Duties of General Clerks.....	37
III. Duties of Bookkeepers.....	49
IV. Duties of Stenographers, Secretaries, and	
Typists.....	56
V. Duties of Invoice-Billing Clerks.....	60
VI. Duties of Order Clerks.....	62
VII. Duties of Shipping Clerks.....	63
VIII. Duties of Machine Operators.....	66
IX. Machines Used by the Workers.....	67
X. Duties of Cashiers.....	70
XI. Duties of Mail Clerks.....	71
XII. Duties of File Clerks.....	72
XIII. Duties of Payroll Clerks.....	73
XIV. Duties of Managers.....	74
XV. Totals of Duties by Types of Work.....	75
XVI. Titles of Positions as Given by the Workers...	77
XVII. Duties of Workers Who Called Themselves	
Bookkeepers.....	84
XVIII. Duties of Workers Who Called Themselves	
Cashiers.....	90
XIX. Duties of Workers Who Called Themselves	
General Clerks.....	92
XX. Duties of Workers Who Called Themselves	
Secretaries.....	95

XXI. Duties of Workers Who Called Themselves	
Stenographers.....	97
XXII. Duties of Workers Who Called Themselves	
Stenographer-Bookkeepers.....	100
XXIII. Number of Workers Indicating Types of	
Positions.....	104
XXIV. Stenographer Combined with Other Positions....	107
XXV. Bookkeeper Combined with Other Positions.....	108
XXVI. File Clerk Combined with Other Positions.....	109
XXVII. Cashier Combined with Other Positions.....	110
XXVIII. Secretary Combined with Other Positions.....	111
XXIX. Combinations of Highest Frequency.....	112
XXX. Classification of Duties of Bookkeepers.....	114

A STUDY OF THE DUTIES OF OFFICE WORKERS
IN TERRE HAUTE, INDIANA

I. GENERAL INTRODUCTION

A. The Problem

1. Statement of Problem. The problem to be investigated was stated in the following terms: To determine the duties of office workers in the city of Terre Haute.

2. Basis for Choice of Problem. Current writings and discussion concerning commercial education in secondary schools have revealed several different objectives or phases of emphasis which from time to time and varying with localities have been the determining factors in planning commercial curricula.

In many cases tradition has been the determining factor. In the past few years, however, educators have realized that commercial training was not a matter of trying to train as office clerks those who were too stupid to do academic work, but a question of offering to capable young people what business actually demands of its workers. "The commercial curriculum cannot be built upon tradition. It must keep abreast of the times if it is to serve the purpose for which it is intended. Business life changes at a rapid rate--our curriculum must therefore change too. Accordingly we must regard the reconstruction of the

commercial curriculum as a continuous process."¹

The question of the amount of specialization arose and discussion revealed different schools of thought regarding this. Dr. Weersing discussed the two points of view in this matter as follows: "One point of view holds that such training should be aimed at the acquisition of specific skills, knowledges, and abilities needed for a specific job or type of job; the other holds that vocational training should aim primarily at the acquisition of general knowledge and background in the field, with a view towards preparation for any one of a variety of jobs in the same general field, and with only just enough specific skill to gain effective entrance to the field. The first stresses immediate efficiency on the job; the second presupposes a longer or shorter period of learning by practice after entering upon the job. The first is based on the conception that jobs are specialized, and no one can succeed unless he has first thoroughly mastered the necessary skills, etc., needed on the job. The second is based, likewise, on the conception that jobs are specialized, but often so highly specialized that (1) not much training in the specialty is necessary if the foundational training has been thorough, and (2) that in any case it is hopeless to teach all of the specialties represented in the various vocational fields

¹William L. Moore, "Our Curriculum Emphasizes Training for the Job," The Journal of Business Education, Vol. VI, No. 2, (May, 1931) p. 16.

which our public school graduates enter."²

It was not the purpose of this study to determine which of these points of view was of the greater importance. The data gathered deal with the first mentioned--"that such training should be aimed at the acquisition of specific skills, knowledges, and abilities needed for a specific job or type of job---." Determining the duties of the office workers in Terre Haute was selected as the means of finding out what the secondary schools of Terre Haute should select as specific skills, following a study and analysis of the duties. Dr. David Snedden says that it is a prime necessity that various commercial occupations should be discriminated and described and that each one should be made the goal of vocational school effort in commercial schools.³ Dr. Franklin Bobbitt of the University of Chicago states that the objectives will be only the specialized abilities called for by the specific activities.⁴ The elimination of the teaching of specialized activities which probably will never be used and the substitution for them of activities for which business has a need should be

²Frederick J. Weersing, "How Much Specialization is Desirable in Vocational Training," The Balance Sheet, Vol. XII, No. 1, (September, 1930) p. 2.

³David Snedden, Problems in Secondary Education, Houghton Mifflin, New York, (1917) p. 95.

⁴Franklin Bobbitt How to Make a Curriculum, Houghton Mifflin, New York, (1918) p. 66.

of vital consideration. "Out of business activity analysis we should select the subject matter of business education."⁵ "Because only a few of many life projects can be taught in school it is necessary to set up selective machinery. The analyses of life activities and their control give us a great mass of information, skill, and duties to master, and in teaching we have to determine which are the most important and most difficult."⁶

3. Other Researches in Commercial Education in Terre Haute. Three surveys regarding commercial education in Terre Haute were available. One was an occupational survey of the commercial graduates of the three high schools, by Mr. Shepherd Young, Head of Commerce Department, Indiana State Teachers College.⁷ Another was a survey of the commercial occupations of workers 14 to 16 years of age in Terre Haute, made by Miss Helen Wood of the Commerce Department, Indiana State Teachers College.⁸ The third was a survey of industrial Terre Haute, made by

⁵Paul Lomax, Commercial Teaching Problems, (Prentice-Hall, Inc., New York, 1928) p. 73.

⁶W. W. Charters, Curriculum Construction, (The Macmillan Co., New York, 1932) p. 140.

⁷Shepherd Young, "The Scope of Commercial Education in the Public Schools of Terre Haute," The Balance Sheet, Vol. XII, No. 5, (January, 1931) p. 142.

⁸Helen Wood, A Survey of the Commercial Occupations of Workers 14 to 16 Years of Age in the City of Terre Haute, Thesis, Library, University of Indiana, Bloomington, Indiana. (1931)

Mrs. Nell Glenn Darrough, a graduate student at Indiana State Teachers College.⁹

Two of these three, however, were not in the field of the study of the duties of office workers. The third touched the subject, but from the point of view of the employer.

An excellent study has been made of the duties and traits of the secretary by W. W. Charters and Isadore B. Whitley.¹⁰

⁹Nell Glenn Darrough, A Survey of Industrial Terre Haute, Thesis, Indiana State Teachers College, Terre Haute, Indiana. (In process of completion)

¹⁰W. W. Charters and Isadore B. Whitley, Analysis of Secretarial Duties and Traits, (Williams and Wilkins Company, Baltimore, Maryland. 1924)

B. Procedure

1. Time Charts of the Duties of Office Workers Obtained During the Summer of 1932. Time charts (See Appendix, p. 3) were filled out by office workers in Terre Haute during the summer of 1932. These charts covered the duties of the worker over a period of a week.

2. Number of Offices and Workers Represented. These charts were filled out satisfactorily by 107 workers. These 107 workers were from 57 offices. In distributing and collecting these charts, charts were left at 154 offices employing (by observation and estimation) 600 office workers. Some difficulty was experienced, not in persuading the worker that the project was a worthy one, but in getting the chart kept conscientiously throughout the entire week. An effort was made to interview each office worker in the small offices and each office manager in the larger offices in all business offices between the courthouse on the west and the railroad on the east, and from Mulberry street on the north to Walnut street on the south. Outlying industrial plants were also visited.

3. Kinds of business represented. The offices included:

- department stores,
- main office of chain grocery company,
- public utility offices,
- loan offices,
- physicians' offices,
- manufacturer of bread,

manufacturer of butter,
wholesale and retail coal,
wholesale general merchandise,
insurance offices,
state school,
5 and 10 cent store,
dental supply office,
manufacturer of paint,
commercial credit office,
wholesale grocer,
attorneys' offices,
wholesale tires,
investment and real estate,
wholesale optical company,
wholesale meat packing,
printing and blank book manufacturing,
truck terminal and warehouse,
retail furniture,
manufacturer of canned specialties,
wholesale electric, motor and machine repairs,
amusement company,
collection agency,
manufacturer of flour,
retail lumber company,
hotel,
storage and cartage firm,
retail musical merchandise,

jobber, machine and industrial supply,
bank,
railroad office traffic department,
dentist,
manufacturer of food products, and
manufacturer of pipe, valve fittings, plumbing,
and heating materials.

II. RESULTS

A. The Kinds and Frequencies of All the Duties Performed by the Workers

Table I (beginning on p. 10) shows the duties of the 107 office workers arranged according to the frequency of the number of workers performing the activity. The first column indicates the number of the office workers who performed the task, and the second column the total number of days the worker did the work, regardless of the number of times during the day the worker did the task. The most frequently occurring task was filing, which was done by 48 workers during 193 days. This would indicate that filing was not done every day, but on an average of approximately four days a week. In several small offices it was found that the filing was not done until a sufficient amount, in the judgment of the person doing the filing, had accumulated to make it worth while.

The next duty performed by 43 workers was that of taking dictation. The fact that only 41 performed the act of transcription is probably explained by the fact that when the office worker wrote on the blank "took dictation," she took it for granted that this included transcription.

If there are any seeming duplications, they are probably because of the fact that in some cases it is rather difficult to know just where to differentiate when duties appear very much alike. The exact words of the workers are used in stating the items.

TABLE I
DUTIES PERFORMED BY 107 OFFICE WORKERS
IN TERRE HAUTE

Duties	Number of Workers	Total days
1. Filing	48	193
2. Take dictation	46	197
3. Transcription	42	175
4. Open office, dust, straighten desk	33	190
5. Open mail	24	133
6. Billing and invoicing	23	124
7. Mail work	23	96
8. Letter writing	23	86
9. Make bank deposit	21	97
10. Check and balance cash	20	110
11. Answering telephone	20	96
12. Make out statements	19	34
13. Go to bank	16	61
14. Work on reports	16	59
15. Sort mail	15	80
16. Posted books	13	55
17. Make entries	12	53
18. Work on switchboard	12	52
19. Check invoices and bills	11	51
20. Bookkeeping	11	47
21. Wait on customers	10	51

Table I (Continued)

22. Copy work	10	17
23. Add payroll	8	16
24. Write checks	8	21
25. Make out vouchers	7	20
26. Address envelopes	7	27
27. Make telephone calls	6	26
28. Figured orders	6	19
29. Correspondence	5	30
30. Miscellaneous work	5	25
31. Writing policies	5	23
32. Go to post office	5	18
33. Assisted doctor giving treatments	5	17
34. Reconcile bank balance	5	15
35. Miscellaneous typing	5	8
36. Figured and sorted sales checks	4	24
37. Open safe	4	24
38. Clean, sterilize instruments	4	21
39. Posting ledger	4	20
40. Received clients	4	16
41. Post invoices	4	15
42. Weekly reports	4	11
43. Meet callers	3	18
44. Open office, unlock safe, remove cash	3	18
45. Stamp envelopes	3	18
46. Balance cash drawer	3	18

Table I (Continued)

47. Cashed up	3	18
48. Cashier	3	18
49. Post cards	3	18
50. Read register	3	18
51. Put away day's business, lock office	3	17
52. Gather up, sort, and set out orders	3	17
53. Check remittances	3	17
54. Type orders	3	17
55. Post cash	3	14
56. Receiving patients	3	13
57. Check orders	3	13
58. Posted bills	3	13
59. Dictating letters	3	11
60. Posted checks to cash journal	3	10
61. Add pages as aid to closing books	3	8
62. Sent telegrams	3	8
63. Checked delinquents	3	7
64. Make new files	3	3
65. Clean typewriter, filing cabinet, new ribbon, etc.	3	3
66. Figured daily tickets	2	12
67. Record shipments	2	12
68. Opened vault, brought out ledgers	2	12
69. Make entries in garage cash, prove	2	12
70. (Duplication of item removed, causing error in numbering)		

Table I (Continued)

71. Recheck invoices	2	12
72. Bill out cans	2	12
73. Check previous day's cards	2	12
74. Added cream reports	2	12
75. Signing letters	2	12
76. Take care of counter	2	12
77. Dust and get ledgers from safe	2	12
78. Open safe, sort money bags, hand out to clerks, count money	2	12
79. Open and check reports	2	12
80. Look up errors or any damage or shortage	2	11
81. Arrange ledgers and dust bkkg. machine for posting	2	11
82. Cafe report	2	10
83. Figured dump reports and arranged alphabetically	2	10
84. Posted reports to ledger	2	10
85. Enter petty cash	2	10
86. Checked up c.o.d. accounts	2	9
87. Opened reports and arranged alphabetically	2	9
88. Entered claims	2	9
89. Plan work	2	8
90. Interview with prospects	2	8
91. Counted money	2	8
92. Check paid bills	2	8
93. Audit sales checks	2	7
94. Enter expenses	2	7
95. Make time cards and pay en- velopes	2	7

Table I (Continued)

96. Figure extensions on inventory	2	7
97. Typed mortgages	2	7
98. Collection work	2	7
99. Clean desk and typewriter	2	7
100. Cut and ran stencil	2	6
101. Made loss reports	2	6
102. Sort change in course cards	2	4
103. Converse with superintendent	2	4
104. Ran letters on mimeograph	2	4
105. Perpetual inventory	2	4
106. Balance journal	2	4
107. Typed, signed, and mailed circular letters	2	3
108. Check outside reports	2	3
109. Balance books	2	3
110. List orders	2	2
111. Typing price lists	2	2
112. Check for errors	2	2
113. Make appointment for insurance examination	2	2
114. Typed contract	2	2
115. Check insurance examination and sent to Indianapolis	2	2
116. Arranged appointments	2	2
117. Notary work	2	2
118. Figure bills due and write checks	2	2
119. Straightened files	2	2
120. Transferred files	2	2

Table I (Continued)

121. Worked on time clock	2	2
122. Take application for loans	1	6
123. Check sales from tallies	1	6
124. Paste listing	1	6
125. Pick up money from register, count and balance	1	6
126. Fill in return sheets	1	6
127. Balance registers	1	6
128. Check out girls	1	6
129. Enter invoices in inv. ent. book	1	6
130. Attach order copies to invoices	1	6
131. O.K. pkgs. going out of store	1	6
132. O.K. clerks' purses and arrange	1	6
133. Sort outgoing mail	1	6
134. Get cards from files	1	6
135. Type transcripts	1	6
136. Matched sales tickets with signed delivery slips	1	6
137. Put ledgers in vaults	1	6
138. Posting requisitions	1	6
139. Posting credit vouchers	1	6
140. Post salesman's pocket ledgers	1	6
141. Figure salesman's commissions	1	6
142. Determine total selling price, cost price, and gross profit for each mine and record daily	1	6
143. Extend shipping prices and inv. accounts on sheets	1	6
144. Post car numbers and initials to car record	1	6

Table I (Continued)

145. Correct letters	1	6
146. Check mail	1	6
147. Check salesmen's orders	1	6
148. Compiling sales	1	6
149. Post pay. to collection card	1	6
150. Enter rec. and exp. in cash book	1	6
151. Determine C.B. and bank balances	1	6
152. Posted payments to Rec. ledger	1	6
153. Give receipts for payment	1	6
154. Post sales to Rec. ledger	1	6
155. Make out new collection cards	1	6
156. Signed for incoming express and freight	1	6
157. Typed and mailed orders for mdse	1	6
158. Dust and clean typewriter	1	6
159. Post yesterday's business	1	6
160. Made loading tickets	1	6
161. Took telephone orders	1	6
162. Recapped tickets	1	6
163. Closed daily sales	1	6
164. Made out recap. sheets	1	6
165. Collect mail room cards, cash sheets, etc.	1	6
166. Ditto and Chem. Press work	1	6
167. Check drawer	1	6
168. Getting out advertising	1	6
169. Go to supply house	1	6
170. Check appointments	1	6

Table I (Continued)

171. Make drafts, check accounts for collection letters	1	6
172. Recap. travelers' sales	1	6
173. Arrange wholesale invoices and enter in journals	1	6
174. Set out accounts for posting	1	6
175. Put machine in order	1	6
176. Pay freight bills	1	6
177. Took application for service	1	6
178. Attended office	1	6
179. Change date on receipt machine	1	6
180. Sort and total cash stubs	1	6
181. Run machine tape on cash stubs	1	6
182. Sort cash coupons from previous day	1	6
183. Total mail checks	1	6
184. Giving typist her work for day	1	6
185. Make out and look up credit	1	6
186. Sort orders	1	6
187. Get bracket in	1	6
188. Assist at chair	1	6
189. Checking and itemizing calls, visits, etc.	1	6
190. Closed office, put books in vault	1	6
191. Made entry on deposit card and meter reading book	1	6
192. Made turn-on and shut-off orders	1	6
193. Made inspection order	1	6
194. Transferred account and guarantee deposit	1	6

195. Sorted application and shut-off orders	1	6
196. Changed names on addressograph plates	1	6
197. Entered new accounts in reading book	1	6
198. Explained meter registration	1	6
199. Talked to party about high bill	1	6
200. Printed final bills	1	6
201. Pulled addressograph plates	1	6
202. Making appointments, receiving callers	1	6
203. Check rent cards	1	6
204. Lock up	1	6
205. Sorting and checking vouchers	1	6
206. Post merchandise	1	6
207. Check B/L for motor delivery	1	6
208. Check city B/L for delivery	1	6
209. Route goods for transportation	1	6
210. Invoice quotation sheet	1	6
211. Check investment quotations	1	6
212. Check salesmen, O.K. salesmen's daily sheets	1	6
213. Special recaps	1	6
214. Figure and recap settlement sheet	1	6
215. Wrote rent receipts	1	6
216. Prepared statement of rents collected	1	6
217. Open files and desk	1	6
218. Inspecting accounts as to terms and payment	1	6

Table I (Continued)

219. Checking credits for shipment	1	6
220. Assorting checks to bookkeeper	1	6
221. Getting letters signed, mailed	1	6
222. Make cards	1	6
223. Sort and compare cards	1	6
224. Check receipts	1	6
225. Put ledger away	1	6
226. Set cash out	1	6
227. Take ledger out of safe	1	6
228. Cover machine, put away ledger	1	6
229. List mdse., set out ledgers	1	6
230. Make up butter orders	1	6
231. Trace cars, quote freight rates	1	6
232. Sign shippers' bills of lading	1	6
233. Stamp tariffs, sort for filing	1	6
234. O.K. returns of salesmen	1	6
235. Make deed and mortgage	1	6
236. Posted ledger and insurance	1	6
237. Figure and mail out checks	1	6
238. Attach dump reports to cream reports	1	6
239. Posted tests to ledger	1	6
240. Recap previous day's business	1	6
241. Mail checks	1	6
242. Figured and wrote checks on typewriter	1	6
243. Get out cases for day's dic.	1	6
244. Typing reports, case histories, etc.	1	6

245. Check freight rates	1	6
246. Check the day's work	1	6
247. Answer mail	1	6
248. Examine stock	1	6
249. Supervise filling of orders	1	6
250. Check tunnel freight	1	6
251. List cards on daily report and balance	1	6
252. Add cards for day	1	6
253. Change window pictures	1	6
254. Write up cards, notes, mortgages, and file	1	6
255. Sign checks	1	6
256. Fix previous day's cards	1	6
257. Credit mail payments	1	6
258. Check reports with deposit tickets	1	6
259. Changed and set watchman's clock	1	6
260. Sort checks and deposits from cages	1	6
261. Sort clearing checks	1	6
262. Cut and file checks	1	6
263. Post checks and deposits on machine	1	6
264. Posted checks	1	6
265. Sort receipts	1	6
266. Authorize charge purchases	1	6
267. Count c.o.d.'s	1	6
268. Enter day's business in cash book	1	6

Table I (Continued)

269. Sort tallies	1	6
270. Relieve at adjustment desk	1	6
271. Check stock and supplies	1	6
272. Make out proofs of loss	1	6
273. Take loss reports over telephone	1	6
274. Listed checks in cash book	1	6
275. Sort bills	1	6
276. Make out manifest to cover shipments left for delivery	1	6
277. Wrote out release order	1	6
278. Checked in freight	1	6
279. Mailed withdrawal orders or notices	1	6
280. Mail out notices of freight arrival	1	6
281. Check supplies requisition	1	6
282. Secure quotations	1	6
283. Stock ledger posting	1	6
284. Auditing	1	6
285. Enter on register previous day's business	1	6
286. Enter orders	1	6
287. Check receipts of shipments	1	6
288. Remind supt. of appointments	1	6
289. Assemble data for employer to take on trip	1	6
290. Number each invoice, post by maturity date, and distribute to proper departments	1	6
291. Collect invoices that have been checked in and O.K.'d by buyer	1	6

Table I (Continued)

292. Verify invoices for posting	1	6
293. Pay all invoices due from Fri.	1	6
294. Enter control cards	1	6
295. Pass on excuses	1	6
296. Get absence blanks out	1	6
297. File excuses	1	6
298. Distribute mail	1	6
299. Mailed out diplomas	1	6
300. Gave out renewal blank	1	6
301. Sort, add, list, and endorse checks	1	6
302. Keep alphabetical record of current statements	1	6
303. Enter, add, and post cash coupons	1	6
304. Check and add cash reg. slips	1	6
305. Recap. of expense reports from branch for past week	1	6
306. Posted to journal	1	6
307. Opened branch envelopes	1	6
308. Check mail, manifests, and letters	1	6
309. Enter car number from telephone	1	6
310. Check postings	1	6
311. Placed mail in alph. order	1	6
312. Hunted letters	1	6
313. Typed notice of shipment	1	6
314. Acknowledge orders	1	6
315. Checking phone bill	1	6

Table I (Continued)

316. Separate and distribute cash and charge sales	1	6
317. Helped the other girls	1	6
318. Typed names and addresses on cards for advertising	1	6
319. Separated and filed delivery tickets	1	6
320. Adding and balancing vouchers payable	1	6
321. Checking invoices and attaching receiving tickets	1	6
322. Figure premiums	1	5
323. Posted to accts. pay. ledger	1	5
324. Write purchase orders	1	5
325. Add up hotel cash book and prove. Prove bank balance	1	5
326. Check check-out book with cash sheets	1	5
327. Write up folders	1	5
328. Open desks, safe, get material from files	1	5
329. Cash on ledgers	1	5
330. Check statements received	1	5
331. Check cash and start cash reg.	1	5
332. Prepare hold out files for dic.	1	5
333. Make out advance for waiter	1	5
334. Get manager's O.K., collect cash	1	5
335. Check each cafe check separately	1	5
336. Add store room issues, figure food per cent	1	5
337. Put room cards in numerical order, check, and file	1	5

Table I (Continued)

338. Painted office furniture	1	5
339. Run trial balance	1	5
340. Sort and list cash slips	1	5
341. Check and classify B/L for steam shipment	1	5
342. Stub and write checks	1	5
343. Figure overrun on previous day	1	5
344. Sorted and subtracted tags	1	5
345. Made out tags in long hand	1	5
346. Putting next day's order in line	1	5
347. Call on local manufacturer	1	5
348. Outline invoices	1	5
349. Looked up returns, overcharges	1	4
350. Bound sales	1	4
351. Make garage rentals for autos	1	4
352. Approved invoices	1	4
353. Check back orders	1	4
354. Handle counter sales	1	4
355. Pulled cards	1	4
356. Sent out invoices, price changes, remittances	1	4
357. Check salesmen's and collection reports	1	4
358. Set up warehouse orders on addressograph	1	4
359. Changed Rec. record	1	4
360. Crossfooted daily reports on listing machine	1	4
361. Posted changes from change of course cards	1	4

Table I (Continued)

362. Worked on license app. blanks	1	4
363. Posting statistical record in comparison book	1	4
364. Recapitulation of country sales	1	4
365. Post advanced standing	1	3
366. Fill in blanks from other institutions and states	1	3
367. Write circular letters	1	3
368. Listing claims	1	3
369. Heading and itemizing statements	1	3
370. Entering orders, sales in sales register and balancing	1	3
371. Check filing	1	3
372. Enter premiums	1	3
373. Balance expense book	1	3
374. Converse with dealers	1	3
375. Copied and checked reports	1	3
376. Figured commissions	1	3
377. Sorted checks	1	3
378. Put tests on, multiply them	1	3
379. Worked on order machine	1	3
380. Check statements	1	3
381. Talked to prospective student	1	3
382. Signed affidavit	1	3
383. O.K. correspondence work	1	3
384. Filled in renewal blank for license	1	3
385. Check grade cards	1	3

Table I (Continued)

386. Mark up advanced standing record	1	3
387. Made new ledger cards	1	2
388. Looking up date in files	1	2
389. Salary payrolls distribution and entering in books	1	2
390. Quotations	1	2
391. Shopped for paint and other material to improve office	1	2
392. Collect premiums	1	2
393. Prepare and deliver notices to each member of department	1	2
394. Work on high school records	1	2
395. Go to library and print shop	1	2
396. Account report, monthly rent sheet for apts.	1	2
397. Plan agency dinner	1	2
398. Conserved lapsed policy	1	2
399. Make up and mail birthday greetings	1	2
400. Explained and figured loan, explained policy	1	2
401. Checked club records	1	2
402. Made brief	1	2
403. Took totals from check register	1	2
404. Product adjustment work	1	2
405. Typed on outlines of courses	1	2
406. Work on charts	1	2
407. Sort and set out credits	1	2
408. Made up sales tickets	1	2

Table I (Continued)

409. Made up freight bill	1	2
410. Checking copy slips to invoices and charges	1	2
411. Filed reports	1	2
412. Worked on yearly cost statement	1	2
413. Warehouse orders, sorted and figured irregular ones	1	2
414. Crossed off regular orders	1	2
415. Direct purchases and charges	1	2
416. Rechecked sugar contract	1	2
417. Cut stencil for change in price	1	2
418. Figured credits	1	2
419. Check stock tickets	1	2
420. Started work on a grade chart	1	2
421. Make out estimates	1	2
422. Check in ice collections	1	2
423. Write new time cards and help get time sheets ready	1	2
424. Assorted and checked filing	1	2
425. Entering checks and service on book	1	2
426. Record dic. of contract and transcription	1	2
427. Dic. of brief transaction	1	2
428. Fill in application blank	1	2
429. Typing discount coupons	1	2
430. Collections	1	2
431. Monthly report of premiums paid	1	1
432. Balance sales book	1	1

Table I (Continued)

433. Wrote delinquent forms to shippers on orders over 3 weeks old	1	1
434. Type "study"	1	1
435. Checked off bills paid on ledger	1	1
436. Posted from returned goods book	1	1
437. Mailed invoices	1	1
438. Checked up on mdse. on consign.	1	1
439. Check time cards	1	1
440. Send out notices of delinquent accounts	1	1
441. Credit payments received by mail	1	1
442. Closing books	1	1
443. Registered students	1	1
444. Solicited new customers by telephoning from any page in phone book for one hour	1	1
445. Posted instruments sold to sales and stock book	1	1
446. Made petty cash	1	1
447. Made salary payroll checks	1	1
448. Make up catalog sheets and write	1	1
449. Write machinery contract	1	1
450. Check discrepancies in billing	1	1
451. Check accts. receivable to make statements	1	1
452. Make out jobs in process	1	1
453. Sent medicine to a patient	1	1
454. Make out disability report and mailed it	1	1
455. Added recapitulation	1	1

Table I (Continued)

456. Typed specifications	1	1
457. Fill out ledger sheets for next month	1	1
458. Sign cream checks	1	1
459. Sort and add station checks	1	1
460. Run errands	1	1
461. Notified members of real estate board of meeting	1	1
462. Prepared newspaper ads and radio	1	1
463. Figured disability checks	1	1
464. Paid orchestra	1	1
465. Make up balance sheet and profit and loss statement	1	1
466. Meter deposit refunds by check	1	1
467. Checked service records	1	1
468. Transmittals to head office	1	1
469. Looking out records for supt.	1	1
470. Transfer balances to new statements	1	1
471. Taking care of Community Fund subscriptions	1	1
472. Taking care of insurance pay.	1	1
473. Addressing advertising matter	1	1
474. Check order register	1	1
475. Recap. hotel C.B. and check	1	1
476. Enter monthly storage, post	1	1
477. Filled out blank	1	1
478. Assisted in minor operation	1	1
479. Enter cash on cash summary	1	1

Table I (Continued)

480. Enter deposit and refunds on meter deposit ledger	1	1
481. Make meter orders	1	1
482. Check up disputed account	1	1
483. Total deposit refunds	1	1
484. Total meter deposit cards	1	1
485. Total cash, post to cash summary	1	1
486. Check out delinquent orders	1	1
487. Plan various sales letters	1	1
488. Make checks to home office	1	1
489. Cards for cancelled policy	1	1
490. Calculating acct. for home office remittance and for other companies	1	1
491. Acknowledge contract	1	1
492. Check renewals	1	1
493. Made credit memo in care of bill	1	1
494. Went to shop to find removed meter	1	1
495. Enter new address on deposit card	1	1
496. Called party about broken pipe	1	1
497. Made new sheet for meter reading book	1	1
498. Made final bill and refund of guarantee deposit	1	1
499. Check on enrollment in each class in department	1	1
500. Completed book order	1	1
501. Worked on book list for fall term	1	1
502. Work on programs for coming year and proof programs	1	1

Table I (Continued)

503. Made up contract, change beneficiary	1	1
504. Overwriting sheet	1	1
505. Make routine rent route	1	1
506. Completing death proofs	1	1
507. Filled in liability papers	1	1
508. Explained insurance program	1	1
509. Make notices premiums due	1	1
510. Make remittances home office	1	1
511. Settle sub-agents' accounts	1	1
512. Compared sales expenses	1	1
513. Run balance	1	1
514. Add, check, and balance P.B.	1	1
515. Make daily entries	1	1
516. Inventory of branch stock	1	1
517. Rearrange stock in showcases	1	1
518. Clean file drawers	1	1
519. Write sales contract	1	1
520. Writing checks, forms, letters	1	1
521. Enter checks on daily record	1	1
522. Adding and correcting cancelled checks	1	1
523. Looked up school forms for student	1	1
524. Made out new book order	1	1
525. Ordered new supplies for office and school	1	1
526. Make insurance transfers and endorsements	1	1
527. Attended insurance meeting	1	1

Table I (Continued)

528. Worked on outside delivering	1	1
529. Ledger entries	1	1
530. Prepared dividend checks	1	1
531. Collected rents	1	1
532. Balance customers' ledger	1	1
533. Make up payroll sheets and make out checks	1	1
534. Balance shipping ledger and recap. sheets	1	1
535. Prepare sheets and customers' ledger for next week	1	1
536. Put O.F. money in envelopes	1	1
537. Attend credit men's meeting	1	1
538. List mortgages	1	1
539. Took application	1	1
540. Write own letters of collection and reminders	1	1
541. Make out and put drafts in ledg.	1	1
542. Check accounts to draft on	1	1
543. Put statements in order	1	1
544. Check draft ledger	1	1
545. Put credit terms on ledger	1	1
546. Opened stationery order, checked, and put away	1	1
547. Make up records for handling invoices	1	1
548. Straightened mimeograph stand	1	1
549. Typed names and addresses for files	1	1
550. Made up dept. orders	1	1

Table I (Continued)

551. Made up list of cream station operators	1	1
552. Arranged outline of work	1	1
553. Checked car weights and changed records	1	1
554. Check salesmen's samples and return to stock	1	1
555. Investigating claims of customers and crediting for same	1	1
556. Register and put out order	1	1
557. Figure bills	1	1
558. Prepare reports for filing	1	1
559. Figured station shortage percentage for past few weeks	1	1
560. Checked transfer, paid for it	1	1
561. Cleaned desk, filled ink well, inked stamp pads	1	1
562. Addressed post cards for advertising	1	1
563. Filed contracts	1	1
564. Posted transportation	1	1
565. Checked cream reports for posting	1	1
566. Figured transportation	1	1
567. Signed and dated checks	1	1
568. Adding sheets for week	1	1
569. Typed and inserted new sheets in ledger	1	1
570. Buy supplies	1	1
571. Write and witness will	1	1
572. Checked up on duplicate checks	1	1

Table I (Continued)

573. Figured estimate of profit and loss for week	1	1
574. Figured change of prices	1	1
575. Ordered merchandise	1	1
576. Worked on order table	1	1
577. Listed mdse. short on perpetual inventory	1	1
578. Wrote ads for newspaper	1	1
579. Figure and post interest chg.	1	1
580. Figure and post monthly service charge	1	1
581. Sort batch checks and deposits	1	1
582. Listed store orders on addressograph	1	1
583. Figured wages	1	1
584. Checked meat report	1	1
585. Typed shipping blank	1	1
586. Cleaned adding machine	1	1
587. Check and balance unpaid vouchers against general ledger	1	1
588. Distribute charges to various stores	1	1
589. Work on checks	1	1
590. Check statements of prev. week	1	1
591. Figuring depreciation on fixtures and equipment for sched.	1	1
592. Arrange unpaid bills	1	1
593. Journalize expenses	1	1
594. Changed addressograph plates on Graphotype machine	1	1
595. Checked ads	1	1
596. Sorted change of price credits	1	1

Table I (Concluded)

597. Run off list of mdse. in warehouse on addressograph	1	1
598. Supervise repair of car for unloading	1	1
599. Take instructions regarding placing of long distance call during superintendent's absence	1	1
600. Prepare index cards	1	1
601. Checked addresses	1	1
602. Send out application blanks	1	1
603. Make and prove payroll	1	1
604. Head statements	1	1
605. Check manifests and notices of shipment	1	1
606. Add weights on one book	1	1
607. Checked sales record book for error	1	1
608. Examined insurance policies	1	1
609. Amending and copying contract	1	1
610. Making insurance drafts to go with letters	1	1
611. To courthouse re proof of will	1	1
612. Secure contract	1	1
613. Dictation of conference and transcription of same	1	1
614. Typed new prices	1	1
615. Add and balance comparative sales book	1	1
616. Posting and recapitulating expense account on branches from journal to ledger	1	1

B. Classification of All the Duties

Tables II to XIV inclusive represent an attempt to classify these same duties under the headings of the duties of general clerks, bookkeepers, stenographer-typist-secretaries, invoice-billing clerks, order clerks, shipping clerks, machine operators, cashiers, mail clerks, file clerks, payroll clerks, and managers. Many items could be listed under two or more classifications. For that reason, several items in each list may be open to question as to classification.

1. General Clerk. In Table II, page 37, "The Duties of General Clerks," the task of opening the office, dusting, and straightening the desk ranks first, performed by 33 persons 190 days. Of a similar nature are duties listed as No. 42, cleaning desk and typewriter; No. 27, clean typewriter and filing cabinet, put new ribbon on, put up curtains; No. 73, open files and desk; No. 212, cleaned desk, filled ink wells, inked stamp pads; and No. 257, cleaned filing cabinet and typewriter.

The duty of making a bank deposit ranks second, performed by 21 persons on 97 days. Similar to this, perhaps the same in some cases, is duty No. 4, go to the bank, performed by 16 persons 61 days.

Comparatively few of the duties in this list require the use of the typewriter. The letter T following the duty indicates 24 duties of the 263 in the performance of which the typewriter probably would be used.

TABLE II
DUTIES OF GENERAL CLERKS

Duties	Number of Workers	Total Days
1. Open office, dust, straighten desks	33	190
2. Made bank deposit	21	97
3. Answering telephone	20	96
4. Go to bank	16	61
5. Work on reports T	16	59
6. Wait on customers	10	51
7. Copy work T	10	17
8. Write checks T	8	21
9. Made telephone calls	6	26
10. Miscellaneous work T	5	25
11. Go to post office	5	18
12. Assisting doctor in giving treatments	5	17
13. Reconcile bank balance	5	15
14. Figured and sorted sales checks	4	24
15. Open safe	4	24
16. General clean-up work, sterilize instruments	4	21
17. Received clients	4	16
18. Weekly reports	4	11
19. Open office, unlock safe, remove cash	3	18
20. Meet callers	3	18
21. Read register	3	18
22. Post cards	3	18

Table II (Continued)

23. Put away day's business, lock office	3	17
24. Receiving patients	3	13
25. Sent telegrams	3	8
26. Checked delinquents	3	7
27. Clean typewriter and filing cabinet, put new ribbon on, put up curtain	3	3
28. Figured daily tickets	2	12
29. Took care of counter	2	12
30. Open safe, sort money bags, hand out to clerks, count money in each bag	2	12
31. Open and check reports	2	12
32. Check previous day's cards	2	12
33. Added cream reports	2	12
34. Look up errors or any damage or shortage	2	11
35. Cafe report	2	10
36. Figured, checked dump reports, arranged alphabetically	2	10
37. Opened reports and arranged alphabetically	2	9
38. Checked up c.o.d. accounts	2	9
39. Entered claims	2	9
40. Plan work	2	8
41. Interviews with prospects	2	8
42. Clean desk and typewriter	2	7
43. Figure extensions on inventory	2	7
44. Audit sales checks	2	7
45. Collection work	2	7

Table II (Continued)

46. Converse with superintendent	2	4
47. Sort change in course cards	2	4
48. Perpetual inventory	2	4
49. Check outside reports	2	3
50. Paid monthly bills	2	2
51. Made appointment for insurance examination	2	2
52. Worked on time clock	2	2
53. Checked and mailed insurance examination blank	2	2
54. Arranged appointments	2	2
55. Notary work	2	2
56. Making appointments, receiving callers	1	6
57. Check rent cards	1	6
58. Checking and itemizing calls, visits, etc.	1	6
59. Collect mail, room cards, cash sheets, etc.	1	6
60. Made loading tickets	1	6
61. Check salesmen's orders	1	6
62. Compiling sales	1	6
63. Give receipts for payments	1	6
64. Matched sales tickets with signed delivery tickets	1	6
65. Took applications for loans	1	6
66. Check sales from tallies	1	6
67. Paste listing	1	6
68. Fill in return sheets	1	6
69. Check out girls	1	6

Table II (Continued)

70. O.K. all pkg's. going out of store	1	6
71. O.K. clerks' purses and arrange	1	6
72. Prepared statement of rents collected T	1	6
73. Open files and desks	1	6
74. Assorting checks to bookkeeper	1	6
75. Sort and compare cards	1	6
76. Check receipts	1	6
77. Check investment quotations	1	6
78. Check salesmen--O.K. their daily sheets	1	6
79. Lock up	1	6
80. Sorting and checking vouchers	1	6
81. Checking phone bill	1	6
82. Separate and distribute cash, charge sales	1	6
83. Helped the other girls	1	6
84. Changed and set watchman's clock	1	6
85. Separated and filed delivery tickets	1	6
86. Opened branch envelopes	1	6
87. Enter car number from telephone	1	6
88. Pass on excuse	1	6
89. Get absence blanks out	1	6
90. Gave out renewal blank	1	6
91. Check the day's work	1	6
92. Examine stock	1	6
93. Add cards for the day	1	6

Table II (Continued)

94. Change window pictures	1	6
95. Fix previous day's cards	1	6
96. Attached dump reports to cream reports	1	6
97. Figure and mail out checks	1	6
98. Closed office, put books in vault	1	6
99. Made turn-on and shut-off orders	1	6
100. Transferred account and guarantee deposit	1	6
101. Sorted application and shut-off orders	1	6
102. Explained meter registration	1	6
103. Talked to party about high bill	1	6
104. Took application for service	1	6
105. Attended office	1	6
106. Run machine tape on cash stubs	1	6
107. Sort cash coupons from previous day	1	6
108. Make out and look up credit	1	6
109. Get bracket in	1	6
110. Assist at chair	1	6
111. Go to supply house	1	6
112. Check appointments	1	6
113. Sort, add, list, and endorse checks	1	6
114. Keep alphabetical record of current statements	1	6
115. Make out manifest to cover shipments left for delivery	1	6
116. Wrote out release order	1	6

Table II (Continued)

117. Mailed withdrawal orders or notices	1	6
118. Check supplies requisition	1	6
119. Secure quotations	1	6
120. Check receipts of shipments	1	6
121. Remind supt. of appointments	1	6
122. Assemble data for employer to take on trip	1	6
123. Enter control cards	1	6
124. Sort receipts	1	6
125. Authorize charge purchases	1	6
126. Count c.o.d.'s	1	6
127. Sort tallies	1	6
128. Relieve at adjustment desk	1	6
129. Check stock and supplies	1	6
130. Take loss reports over telephone	1	6
131. Check reports with deposit tickets	1	6
132. Sort checks and deposits from cages	1	6
133. Sort clearing checks	1	6
134. Cut and file checks	1	6
135. Painted office furniture	1	5
136. Make out advance for waiter	1	5
137. Putting next day's order in line	1	5
138. Call on local manufacturers	1	5
139. Figured overrun on previous day	1	5
140. Sorted and subtracted tags	1	5
141. Made out tags in long hand	1	5
142. Get manager's O.K., collect cash	1	5

Table II (Continued)

143. Check each cafe check separately	1	5
144. Add store room issues, figure food per cent	1	5
145. Open desks, safe, get material from files	1	5
146. Check statements received	1	5
147. Figure premiums	1	5
148. Stub and write checks	1	5
149. Sort and list cash slips	1	5
150. Worked on license app. blanks	1	4
151. Pulled cards	1	4
152. Handle counter sales	1	4
153. Looked up returns and overchgs.	1	4
154. Bound sales	1	4
155. Make garage rentals for autos T	1	4
156. Made up car sheet	1	4
157. Talked to prospective student	1	3
158. Signed affidavit	1	3
159. Filled in renewal blank for license T	1	3
160. O.K. correspondence work	1	3
161. Check grade cards	1	3
162. Mark up advanced standing record	1	3
163. Listing claims	1	3
164. Sorted checks	1	3
165. Fill in blanks from other institutions and states T	1	3
166. Converse with dealers	1	3
167. Started work on a grade chart	1	2
168. Work on charts	1	2

Table II (Continued)

169. Took totals from check register	1	2
170. Product adjustment work	1	2
171. Write credits	1	2
172. Filled in application blank	1	2
173. Collections	1	2
174. Work on high school records	1	2
175. Went to library and print shop	1	2
176. Plan Agency dinner	1	2
177. Conserved lapsed policy	1	2
178. Make up and mail birthday greet.	1	2
179. Explain, figure loan; explain pol.	1	2
180. Checked club records	1	2
181. Collect premiums	1	2
182. Made up sales tickets	1	2
183. Shopped for paint and other material to improve office	1	2
184. Quotations	1	2
185. Check in ice collections	1	2
186. Check stock tickets	1	2
187. Work on checks	1	2
188. Figured credits	1	2
189. Direct purchases and charges	1	2
190. Distribute charges to various stores	1	1
191. Figure depreciation on fixtures and equipment	1	1
192. Checked ads	1	1
193. Sorted change of price credits	1	1
194. Figured change of prices	1	1

Table II (Continued)

195. Wrote ads for newspapers T	1	1
196. Sort batch checks and deposits	1	1
197. Checked meat report	1	1
198. Send out application blanks	1	1
199. Take instructions re. placing of long distance call during superintendent's absence	1	1
200. Made credit memo in care of bill estimated too high	1	1
201. Went to shop to find removed meter	1	1
202. Called party about broken pipe	1	1
203. Made final bill and refund of guarantee deposit	1	1
204. Assisted in minor operation at office	1	1
205. Total deposit refunds	1	1
206. Total meter deposit cards	1	1
207. Take care of Community Fund subscriptions	1	1
208. Take care of insurance payments	1	1
209. Buy supplies	1	1
210. Checked up on duplicate checks	1	1
211. Figured station shortage percentage for past few weeks	1	1
212. Cleaned desk, filled ink wells, inked stamp pads	1	1
213. Made up list of cream station operators	1	1
214. Arranged outline of work T	1	1
215. Check salesman's samples and return to stock	1	1
216. Investigate claims of customers and credit for same	1	1

Table II (Continued)

217. Check manifests and notices of shipment	1	1
218. Add weights on one book	1	1
219. Examined insurance policies	1	1
220. To courthouse re proof of will	1	1
221. Checked addresses	1	1
222. List mortgages	1	1
223. Took application	1	1
224. Write own letters of collection and reminders T	1	1
225. Make insurance transfers and endorsements	1	1
226. Attended insurance meeting	1	1
227. Prepared dividend checks T	1	1
228. Collected rents	1	1
229. Inventory of branch stock	1	1
230. Rearrange stock in showcases	1	1
231. Adding and correcting cancelled checks	1	1
232. Looked up school forms for students	1	1
233. Check on enrollment in each class in dept.	1	1
234. Worked on book list for fall term T	1	1
235. Work on programs for coming year and proof programs	1	1
236. Overwriting sheet T	1	1
237. Make routine rent route	1	1
238. Completing death proofs T	1	1
239. Filled in liability papers T	1	1
240. Explained insurance program	1	1

Table II (Concluded)

241. Make remittance home office T	1	1
242. Settle sub-agents' accounts	1	1
243. Make checks to home office T	1	1
244. Card for cancelled policy	1	1
245. Calculating account for home office remittance and for other companies	1	1
246. Check renewals	1	1
247. Run errands	1	1
248. Notified members of Real Estate Board of a meeting T	1	1
249. Prepared newspaper and radio ads T	1	1
250. Figured disability checks	1	1
251. Meter deposit refunds by check	1	1
252. Checked service records	1	1
253. Transmittals to head office	1	1
254. Looking out records for supt.	1	1
255. Make out jobs in process	1	1
256. Sent medicine to a patient	1	1
257. Cleaned filing cabinet and type.	1	1
258. Refigured estimates	1	1
259. Sign cream checks	1	1
260. Sort and add station checks	1	1
261. Registered students	1	1
262. Solicited new customers by telephoning from any page in phone book for one hour	1	1
263. Monthly report of premiums paid T	1	1

2. Bookkeeper. In Table III, "Duties of Bookkeepers," 135 duties are listed. The words post and posting are used rather indiscriminately, in some cases meaning to enter in books of original entry, and in other cases meaning to transfer from a book of original entry to a ledger. Of the 135 duties, 31 include such terms, either one or the other.

The duty, Made entries, was performed by 12 workers 53 days. The rather indefinite term bookkeeping used by 11 persons probably means making entries or posting. Checking, balancing, and proving of various books and items occur quite frequently.

TABLE III
DUTIES OF BOOKKEEPERS

Duty	Workers	Days
1. Make out statements (On Table IV, also)	19	34
2. Balance cash	15	85
3. Posted books	13	55
4. Made entries	12	53
5. Bookkeeping	11	47
6. Post invoices	4	15
7. Posting ledger	4	20
8. Post cash	3	14
9. Posted bills	3	13
10. Posted checks to Cash Journal	3	10
11. Check off bills paid on ledger	3	9
12. Add pages as aid to closing books	3	8
13. Made entries in cash book. Prove	2	12
14. Opened vault, brought out ledgers	2	12
15. Dust and get ledgers from safe	2	12
16. Posted reports to ledger	2	10
17. Enter petty cash	2	10
18. Enter expenses	2	7
19. Made loss report	2	6
20. Balance journal	2	4
21. Balance books	2	3
22. Check for errors	2	2

23. Put ledgers in vaults	1	6
24. Posting requisitions	1	6
25. Posting credit vouchers	1	6
26. Posting salesmen's pocket ledgers	1	6
27. Balance registers	1	6
28. Enter invoices in inv. entry book	1	6
29. Adding and balancing vouchers pay.	1	6
30. Recap. of expense reports from branch for past week	1	6
31. Posted to journal	1	6
32. Checked postings	1	6
33. Enter, add, and post cash coupons	1	6
34. Stock ledger posting	1	6
35. List cards on daily rep. and bal.	1	6
36. Credit mail payments	1	6
37. Posted tests to ledger	1	6
38. Recap. previous day's business	1	6
39. Posted ledger and insurance	1	6
40. Inspecting accts. as to terms and payments	1	6
41. Put ledger away	1	6
42. Take ledger out of safe	1	6
43. List mdse. and set out ledgers	1	6
44. Post merchandise	1	6
45. Special recapitulations	1	6
46. Figure and recap settlement sheets	1	6
47. Made entry on deposit card and meter reading book	1	6
48. Entered new accts. in reading book	1	6

49. Recap. travelers' sales	1	6
50. Arrange wholesale invoices and enter in journals	1	6
51. Set out accounts for posting	1	6
52. Make out recap. sheets	1	6
53. Post yesterday's business	1	6
54. Recapped tickets	1	6
55. Closed daily sales	1	6
56. Determine total selling price, cost price, and gross profit for each mine and record daily	1	6
57. Extend shipping prices and invoice accounts on sheets	1	6
58. Post car numbers and initials to car record	1	6
59. Post payments to collection card	1	6
60. Enter receipts and expenses in cash book	1	6
61. Determine cash book and bank bal.	1	6
62. Posted payments to rec. ledger	1	6
63. Posted sales to rec. ledger	1	6
64. Auditing	1	6
65. Enter on register previous day's business	1	6
66. Enter orders	1	6
67. Enter day's business in cash book	1	6
68. Make out proofs of loss	1	6
69. Listed checks in cash book	1	6
70. Post checks and deposits on machine	1	6
71. Posted checks	1	6

72. Run trial balance	1	5
73. Add check, and balance P.B.	1	5
74. Make daily entries	1	5
75. Enter checks on daily record	1	5
76. Add up hotel C.B. and prove. Prove bank balance	1	5
77. Check check-out book with cash sheets	1	5
78. Cash on ledgers	1	5
79. Posted to accounts pay. ledger	1	5
80. Recapitulation of country sales	1	4
81. Posting statistical records in comparison books	1	4
82. Posted changes from change of course cards	1	4
83. Checked receivable record	1	4
84. Balance expense book	1	3
85. Enter premiums	1	3
86. Heading and itemizing statements	1	3
87. Entering orders and sales in Sales Register and balancing	1	3
88. Post advanced standing	1	3
89. Check statements	1	3
90. Entering checks and service on book	1	2
91. Worked on yearly cost statement	1	2
92. Sort and set out credits	1	2
93. Account report--monthly rent sheets for apartments	1	2
94. Enter cash on cash summary	1	2
95. Made out new ledger cards	1	2

Table III (Continued)

96. Posted from returned goods book	1	1
97. Credit payments received by mail	1	1
98. Balance sales book	1	1
99. Add and bal. comparative sales bk.	1	1
100. Posting and recap. expense acct. on branches from journal to ledger	1	1
101. Checked sales record book for error	1	1
102. Head statements	1	1
103. Figured estimate of Profit and Loss for week	1	1
104. Posted transportation	1	1
105. Checked cream reports for posting	1	1
106. Adding sheets for week	1	1
107. Make out and put drafts in ledger	1	1
108. Check accounts to draft on	1	1
109. Put statements in order	1	1
110. Check draft ledger	1	1
111. Put credit terms on ledger	1	1
112. Ledger entries	1	1
113. Balance customers' ledger	1	1
114. Balance shipping ledger and recap. sheets	1	1
115. Prepare sheets and customers' ledger for next week	1	1
116. Compared sales expenses	1	1
117. Run balance	1	1
118. Enter deposit and refunds on meter deposit ledger	1	1
119. Check up disputed account	1	1
120. Total cash and post to cash summary	1	1

Table III (Concluded)

121. Check out delinquent orders	1	1
122. Transfer balances to new statements	1	1
123. Recap. hotel cash book and check	1	1
124. Enter monthly storage and post	1	1
125. Make up balance sheet and profit and loss statement	1	1
126. Check accounts receivable to make statement	1	1
127. Added recapitulation	1	1
128. Fill out ledger sheet for next month	1	1
129. Closing books	1	1
130. Posted instruments sold to stock book	1	1
131. Check and balance unpaid vouchers against general ledger	1	1
132. Check statements of previous week	1	1
133. Journalize expenses	1	1
134. Listed merchandise short on perpetual inventory	1	1
135. Figure and post interest charges	1	1

5. Stenographer-Secretary-Typist. Table IV (beginning on p. 56) includes such duties as probably would be performed by a stenographer, a secretary, and a typist. No closer division was deemed necessary in view of the difficulty of distinguishing between stenographic duties and secretarial duties in many cases, and for the reason that in Terre Haute many positions in smaller offices are combinations of the three types of work.

Taking dictation and transcription are the duties performed by the greatest number of workers. Letter writing ranks third and there is the probability that some workers who indicated letter writing perhaps meant either dictation or transcription, or both. After the duties of making out statements, addressing envelopes, making out vouchers, writing policies, and typing orders, the duties vary, most of them being performed by one person only.

It would be interesting and valuable to know just what was dictated and transcribed. Such information was not obtained in definite items, but in a general statement included letters, briefs, contracts, deeds, wills, notes of meetings, conferences, depositions, complaints, and reports of all kinds.

TABLE IV
DUTIES OF STENOGRAPHERS, SECRETARIES,
AND TYPISTS

Duty	Workers	Days
1. Take dictation	46	197
2. Transcription	42	175
3. Letter writing	23	86
4. Make out statements	19	34
5. Address envelopes	7	27
6. Make out vouchers	7	20
7. Writing policies	5	23
8. Miscellaneous typing	5	8
9. Type orders	3	17
10. Sign checks	2	10
11. Typed mortgages	2	7
12. Typed, signed, and mailed circular letters	2	3
13. Typed contract	2	2
14. Typed price lists	2	2
15. Addressed cards for advertising	1	6
16. Type transcripts	1	6
17. Dust and clean typewriter (Duties of similar nature in Table II)	1	6
18. Typed and mailed orders for mdse.	1	6
19. Make out new collection cards	1	6
20. Getting out advertising	1	6
21. Get out cases for day's dictation	1	6
22. Typing reports, case histories, etc.	1	6

Table IV (Continued)

23. Write up cards, notes, mortgages, and file	1	6
24. Figured and wrote checks on type.	1	6
25. Make deed and mortgage	1	6
26. Wrote rent receipts	1	6
27. Correct letters	1	6
28. Getting letters signed and sent out	1	6
29. Make cards	1	6
30. Hunted letters	1	6
31. Typed notice of shipment	1	6
32. Prepare hold out files for dic.	1	5
33. Make drafts, check accounts for collection letters	1	6
34. Write up folders	1	5
35. Copied and checked reports	1	3
36. Typed on outlines of courses	1	2
37. Wrote circular letters	1	3
38. Prepare and deliver notices to department members	1	2
39. Record dictation of contract and transcription	1	2
40. Made brief	1	2
41. Dictation of brief transaction	1	2
42. Make out estimates	1	2
43. Write time cards and help get time sheets ready	1	2
44. Looked up date in files	1	2
45. Typed discount coupons	1	2
46. Rechecked sugar contract	1	2

Table IV(Continued)

47. Prepared reports for filing	1	1
48. Addressed post cards for advt.	1	1
49. Typed and inserted new ledger sheets	1	1
50. Typed names and addresses for files	1	1
51. Write sales contract	1	1
52. Writing checks, forms, letters	1	1
53. Make notices of premiums due	1	1
54. Enter new address on deposit card	1	1
55. Made new sheet for meter reading book	1	1
56. Filled out blank	1	1
57. Addressed advertising matter	1	1
58. Amended and copied contract	1	1
59. Made insurance drafts to go with letters	1	1
60. Prepare index cards	1	1
61. Typed shipping blank	1	1
62. Made up catalog sheets	1	1
63. Made out disability report and mailed it	1	1
64. Typed specifications	1	1
65. Typed "study"	1	1
66. Typed new prices	1	1
67. Wrote delinquent forms to shippers of orders	1	1
68. Dictation of conference and transcription of same	1	1
69. Write and witness will	1	1
70. Plan various sales letters	1	1
71. Made up contract, change beneficiary	1	1

Table IV (Concluded)

72. Acknowledge contract	1	1
73. Write machinery contract	1	1
74. Secure contract	1	1

4. Invoice-Billing Clerk. Table V, page 60, includes the duties of invoice-billing clerks. Because of the common use of the terms as synonymous, they are so considered in this table. The work of a billing clerk consists chiefly in invoicing and in checking invoices. Both incoming and outgoing invoices and bills are included in this table.

TABLE V
DUTIES OF INVOICE-BILLING
CLERKS

Duty	Workers	Days
1. Invoicing and billing	23	124
2. Check invoices and bills	11	51
3. Recheck invoices	2	12
4. Bill out cans	2	12
5. Invoice quotation sheet	1	6
6. Attach order copies to invoices	1	6
7. Checking invoices and attaching receiving tickets	1	6
8. Sort bills	1	6
9. Number each invoice, post by maturity date, and distribute to proper depts.	1	6
10. Collect invoices for posting	1	6
11. Verify invoices for posting	1	6
12. Outline invoices	1	5
13. Approved invoices	1	4
14. Checking copy slips to invoices and charges	1	2
15. Made up records for handling invoices	1	1
16. Figure bills	1	1
17. Check discrepancies in billing	1	1

5. Order Clerk. The work of the order clerks (See Table VI, page 62) consists of the handling of both incoming and outgoing orders. This may probably not be a combination frequently used in business offices, but was here used as it was impossible to tell in many cases from the information given whether the order was incoming or outgoing. A large part of the work of order clerks consists in figuring and checking orders.

TABLE VI
DUTIES OF ORDER CLERKS

Duty	Workers	Days
1. Figured orders	6	12
2. Gather up, sort, and set out orders	3	17
3. Check orders	3	13
4. List orders	2	2
5. Made up butter orders	1	6
6. Sort orders	1	6
7. Took telephone orders	1	6
8. Acknowledge orders	1	6
9. Write purchase orders	1	5
10. Check back orders	1	4
11. Sorted and figured irregular warehouse orders	1	2
12. Crossed off regular orders	1	2
13. Opened stationery order--checked and put away	1	1
14. Made up department orders	1	1
15. Register and put out order	1	1
16. Made out new book order	1	1
17. Ordered new supplies for office and school	1	1
18. Completed book order	1	1
19. Made meter orders	1	1
20. Check order register	1	1
21. Order merchandise	1	1
22. Worked on order table	1	1

6. Shipping Clerks. Table VII, page 64, represents the items from Table I which shipping clerks would probably perform.

Much variation in duties was found, probably because of the fact that the number of shipping clerks included in the study was small.

A familiarity with bills of lading and freight rates seems to be essential.

TABLE VII
DUTIES OF SHIPPING CLERKS

Duty	Workers	Days
1. Record shipments	2	12
2. Made up freight bills	2	8
3. Check freight rates	1	6
4. Check tunnel freight	1	6
5. Trace cars, quote freight rates	1	6
6. Sign shippers' bills of lading	1	6
7. Checked credits for shipments	1	6
8. Check B/L for del. by motor truck	1	6
9. Signed for incoming exp. and freight	1	6
10. Check city B/L for delivery	1	6
11. Route goods for transportation	1	6
12. Pay freight bills	1	6
13. Checked in freight	1	6
14. Mail out notices of freight arrival	1	6
15. Check and classify B/L for steam road shipment	1	5
16. Check transfer and paid for same	1	1
17. Figured transportation	1	1
18. Checked car weights and changed records	1	1
19. Worked on outside delivering	1	1
20. Checked up on mdse. on consignment	1	1
21. Supervised repair of car for unloading	1	1
22. Distribute freight chgs. to depts.	1	1

7. Machine Operator. The use of machines by the 107 workers is not adequately pictured in Table VIII, page 66. However, combining Table VIII with Table IX, pages 67-69, a better idea can be obtained.

Switchboards (P.B.X.'s) were found in five offices, a total of 12 workers operating them.

Adding machines and bookkeeping machines (includes posting and bookkeeping) are next on the list. The number of adding machines is lower than perhaps might be expected.

In a study of the graduates, drop-outs, and evening school pupils of Pittsburgh, Pa., high schools, 163 of 535 pupils, or 30.5 per cent, used adding machines. In the same study 48, or 9 per cent, used bookkeeping machines.¹

In a study of 50 business concerns in Wilmington, Delaware, 105 adding machines were used, and 49 bookkeeping and posting machines were used.² The size of the offices would probably account partly for the difference.

¹David R. Sumstine, "Pittsburgh Studies Its Occupational Situation," The Journal of Business Education, Vol. VI, No. 3. (June, 1931) p. 21.

² - - - "A Business School Surveys Community Occupations," The Journal of Business Education, (A Survey by a faculty committee of Goldey College) Vol. V, No. 4. (January, 1931) p. 35.

TABLE VIII
DUTIES OF MACHINE OPERATORS

Duty	Workers	Days
1. Work on switchboard	12	52
2. Cut and ran stencil	3	8
3. Ran letters on mimeograph	2	4
4. Changed names on addressograph plates	1	6
5. Printed final bills	1	6
6. Pulled Addressograph plates	1	6
7. Change date on receipt machine	1	6
8. Put machine in order	1	6
9. Ditto and Chem. Press work	1	6
10. Covered machine, put away ledgers	1	6
11. Arrange ledgers, dust bkgg. mach.	1	5
12. Crossfooted daily reports on listing machine	1	4
13. Set up warehouse orders on addressograph	1	4
14. Put tests on and multiplied them	1	3
15. Worked on order machine	1	3
16. Listed store orders on addresso.	1	1
17. Ran off list of mdse in warehouse on addressograph	1	1
18. Changed addressograph plates on Graphotype machine	1	1
19. Cleaned adding machine	1	1
20. Straightened mimeograph stand	1	1

TABLE IX
MACHINES USED BY WORKERS

Machine	Workers	Business	Position
1. Switch-board	12	1. Whole. Coal	1. Switch. Op.
		2. Whole. Coal	2. Entry, invoice, ledger, assist. sales manager
		3. Mfg. of Paint	3. Switch. Op.
		4. Public school	4. General, file.
		5. Public school	5. Sten., file.
		6. Compensation Insurance	6. Stenographer.
		7. Compensation Insurance	7. Sten., bkpr.
		8. Compensation Insurance	8. Sten.
		9. Compensation	9. Sten., file
		10. Public school	10. Sten., general, file, counter
		11. Lawyer	11. Switch. Op.
		12. Lawyer	12. Secretary
2. Adding Machine	11	1. Loan office	1. Bkpr, cash, sten, sec.
		2. Insur. Agent Amuse, Co,	2. File, payr., sten, bkpr.
		3. Ret. Music	3. Cash, sten, bkpr.
		4. 5 & 10	4. Bkpr, cash, entry, file, inv., mail
		5. Loan office	5. Cash, sec., sten, bkpr.
		6. Whole. Coal	6. Ledger, switch.
		7. Whole. Coal	7. Switch.

Table IX (Continued)

		8. Ch. Grocer	8. Bkpr., aud.
		9. Lumber Co.	9. Bkpr., cash, bill, stg, gen, coll, ent, etc.
		10. Insur. Bldg. & Loan	10. Secretary
		11. Mfg. Butter	11. Sten.
3. Bkkg. Machine	8	1. Mfg. Bread	1. Bkpr.
		2. Print. & Blank Book	2. Bkpr., cash, cr, entry, ledger, payroll
		3. Dental Sup. Ret. & Whole.	3. Ledger Clerk
		4. Ch. Grocer	4. Cash, bill, ord., inv.
		5. Insur. Bldg & Loan	5. Secretary
		6. Whol. Genl. Mdse.	6. Bkpr.
		7. Bank	7. Bkpr.
		8. Ch. Grocer	8. Bkpr., auditor
4. Addresso- graph	5	1. Mfg. Butter	1. Bkpr., genl., bill, ship.
		2. Mfg. Paint	2. Sten., payroll
		3. Ch. Grocer	3. Order
		4. Public Util	4. Contract Clerk
		5. Mfg. Butter	5. Sten.
5. Calcu- lator	3	1. 5 & 10	1. Bkpr., cash, entry, file, inv., mail
		2. Mfg. Butter	2. Bkpr., bill, ship.
		3. Mfg. Butter	3. Sten.
6. Mimeo- graph	3	1. Mfg. Butter	1. Bkpr., genl., bill, ship.
		2. Mfg. Butter	2. Sten.
		3. Ch. Grocer	3. Sten.

Table IX (Concluded)

7. Dicta- phone	3	1. Ch. Grocer 2. Whole. Elec. 3. Whole. Grocer	1. Sten. 2. Cash, bill, payr, sten, bkpr. 3. Sten, file.
8. Billing Machine	2	1. Public Util. 2. Coal, Ret. & Wh.	1. Ledger Clerk 2. Bkpr.
9. Duplicator	2	1. Com'l Credit 2. Com'l Credit	1. File, order, sten, trade report 2. Bkpr, cr, entry, file, inv, mail, ledg, order, rec., gen, sten, sec.
10. Interest Calculator	1	1. Loan office	1. Bkpr, cash, sten, sec.
11. Chemical Press	1	1. Com'l Credit	1. Bkpr, cr, entry, file, inv, mail, ledg, order, rec., gen, sten, sec.
12. Name Plate	1	1. Mfg. Butter	1. Bkpr, gen, bill, ship.
13. Stenotype	1	1. Whole Grocer	1. Sten, dict, file
14. Burroughs, Moon- Hopkins	1	1. Coal, Ret. & Whole.	1. Bkpr.
15. Johnson Coin	1	1. 5 & 10	1. Bkpr, cash, entry, file, inv, mail
16. Order	1	1. Ch. Grocer	1. Cash, bill, order, inv.
17. Elliott- Fisher	1	1. Dept. Store	1. Bkpr, inv.
18. Comp- tometer	1	1. Dept. Store	1. Bkpr, cash, stores, gen, time
19. Ditto	1	1. Com'l Credit	1. File, order, trade, report

7. Cashier. In listing the duties from Table I which cashiers would probably perform, Table X, the duty of balancing cash given in the bookkeeping list was also included.

TABLE X
DUTIES OF CASHIERS

Duty	Workers	Days
1. Balance cash	15	85
2. Check cash	8	43
3. Cashed up	3	18
4. Cashier	3	18
5. Counted money	2	8
6. Figure bills due and write checks	2	2
7. Set cash out	1	6
8. Sort and total cash stubs	1	6
9. Check drawer	1	6
10. Pick up money from registers, count and balance	1	6
11. Check and add cash register slips	1	6
12. Check cash and start cash register	1	6
13. Made petty cash	1	1
14. Pay all invoices due from previous Friday	1	1
15. Arrange unpaid bills	1	1

8. Mail Clerk. Below is Table XI, showing the duties which mail clerks would probably perform. The office of mail clerk, however, would in most cases be combined with other offices.

TABLE XI
DUTIES OF MAIL CLERKS

Duty	Workers	Days
1. Open mail	24	133
2. Mail work	23	96
3. Sort mail	15	80
4. Correspondence	5	30
5. Stamp envelopes	3	18
6. Answer mail	1	6
7. Mail checks	1	6
8. Check mail	1	6
9. Sort outgoing mail	1	6
10. Check mail, manifests, letters	1	6
11. Placed mail in alphabetical order	1	6
12. Distribute mail	1	6
13. Mailed out diplomas	1	6
14. Sent out invoices, price changes, remittances	1	4
15. Mailed invoices	1	1
16. Sent out notices of delinquent accounts	1	1

9. File Clerk. Table XII shows the duties which file clerks might perform. In the offices visited, however, no full time file clerks were found.

TABLE XII
DUTIES OF FILE CLERKS

Duty	Workers	Days
1. Filing	48	193
2. Make new files	3	3
3. Transferred files	2	2
4. Straightened files	2	2
5. Stamp tariffs and assort for filing	1	6
6. Get cards from files	1	6
7. File excuses	1	6
8. Put room cards in numerical order, check, and file	1	5
9. Check filing	1	3
10. Filed reports	1	2
11. Assorted and checked filing	1	2
12. Filed contracts	1	1
13. Clean file drawers	1	1

10. Payroll Clerk. The table below indicates the duties performed by the workers which might be classified as those of payroll clerks. Some of these are very much alike.

TABLE XIII
DUTIES OF PAYROLL CLERKS

Duty	Workers	Days
1. Add payroll	8	16
2. Make time cards and pay envelopes	2	7
3. Figure salesmen's commissions	1	6
4. Figured commissions	1	3
5. Salary payrolls distribution and entering in books	1	2
6. Make up payroll sheets and make out checks	1	1
7. Put O. F. money in envelopes	1	1
8. Paid orchestra	1	1
9. Made salary payroll checks	1	1
10. Check time cards	1	1
11. Make and prove payroll	1	1
12. Figured wages	1	1

11. Manager. Because of the fact that only one office manager was indicated by the workers, the following table of managerial duties is short.

TABLE XIV
DUTIES OF MANAGERS

Duty	Workers	Days
1. Dictating letters	3	11
2. Signing letters	2	12
3. Supervise filling of orders	1	6
4. O.K. returns of salesmen	1	6
5. Made inspection orders	1	6
6. Giving typist her work for the day	1	6
7. Check salesmen's and collection reports	1	6
8. Attend credit men's meeting	1	1

C. Totals of Duties by Types of Work

The table given below shows the totals of duties as classified in Tables II to XIV. The conclusion that the work of a general clerk is 33 times as varied as that of an office manager cannot be made, however, due to the inequality of the number of workers in each type of work. It would seem to indicate, however, that although only a few indicated that they were general clerks, a large amount of work done is general clerical work.

TABLE XV

TOTALS OF DUTIES BY TYPES OF WORK

Type of Work	Duties
1. Duties of General Clerks, Table II	263
2. Duties of Bookkeepers, Table III	135
3. Duties of Stenographers, Secretaries, Typists, Table IV	74
4. Duties of Order Clerks, Table VI	22
5. Duties of Shipping Clerks, Table VII	22
6. Duties of Machine Operators, Table VIII	20
7. Duties of Invoice-Billing Clerks, Table V	17
8. Duties of Mail Clerks, Table XI	16
9. Duties of Cashiers, Table X	15
10. Duties of File Clerks, Table XII	13
11. Duties of Payroll Clerks, Table XIII	12
12. Duties of Managers, Table XIV	8

D. Titles of Positions as Given by the
Workers

The office workers in filling out the first page of the chart indicated what they considered themselves; that is, whether or not they were bookkeepers, stenographers, secretaries, etc. Table XVI shows the titles given by the workers.

Fifteen said they were bookkeepers and bookkeepers only. Eight said they were stenographers only. Eight said they were secretaries. Seven indicated that they were stenographers and bookkeepers both. Three did not indicate anything. Two said they were general clerks.

About 48 per cent, or 51 of the 107, indicated only one type of work; while the remainder, 56 workers, indicated combinations. The size of the office again probably affects the results. In a city having more large offices the work would probably be more specialized. There is also the possibility of confusing the title of general clerk, which means the worker who does general clerical work, with a worker who does a little of various types of work--stenography, bookkeeping, cashiering, etc. Most of the workers did some general clerical work, but did not indicate such as their title. The two who did call themselves general clerks possibly meant that they were combinations of several.

TABLE XVI

TITLES OF POSITIONS AS GIVEN BY THE WORKERS
(What the Workers Called Themselves)

Position	Number
1. Bookkeeper	15
2. Stenographer	8
3. Secretary	8
4. Stenographer Bookkeeper	7
5. No title	3
6. General Clerk	2
7. Cashier	2
8. Bookkeeper Cashier Stenographer Secretary	2
9. Shipping Clerk	2
10. Switchboard Operator	2
11. Billing Clerk	2
12. Secretary Stenographer Bookkeeper	1
13. Contract Clerk	1
14. Dental Assistant	1
15. Chief Clerk	1
16. Credit Manager	1
17. Office Manager	1
18. Sales Manager	1

Table XVI (Continued)

19. General Clerk Secretary	1
20. Cashier General Clerk	1
21. Bookkeeper Secretary	1
22. Stenographer Payroll Clerk	1
23. File Clerk Stenographer	1
24. Bookkeeper Credit Clerk Entry Clerk File Clerk Invoice Clerk Ledger Clerk Mail Clerk Order Clerk Receiving Clerk General Clerk Stenography Secretary Service Manager	1
25. Rate Clerk Bill Clerk	1
26. Stenographer Switchboard Operator	1
27. Bill Clerk File Clerk Stenographer	1
28. Stenographer Dictaphonist File Clerk	1
29. Stenographer Bookkeeper General Insurance Work	1
30. Cashier Stenographer Bookkeeper	1
31. File Clerk Stenographer Type Transcripts	1

Table XVI (Continued)

32. Bookkeeper Cashier Credit Clerk	1
33. Payroll Clerk Cashier	1
34. Bookkeeper Cashier Stores Clerk Stenographer Secretary	1
35. Bookkeeper Cashier Stenographer Dictaphonist Bill Clerk Payroll Clerk	1
36. File Clerk Payroll Clerk Stenographer Bookkeeper	1
37. File Clerk Order Clerk Stenographer Trade Report Clerk	1
38. Assistant Bookkeeper Cashier File Clerk Payroll Clerk Stenographer	1
39. Bookkeeper Cashier Entry Clerk File Clerk Invoice Clerk Mail Clerk	1
40. Bookkeeper Cashier Credit Clerk Entry Clerk Ledger Clerk Payroll Clerk	1
41. Bookkeeper File Clerk Invoice Clerk Order Clerk Stenographer Secretary	1

Table XVI (Continued)

42. Bookkeeper Bill Clerk Switchboard Operator	1
43. Sales Ledger Switchboard Operator	1
44. Stenographer Bookkeeper Purchasing Agent	1
45. Stenographer File Clerk General Clerk Counter Clerk	1
46. File Clerk General Clerk	1
47. Bookkeeper Cashier Bill Clerk Receiving Clerk	1
48. Superintendent of Supplies	1
49. Bookkeeper Charge Authorizer	1
50. Charge Phone Operator	1
51. Sales Auditor	1
52. Bookkeeper Auditor	1
53. Bookkeeper Cashier Stores Clerk Time Clerk General Clerk	1
54. Bookkeeper Invoice Clerk	1
55. Order Clerk	1
56. Bookkeeper Cashier Ledger Clerk	1

Table XVI (Concluded)

57. Assistant Advertising Man Order Clerk Invoice Clerk Cost Clerk	1
58. Stenographer Dictaphonist	1
59. Bookkeeper General Clerk Shipping Clerk	1
60. Cashier Bill Clerk Order Clerk Perpetual Inventory Clerk	1
61. Billing Clerk Cost Clerk File Clerk Mail Clerk Order Clerk Price Clerk	1
62. Bookkeeper Cashier Bill Clerk Collector Entry Clerk File Clerk Invoice Clerk Order Clerk General Clerk Stenographer	1
63. Entry Clerk Invoice Clerk Sales Ledger Switchboard Operator Assistant Sales Manager	1
64. Stenographer General Clerk	1
65. Bookkeeper Cashier	1

E. Duties of Workers of Specific Titles--
or, According to Title

In Table XVI, page 77, there were 15 who called themselves bookkeepers. Before drawing conclusions regarding the comparative numbers of workers of each position as indicated by the workers, it seems advisable to determine whether or not the workers really named their positions correctly.

For the 15 who called themselves bookkeepers, as listed in Table XVI, a varied list of duties is found (See Table XVII, beginning on page 83). They seem, however, to be exclusively bookkeeping duties.

Tables XVIII to XXII show what the two cashiers, the two general clerks, the eight secretaries, the eight stenographers, and the seven stenographer-bookkeepers did.

The two cashiers (Table XVIII) performed 35 different tasks, but only about one-fourth were purely a cashier's work.

The two general clerks show a great variety of work, performing 63 different tasks (Table XIX). Their work involved a knowledge of bookkeeping, for ledgers were kept and statements were made out to ascertain profit and loss. Letters were written. Other items in the list would seem to indicate that these two workers were doing work which called for training beyond that for general clerical work.

The eight secretaries did stenographic work, filing, bookkeeping, general clerical, etc. It is generally expected, however, that a secretary be able to do a great variety of tasks. (Table XX)

Table XXI shows what the eight stenographers did. Their work seems to be almost wholly stenographic.

Table XXII indicates the duties which the seven stenographer-bookkeepers performed. The combination seems to tend in some cases toward secretarial work, and is commonly found in small offices.

TABLE XVII
 DUTIES OF WORKERS WHO CALLED THEMSELVES
 BOOKKEEPERS

Duty	Workers	Days
1. Wrote checks	4	6
2. Dust, carry out ledgers	3	18
3. Make daily entries	3	18
4. Post to general ledger	3	13
5. Check paid bills	3	9
6. Posting bills	2	12
7. Make up deposit	2	12
8. Cover machine, put ledger away	2	12
9. Posted cash	2	10
10. Run balance	2	7
11. Enter expenses	2	7
12. Balance journal	2	4
13. Made out statements	2	3
14. Make monthly statements	2	2
15. Make out weekly statements	2	2
16. Post merchandise	1	6
17. Gather up, sort, and set out orders	1	6
18. Check accounts for collection letters	1	6
19. Check cash	1	6
20. Take ledger out of safe, O.K. order	1	6
21. Set cash out	1	6
22. Sort and list cash slips	1	6
23. Lock up	1	6

Table XVII, (Continued)

24. Go to bank	1	6
25. Check mail and salesmen's orders for credit	1	6
26. Compiling sales	1	6
27. Posting accounts	1	6
28. Added sales tickets	1	6
29. Matched sales tickets with signed delivery tickets	1	6
30. Put ledgers in vaults	1	6
31. Posting credit vouchers	1	6
32. Posting salesmen's pocket ledgers	1	6
33. Posting from cash book and journal	1	6
34. Read and file correspondence	1	6
35. Check incoming invoices with records in office to catch differences	1	6
36. Recheck invoice totals	1	6
37. Make out invoices	1	6
38. Figure salesmen's commissions	1	6
39. Answer correspondence	1	6
40. Determine total selling price, cost price, and gross profit for each mine and record daily	1	6
41. Record shipments in salesmen's daily record	1	6
42. Send out notices on previous day's shipments	1	6
43. Extend shipping prices and invoices accounts on sheets	1	6
44. Post car numbers and initials to car record	1	6
45. Record daily shipment of cars, weights, prices, destin. on manifest	1	6

Table XVII (Continued)

46. Make entries in cash book, prove	1	6
47. Make entries in cash book, enter vouchers	1	6
48. Make out auditor's daily report	1	6
49. Make out recap. sheet and deposit	1	6
50. Check cards, disbursements, cafe checks, tailor, local, l.d. phones, cash adv., maid reports, room rack, and l.d. phone book	1	6
51. Collect mail rm. cards, cash sheets, etc., from desk	1	6
52. Dust desk	1	6
53. Reconcile bank statement	1	6
54. Adding and balancing vouchers pay.	1	6
55. Check invoices and attach receiving tickets	1	6
56. Post checks to journal	1	6
57. Post to journal	1	6
58. Opened branch envelope	1	6
59. Sort, add, list, and endorse checks	1	6
60. Check bills	1	6
61. Post and make statements as each account is posted	1	6
62. Keep alph. record of current state.	1	6
63. Make statements for past due accts.	1	6
64. Help with mail	1	6
65. Enter, add, and post cash coupons	1	6
66. Check and add cash register slips	1	6
67. Sort bills	1	6

Table XVII (Continued)

68. Open safe, sort money bags, hand to clerks, count money in bags	1	6
69. Wait on customers at window	1	6
70. Cash up day's business	1	6
71. Count C.O.D.'s	1	6
72. Enter day's business in cash book	1	6
73. Sort checks and deposits from cages	1	6
74. Sort mail and clearing checks	1	6
75. Cut and file checks	1	6
76. Post checks and deposits on machine	1	6
77. Make out salesmen's statements	1	5
78. Add payroll	1	5
79. Cafe report	1	5
80. Make out advance for waiter, get mgr's O.K. and collect cash	1	5
81. Check each cafe, check separately against checker's sheet and file	1	5
82. Add storeroom issues	1	5
83. Figure food percentage	1	5
84. Post garage C.B. to general ledgers, head up and add	1	5
85. Put rm. cards in numerical order, check and file	1	5
86. Add hotel C.B. and prove. Prove bank balance with report	1	5
87. Check check-out book with cash sheet	1	5
88. Look up returns and overcharges	1	4
89. Bound sales	1	4
90. Checked up C.O.D. accounts	1	3

Table XVII (Continued)

91. Balance expense book	1	3
92. Sort and set out credits	1	2
93. Typing discount coupons	1	2
94. Check in ice collections	1	2
95. Write new time cards and help get time sheets ready	1	2
96. Check stock tickets	1	2
97. Make out and put drafts in ledger	1	1
98. Check accounts to draft on	1	1
99. Put statements in order	1	1
100. Check draft ledger	1	1
101. Put credit terms on ledger	1	1
102. Put O.F. money in envelopes	1	1
103. Figure overtime	1	1
104. Figure bills due	1	1
105. Check for errors	1	1
106. Compared sales expenses	1	1
107. Checked for error in bank balance	1	1
108. Took totals from check register	1	1
109. Make report of consigned goods for inventory	1	1
110. Add checks and balance P. B.	1	1
111. Helped add all ledger accounts	1	1
112. Posted from returned goods book	1	1
113. Mailed invoices	1	1
114. Check up on mdse. on consignment	1	1
115. Answered telephone	1	1

Table XVII (Concluded)

116. Filing ledger sheets	1	1
117. Closing books	1	1
118. Making financial statements	1	1
119. Figuring profit and loss	1	1
120. Recap. hotel C.B. and check	1	1
121. Enter monthly storage and post	1	1
122. Recap. country sales for four days	1	1
123. File hog tickets	1	1
124. Make and prove payroll	1	1
125. Head statements	1	1
126. Figure and post interest charges	1	1
127. Figure and post monthly service charge	1	1
128. Sort batch checks and deposits	1	1

TABLE XVIII

DUTIES OF WORKERS WHO CALLED THEMSELVES
CASHIERS

Duty	Workers	Days
1. Make deposit	2	10
2. Posting requisitions	1	6
3. Posting ledger	1	6
4. Check cash from city men	1	6
5. Make up cash balance	1	6
6. Check remittances	1	6
7. Open mail	1	6
8. Open safe	1	6
9. Correspondence	1	6
10. Send note notices, rent notices, telegrams	1	6
11. Check rent cards	1	6
12. Sort mail	1	6
13. Rent reports to company	1	5
14. Bookkeeping	1	4
15. File	1	3
16. Collections	1	3
17. Account report, monthly rent sheets for apartments	1	2
18. Plan dinner menu for Agency dinner--make date for dinner	1	2
19. Interview with prospects	1	2
20. Conserved lapsed policy	1	2
21. Telephone calls	1	2
22. Mail birthday greetings	1	2

Table XVIII (Concluded)

23. Explained and figured loan and old policy	1	2
24. Dictation and transcription	1	2
25. Checked club records	1	2
26. Made brief	1	2
27. Making up payroll	1	1
28. Arranged appointment	1	1
29. Overwriting sheet	1	1
30. Made up contract	1	1
31. Make routine rent route	1	1
32. Completing death proofs	1	1
33. Filled in liability papers	1	1
34. Explained ins. examination	1	1
35. Notary work	1	1

TABLE XIX
DUTIES OF WORKERS WHO CALLED THEMSELVES
GENERAL CLERKS

Duty	Workers	Days
1. Added cream reports	2	12
2. Filed letters	2	12
3. Answered telephone	2	12
4. Figured and checked dump reports and arranged alphabetically	2	10
5. Posted reports to ledger	2	10
6. Wrote letters	2	7
7. Sorted checks	2	4
8. Filed reports	2	3
9. Billed out cream cans	1	6
10. Attached dump reports to cream reports	1	6
11. Figure and mail out checks	1	6
12. Dusted	1	6
13. Addressed envelopes	1	6
14. Open cream reports	1	6
15. Made loading tickets	1	6
16. Took telephone orders	1	6
17. Swept office and locked safe	1	6
18. Figured daily tickets	1	6
19. Recapped tickets	1	6
20. Closed daily sales	1	6
21. Waited on customers	1	6
22. Figure extension on order	1	6

23. Post	1	6
24. Opened office, dust desks	1	6
25. Enter on register previous day's business	1	6
26. Open mail and answer letters	1	6
27. Enter orders	1	6
28. Check receipts of shipments	1	6
29. Write orders	1	6
30. Billing invoices	1	6
31. Filed price cards, bulletins	1	6
32. Figured overrun on previous day	1	5
33. Made out invoices	1	6
34. Opened reports and arranged alph.	1	3
35. Figured commissions	1	3
36. Put tests on and multiplied them	1	3
37. Worked on yearly cost statement	1	2
38. Go collecting	1	2
39. Checked up on duplicate checks	1	1
40. Figured estimate of P. & L. for week	1	1
41. Prepared reports for filing	1	1
42. Figured station shortage for past few weeks	1	1
43. Added ledger	1	1
44. Checked transfer and paid it	1	1
45. Cleaned out desk, filled ink wells, inked stamp pads	1	1
46. Compiled figures for P. & L.	1	1
47. Addressed post cards for advt.	1	1

Table XIX (Concluded)

48. Filed contracts	1	1
49. Posted transportation	1	1
50. Checked cream reports for posting	1	1
51. Figured transportation	1	1
52. Fill out ledger sheets for next month	1	1
53. Sign cream checks	1	1
54. Put checks in envelopes and mail	1	1
55. Typed contract	1	1
56. Made new files	1	1
57. Cleaned typewriter and filing cab.	1	1
58. Made price lists	1	1
59. Checked cash	1	1
60. Refigured estimates	1	1
61. Added recapitulation	1	1
62. Typed specifications	1	1
63. Made out sheet and change time clock	1	1

TABLE XX
DUTIES OF WORKERS WHO CALLED THEMSELVES
SECRETARIES

Duty	Workers	Days
1. Telephone	3	15
2. Dictation and transcription	3	14
3. Writing letters	3	13
4. Received clients	2	9
5. Made deposit	2	8
6. Filing insurance papers	1	6
7. Helping doctor	1	6
8. Receiving patients	1	6
9. Checking and itemizing calls, operations, office visits, etc.	1	6
10. Sterilizing instruments	1	6
11. Dust and straighten office	1	6
12. Read copy	1	6
13. Made deed and mortgage	1	6
14. Waited on customer	1	6
15. Posted ledger and insurance	1	6
16. Wrote rent receipts	1	6
17. Prepared statement of rents collected	1	6
18. Add and balance cash book	1	6
19. Balance cash drawer	1	6
20. Open and sort mail	1	6
21. Open office, dust, straighten desk	1	6
22. Cash up	1	6

TABLE XX (Concluded)

23. Post cards	1	6
24. Sort and compare cards	1	6
25. Check receipts	1	6
26. Operate switchboard	1	6
27. Remind supt. of appointments	1	6
28. Assemble data for employer to take on trip	1	6
29. Take instructions re placing of long distance call during employer's absence	1	6
30. Reconcile bank balance	1	6
31. Filing letters	1	6
32. Straighten office, close desk	1	5
33. File cards	1	5
34. Write up mortgages	1	4
35. Copy work	1	2
36. Went to bank	1	2
37. Check delinquents	1	2
38. Registered students	1	1
39. Wrote and witnessed will	1	1
40. Straightened files	1	1
41. Clean desk and typewriter	1	1
42. Special typing	1	1
43. Write own letters of collection and reminders	1	1

TABLE XXI
DUTIES OF WORKERS WHO CALLED THEMSELVES
STENOGRAPHERS

Duty	Workers	Days
1. Dictation and transcription	7	37
2. Filed	5	25
3. Wrote letters	3	9
4. Customers	2	12
5. Folding inserts and getting correspondence in mail	2	9
6. Form letters	2	7
7. Copy work	2	3
8. Wrote out policies	1	6
9. Prepare deposit	1	6
10. Opened and resent mail	1	6
11. Telephone	1	6
12. Check cash book and money	1	6
13. Open typewriter, dust	1	6
14. Get out cases for day's dictation	1	6
15. Other mail work	1	6
16. Fixed packages for mail	1	6
17. Worked on invoices	1	6
18. Made up butter orders	1	6
19. Stamp and distribute incoming mail	1	6
20. Make out proofs of loss	1	6
21. Placed long distance calls	1	6
22. Go to bank and post office	1	6

Table XXI (Continued)

23. Take loss reports over telephone	1	6
24. Posted sales on cards	1	6
25. Figure premium on policy	1	5
26. Entering checks on daily record	1	5
27. Straightened desk	1	5
28. Sent out invoices, price changes, and remittances	1	4
29. Cut and ran stencil	1	5
30. Billing and listing claims	1	3
31. Heading and itemizing statements	1	3
32. Entering orders, sales, in sales register and balancing same	1	3
33. Copied and checked reports	1	3
34. Compiled circular letters	1	2
35. Quotations	1	2
36. Weekly report	1	2
37. Made up sales tickets	1	2
38. Made up freight bill	1	2
39. Entered claims	1	3
40. Monthly report of premiums paid	1	1
41. Addressed envelopes	1	1
42. Signed letters and mailed them	1	1
43. Making vouchers	1	1
44. Typing from copy matter	1	1
45. Addressing advertising matter	1	1
46. Check order register	1	1
47. Balancing outstanding checks	1	1
48. Writing checks, forms, and letters	1	1
49. Adding and correcting cancelled checks	1	1

Table XXI (Concluded)

50. Opened stationery order, checked, and put away	1	1
51. Made up records for handling invoices	1	1
52. Straightened mimeograph stand	1	1
53. Typed names and addresses for files	1	1
54. Made up dept. orders	1	1
55. Made list of cream station operators	1	1
56. Arranged outline of work	1	1
57. Checked car weights and changed records	1	1

TABLE XXII

100

DUTIES OF WORKERS WHO CALLED THEMSELVES
STENOGRAPHER-BOOKKEEPERS

Duty	Workers	Days
1. Dictation and transcription	6	23
2. Opened office, dusted	3	18
3. Bank	3	7
4. Opened mail	2	12
5. Sort mail	2	12
6. General bookkeeping	2	11
7. Cleaned desk, straightened office	2	10
8. Filed correspondence	2	7
9. Reports	2	7
10. Made deposit	2	5
11. Filing	2	4
12. Helped doctor	2	3
13. Made appointment for ins. exam.	2	2
14. Inv. quotation sheet	1	6
15. Check investment quotations	1	6
16. Cashed up	1	6
17. Post cards and others	1	6
18. Made cards	1	6
19. Sealed and stamped mail	1	6
20. Made entries in cash book	1	6
21. Made telephone calls	1	6
22. Sorting and checking vouchers	1	6

Table XXII (Continued)

23. Post yesterday's business	1	6
24. Assist in exam. of patients	1	6
25. Attended office	1	6
26. Painting office furniture	1	5
27. Billing	1	4
28. Pulled cards	1	4
29. Wrote letters	1	3
30. Worked on expense and auto reports	1	3
31. Checked delinquents	1	3
32. Typed mortgages	1	3
33. Cleaned X-ray rm., lab., instruments, ordered films	1	3
34. Went to post office, up town	1	3
35. Dictation of physical exam., etc.	1	3
36. Shopped for paint and other material to improve office	1	2
37. Made new ledger cards	1	2
38. File cards	1	2
39. Posted books	1	2
40. Get mail ready	1	2
41. Balance books	1	2
42. Miscellaneous	1	1
43. Prepared dividend checks	1	1
44. Collected rents	1	1
45. Make statements for board	1	1
46. Check outside reports	1	1
47. List mortgages	1	1

Table XXII (Concluded)

48. Took application	1	1
49. Made new files	1	1
50. Enter purchases	1	1
51. Send telegrams	1	1
52. Got statements out	1	1
53. Checked and mailed ins. exam.	1	1
54. Mailed medicine to a patient	1	1
55. Reconcile bank balance	1	1
56. Made out disability report and mailed it	1	1
57. Checked and sent ins. exam.	1	1
58. Talked to patients	1	1
59. Notarized paper	1	1
60. Filled out blank	1	1
61. Attended to checks for current bills	1	1
62. Dressed emergency case	1	1

F. Combinations of Work as Shown by
Number of Workers Indicating Types of Positions

In studying the titles of the positions as given in Table XVI, page 77, it is evident that the workers have listed separately and in combination the title of bookkeeper more frequently than any one other. Referring to Table XXIII, page 104, we find bookkeeper given by 48 of the 107 workers, or in 44.9 per cent of the cases.

The 107 workers gave stenographer to indicate their work in 37, or 34.6 per cent, of the cases.

The work of cashier was third, having been mentioned by 18 workers.

Other titles given are also found in Table XXIII.

TABLE XXIII
 NUMBER OF WORKERS INDICATING
 TYPES OF POSITIONS

Position	Number	Per Cent
1. Bookkeeper	48	44.9
2. Stenographer	37	34.6
3. Cashier	18	16.8
4. Secretary	15	14
5. File Clerk	14	13
6. General Clerk	11	10
7. Bill Clerk	10	9
8. Order Clerk	8	7.5
9. Invoice Clerk	7	
10. Payroll Clerk	6	
11. Switchboard Operator	6	
12. Ledger Clerk	5	
13. Entry Clerk	5	
14. Dictaphonist	3	
15. Shipping Clerk	3	
16. Credit Clerk	3	
17. Mail Clerk	3	
18. Receiving Clerk	2	
19. Sales Manager (or Assistant)	2	
20. Stores Clerk	2	
21. Contract Clerk	1	
22. Dental Assistant	1	

Table XXIII (Concluded)

23. Manager	1	
24. Chief Clerk	1	
25. Credit Manager	1	
26. Service Manager	1	
27. Rate Clerk	1	
28. General Insurance Work	1	
29. Type Transcripts	1	
30. Trade Report Clerk	1	
31. Office Manager	1	
32. Purchasing Agent	1	
33. Superintendent of Supplies	1	
34. Charge Authorizer	1	
35. Charge Phone Operator	1	
36. Sales Auditor	1	
37. Auditor	1	
38. Time Clerk	1	
39. Assistant Advertising Man	1	
40. Cost Clerk	1	
41. Collector	1	
42. Price Clerk	1	
43. Perpetual Inventory Clerk	1	

1. Stenography Combined with other Positions. In Table XXIV, page 107, it is found that stenography is combined with 24 other positions. These combinations vary in frequency from the combination of stenography with bookkeeping 19 times to the combination of stenography with 13 other positions once only.

2. Bookkeeping Combined with other Positions. In Table XXV, page 108, it is found that bookkeeping is combined with 24 other positions. These combinations vary in frequency from the combination of bookkeeping with stenography 19 times to the combination of bookkeeping with 10 other positions once only.

3. File Clerk Combined with Other Positions. In Table XXVI, page 109, the position of file clerk is found in combination with 22 other positions.

4. Cashier Combined with other Positions. In Table XXVII, page 110, the position of cashier is found in combination with 19 other positions.

5. Secretary Combined with other Positions. In Table XXVIII, page 111, the position of secretary is found in combination with 14 other positions.

The three combinations of greatest frequency among the workers are stenographer with bookkeeper, bookkeeper with cashier, and stenographer with file clerk.

(See Table XXIX, page 112)

TABLE XXIV
 STENOGRAPHER COMBINED WITH
 OTHER POSITIONS

Position	Frequency
1. Bookkeeping	19
2. File Clerk	11
3. Cashier	6
4. Secretary	5
5. Payroll Clerk	4
6. Order Clerk	4
7. General Clerk	4
8. Dictaphonist	3
9. Invoice Clerk	3
10. Bill Clerk	3
11. Entry Clerk	2
12. Switchboard Operator	1
13. Stores Clerk	1
14. Trade Report Clerk	1
15. General Insurance Worker	1
16. Credit Clerk	1
17. Mail Clerk	1
18. Ledger Clerk	1
19. Receiving Clerk	1
20. Service Manager	1
21. Purchasing Agent	1
22. Collector	1
23. Type transcripts	1
24. Counter Clerk	1

BOOKKEEPER COMBINED WITH
OTHER POSITIONS

Position	Frequency
1. Stenographer	19
2. Cashier	13
3. Secretary	6
4. File Clerk	6
5. Bill Clerk	4
6. Payroll Clerk	4
7. General Clerk	4
8. Entry Clerk	4
9. Credit Clerk	3
10. Ledger Clerk	3
11. Order Clerk	3
12. Mail Clerk	2
13. Receiving Clerk	2
14. Stores Clerk	2
15. Shipping Clerk	1
16. Service Manager	1
17. Switchboard Operator	1
18. Auditor	1
19. Gen'l Insur. Worker	1
20. Purchasing Agent	1
21. Dictaphonist	1
22. Collector	1
23. Charge Authorizer	1
24. Time Clerk	1

FILE CLERK COMBINED WITH
OTHER POSITIONS

Position	Frequency
1. Stenographer	11
2. Bookkeeper	6
3. Order Clerk	5
4. Invoice Clerk	4
5. General Clerk	4
6. Cashier	3
7. Entry Clerk	3
8. Bill Clerk	3
9. Secretary	2
10. Payroll Clerk	2
11. Mail Clerk	2
12. Dictaphonist	1
13. Trade Report Clerk	1
14. Credit Clerk	1
15. Ledger Clerk	1
16. Receiving Clerk	1
17. Service Manager	1
18. Price Clerk	1
19. Collector	1
20. Type Transcripts	1
21. Cost Clerk	1
22. Counter Clerk	1

TABLE XXVII
CASHIER COMEINED WITH
OTHER POSITIONS

Position	Frequency
1. Bookkeeper	13
2. Stenographer	6
3. Payroll Clerk	4
4. Bill Clerk	4
5. General Clerk	3
6. Entry Clerk	3
7. File Clerk	3
8. Invoice Clerk	2
9. Stores Clerk	2
10. Credit Clerk	2
11. Ledger Clerk	2
12. Secretary	2
13. Order Clerk	2
14. Time Clerk	1
15. Receiving Clerk	1
16. Mail Clerk	1
17. Dictaphonist	1
18. Collector	1
19. Counter	1

TABLE XXVIII
SECRETARY COMBINED WITH
OTHER POSITIONS

Position	Frequency
1. Bookkeeping	6
2. Stenography	5
3. Cashier	2
4. File Clerk	2
5. Order Clerk	2
6. General Clerk	2
7. Invoice Clerk	2
8. Stores Clerk	1
9. Credit Clerk	1
10. Entry Clerk	1
11. Mail Clerk	1
12. Ledger Clerk	1
13. Receiving Clerk	1
14. Service Manager	1

TABLE XXIX
COMBINATIONS OF HIGHEST FREQUENCY

Combinations	Frequency
1. Stenographer with Bookkeeper	19
2. Bookkeeper with Cashier	13
3. Stenographer with File Clerk	11
4. Bookkeeper with File Clerk	6
5. Stenographer with Cashier	6
6. Bookkeeper with Secretary	6

III. CONCLUSIONS AND EVALUATION

A. Conclusions

1. Application of Results of Study in Evaluating or Reorganizing Present Courses of Study.

The purpose of the study was to determine the duties of office workers in Terre Haute. Yet an itemized list of such duties (Table I) is of little value in itself. It is only as the items are analyzed, grouped, and considered in connection with a course of study that the work becomes of value. The items have been analyzed in part and grouped in this study, but the most important work of all yet remains to be done. Unless that is done, that which has been done here is of no value.

Such studies are recommended to those who are interested in improving commercial education in Terre Haute. An example of what might be done is represented in the classified list (Table XXX, page 114) of bookkeeping duties which were listed in Table XVII. Those duties which are preceded by an asterisk are, in the judgment of the writer, ones which should be included in the course of study in bookkeeping in a unified and logical manner. Checking this list with the textbook and supplementary material which the teacher has been accustomed to use would enable her to distinguish items of value which perhaps have been neglected. One cannot fail to note the extreme importance of checking, proving, and balancing. These points do not in many classrooms receive as much

attention as our findings would indicate they should. The ability to independently check one's work in bookkeeping is as valuable to the pupil as the learning of the methods of entering, posting, etc.

A similar procedure may be followed by other teachers who may be interested in stenography, or in general clerical work, or in office machine operation.

TABLE XXX.
CLASSIFICATION OF DUTIES OF BOOKKEEPERS

Duty	Workers	Days
Banks:		
*1. Wrote checks	4	6
*2. Check for error in bank balance	3	12
*3. Made deposit	2	12
4. Took totals from check register	1	1
5. Add checks	1	5
6. Go to bank	1	6
*7. Post checks to journal	1	6
*8. Sort, add, list, and endorse checks	1	6
9. Sort checks and deposits from cages	1	6
10. Sort batch checks and deposits	1	6
11. Sort mail and clearing checks	1	6
12. Cut and file checks	1	6
*13. Post checks and deposits on machine	1	6

Statements:

*1. Made out statements	2	3
*2. Make monthly statements	2	2
*3. Make out weekly statements	2	2
4. Put statements in order	1	1
*5. Make financial statements	1	1
*6. Make statements for past due accounts	1	6
*7. Head statements	1	1

Original Entry:

*1. Make daily entries	3	18
*2. Enter expenses	2	7
*3. Make out and put drafts in ledger	1	1
*4. Determine total selling price, cost price, and gross profit (for each mine and record daily)	1	6
5. Record shipments in salesmen's daily record book	1	6
*6. Extend shipping prices and invoice accounts on sheets	1	6
7. Record daily shipments of cars, weights, prices, destination on to manifest	1	6
*8. Enter monthly storage	1	1
*9. Make entries in cash book and prove	1	6
*10. Make entries in cash book, enter vouchers	1	6
*11. Post to journal	1	6
*12. Enter, add, and post cash coupons	1	6
*13. Enter day's business in cash book	1	6

Posting:

*1. Posting bills	1	12
*2. Post to general ledger	2	7
*3. Put credit terms on ledger	1	1
*4. Posting accounts	1	3
*5. Posted cash	2	10
*6. Posted from returned goods book	1	1
*7. Posted credit vouchers	1	6
*8. Posted salesmen's pocket ledgers	1	6
*9. Posting from cash book and jour.	1	6
10. Post car numbers and initials to car record	1	6
*11. Enter monthly storage and post	1	1
*12. Post garage cash book to gen'l ledger, head up and add	1	5
*13. Post and make statements as each account is posted	1	6
*14. Figure and post interest charges	1	1
15. Figure and post monthly service charge	1	1

Checking, Proving, and Balancing:

*1. Check paid bills	3	9
*2. Balance journal	2	4
*3. Check accounts to draft on	1	1
*4. Check draft ledger	1	1
*5. Check cash	1	6
*6. Check for errors	1	1
*7. Run balance	2	7
*8. Balance expense book	1	3

9. Check mail and salesmen's orders for credit	1	6
*10. Looked up returns and overchgs.	1	4
*11. Checked up c.o.d. accounts	1	3
*12. Helped add all ledger accounts	1	1
*13. Checked up on mdse. on consign.	1	1
*14. Check incoming invoices with records in office to catch diff.	1	6
*15. Recheck invoice totals	1	6
16. Recapitulate hotel cash book and check	1	1
17. Check each cafe check separately against checker's sheet and file	1	5
18. Put room cards in numerical order, check, and file	1	5
19. Check cards, disbursements, cafe checks, tailor, local l.d. phones, cash adv., maid reports, room rack and l.d. phone book	1	6
*20. Adding and bal. vouchers payable	1	6
*21. Check invoices and attach receiving tickets	1	6
22. Recapitulate country sales for four days	1	1
*23. Check bills	1	6
*24. Make and prove payroll	1	1
*25. Check and add cash register slips	1	6
*26. Check stock tickets	1	2
27. Count c.o.d.'s	1	6
*28. Matched sales tickets with signed delivery tickets	1	6

Calculation:		
*1. Figure overtime	1	1
*2. Figure bills due	1	1
*3. Compiling sales	1	6
*4. Adding sales tickets	1	6
*5. Figuring profit and loss	1	1
*6. Figuring salesmen's commissions	1	6
7. Add storeroom issues	1	5
*8. Figure food percentage (Figure any percentage)	1	6
*9. Figure and post interest charges	1	1
10. Figure and post monthly service charge	1	1

2. Types of Positions for Which to Train. The positions of bookkeeper and stenographer-secretary-typist are about equal in number but are outnumbered approximately 3 to 1 by positions which are combinations. Therefore, it seems that a great degree of specialization should not be encouraged. It would probably prove helpful to the student studying stenography to also study bookkeeping-- and all should first of all have a good course in general clerical work. It is recommended that the teachers of general clerical training check their textbooks and additional teaching material with items considered as general clerical duties in this study.

B. Evaluation

The number of satisfactory time charts was not so large as was hoped for. They do, however, cover a considerable variety of kinds of businesses and sizes of offices. The number of workers from each of the 57 offices is as follows:

1 worker from the office.....	36
2 workers from the office.....	10
3 workers from the office.....	3
4 workers from the office.....	4
5 workers from the office.....	1
6 workers from the office.....	1
7 workers from the office.....	1
8 workers from the office.....	1
	57

The workers were well distributed over the city and the 154 offices visited represented the greater part of all the offices in Terre Haute.

The distribution of the ages of the workers is given on page 120. On page 120 is also found the division of workers according to sex.

IV. APPENDIX

A. Ages of Workers

15-20.....	9
20-30.....	64
30-40.....	22
Above.....	2
Not given.....	<u>10</u>
	107

B. Sex of Workers

Male.....	23
Female.....	83
Not given.....	<u>1</u>
	107

C. Recommendations for Training and Experience

(Direct quotations)

Ledger Clerk: "Bookkeeping machine. Acquainting one's self with customers' credit."

Bookkeeper, Entry, File, Invoice, Mail, Ledger, Order, Receiving, General, Stenographer, Secretary, and Service Manager: "Special credit course given by R. G. Dun & Co. Training in commercial school."

File, Order, and Trade Report Clerk: "Course in 'Fundamentals of Credit' given by R. G. Dun & Co."

Bookkeeper and Auditor: "Special accounting work covering method of computing depreciation and distribution of various expenses as more than one corporation is involved."

Secretary: "Meeting the public."

Secretary: "Journalism and proof reading."

Sales Manager: "Selling."

Bookkeeper: "Contact with public."

File, General Clerk: "Special training in checking particular work."

File, Stenographer: "Special training in checking particular work."

Switchboard Operator: "Operating a switchboard."

Bookkeeper and Secretary: "Training for insurance work. Years' of experience."

Office Manager: "Trade contacts and office policies."

Secretary: "Experience in taking instructions accurately. and carrying them out. Using one's judgment."

Stenographer: "A thorough understanding of human nature, in order to deal with the public. A general college course is most beneficial."

Stenographer: "Knowledge of insurance."

Cashier: "Handling public, remembering character, etc."

Bookkeeper, Cashier, Credit Clerk, Stenographer: "The company's system of bookkeeping."

Bookkeeper, Invoice Clerk: "Use of Elliott-Fisher machine."

Sixteen others: "Practical experience."

ANALYSIS OF DUTIES

It is hoped that the information given on these sheets when you have filled them out will be helpful in determining just what should be included in the commercial courses in the high schools in Terre Haute. No names will appear in the study. We shall appreciate your cooperation in making this study a success.

- | | |
|--|---|
| <p>1. _____
Name</p> <p>2. _____
Firm</p> <p>3. _____
In charge of employment</p> <p>4. _____
Street address of firm</p> | <p>5. Check the type of business:
 Professional _____ (kind)
 Retailer _____
 Public Utility _____
 Mfg. of _____
 Wholesaler _____
 Banker _____
 Insurance Agent _____
 Newspaper _____
 Loan Office _____
 Public Official _____
 Hotel _____
 Bldg. and Loan _____
 Add any other _____</p> |
|--|---|

6. Check below the exact name of your position. If your position is not included in this list, please describe your work in the space to the right of the columns. Check more than one if necessary.

Bookkeeper	Shipping Clerk	Add title here if not included: _____
Cashier	Stores Clerk	
Bill Clerk	Time Clerk	Description of work here if no title fits: _____
Collector	General Clerk	
Cost Clerk	Machine operator	
Credit Clerk	(other than typewriter; list machine used)	
Entry Clerk	_____	
File Clerk	Stenographer	
Invoice Clerk	Secretary	
Mail Clerk	Stenographer-Bookkeeper	
Ledger Clerk	Dictaphonist	
Order Clerk	Purchasing Agent	
Payroll Clerk	Credit Manager	
Price Clerk	General Manager	
Receiving Clerk		

7. Does your work call for any special training other than that usually given in high schools or business colleges? If so, what kind?

8. Does your work call for a more or less definite amount of experience for which it is difficult to give training in school? If so, what has been the extent and type of your experience?

9. Check: Male ___ Female ___ 10: Age: 15 to 20; 20 to 30; 30 to 40; Above 40.

TIME CHART

Please fill out conscientiously. It will be of no value if you do not. Please.

	Monday	Tuesday	Wednesday
8:00			
8:30			
9:00			
9:30			
10:00			
10:30			
11:00			
11:30			
12:00			
12:30			
1:00			
1:30			
2:00			
2:30			
3:00			
3 :30			
4:00			
4:30			
5:00			

Instructions: Fill in each half hour the work you are doing. Be as specific as possible. Notice attached specimen. You may use either typewriter, pen, or pencil. Begin any day.

List machines used:

Last of all: Go over the list of duties you have performed and star (*) the ones which you think can be learned on the job and for which no training previous to taking a position is necessary.

See next page for blanks for Thursday, Friday, and Saturday.

Time Chart

	Thursday	Friday	Saturday
8:00			
8:30			
9:00			
9:30			
10:00			
10:30			
11:00			
11:30			
12:00			
12:30			
1:00			
1:30			
2:00			
2:30			
3:00			
3:30			
4:00			
4:30			
5:00			

The sheets will be collected at the end of the week.

Thank you very much for your cooperation.

Mabel E. Kerr

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