



ACCOUNTING MACHINES—Rena Woodsell, Maisie Laird and Cathie Murray. In the background are Rita Ross and Margaret Steel operating the Summary Card Punches.



COLLATOR BAY with the machines operated by Rena Woodsell, Maisie Laird, Rita Ross.

Machine Accounting at Castle Mills

FOR quite a long time there have been requests that we devote space to IBM. To many, and understandably so, there has been something of a mystery about what IBM is, what it does, and how it benefits the day-to-day working at Castle Mills.

True it is a complicated subject, but now that the department is fully established and operational, we are delighted to turn the spotlight on its function.

Meeting the Demand for Information

The mechanisation of accounting, and its rapid expansion in the United Kingdom during the post-war years, has been brought about by the vast increase and complexity of business records, and also by the demand for more and more information of the kind required to maintain effective control of the business and to facilitate communications between its various divisions.

The photographs on this page show how our Company has been moving with the times in installing the modern equipment necessary to produce detailed and accurate records of the Company's operations in the shortest possible time. These records are most important, as it is imperative that the persons responsible for the management of the Company be kept fully informed at all times of its current financial affairs.

PUNCH-VERIFYING ROOM—Norma Conway, Maisie Laird, Rena Woodsell, Claire Player, Rita Urquhart, Mary MacLean, Yvonne Mason, Wilma Pitkethly, Margaret Steel and June Sloan.

The amount of information which is made available, and the speed at which it is produced, would be virtually impossible if our clerical force did not have the advantage of the IBM installation at Castle Mills.

Providing Sales Analysis

For instance, within a few days from the end of every month, we are in a position to issue detailed reports of our Sales achievements for that month, analysed by the various types of commodities we make, and also by our major sales outlets. We are able to provide an analysis of the sales made by each salesman for the month and year to date almost as soon as invoicing has been completed for the month.

The IBM Department also play a big part in enabling us to produce monthly profit and loss accounts shortly after the completion of the month's operations. Nowadays, in common with most large business concerns, these accounts are drawn up at the end of every month so that we always have an up-to-date picture of the Company's financial performance. This factor is very important in view of the highly competitive condition of our business world today and the constant need for awareness of what our Company is doing and where it is going.

FILING AND CLERICAL SECTION—Margaret Miller, Machine Room Supervisor (Day) (extreme right), Cathie Murray, Maisie Laird, Rita Ross and, at the filing cabinets, Wilma Pitkethly, Yvonne Mason and Mary Mackeson.



Cathie Murray operating the 604/521 Calculating Unit —the 083 Sorter can be seen in the background.

Payroll Calculations

The resources of our IBM equipment are, of course, utilised in many other ways, including payroll compilation, holiday pay calculation, labour cost distribution, compilation of sales ledgers, inventory control, both in units and sterling, and material and expense distribution.

Not the least important of these functions, and one which affects many of us in the Company, is the weekly calculation and compilation of the Castle Mills Factory and Engineers Payroll, which very briefly is effected as follows.

The production schedule made out by every operative is rated and transcribed by the timekeeping staff, and from that data IBM punch, verify and calculate each individual item, thus arriving at the gross pay for each operative. When you include the maintenance engineer's job allocations, this involves the punching, verifying and calculating of some 12,000 operations and job numbers weekly.

Each employee has a

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