

Machinery That Seems To Have a Human Brain—A Visit to the Accountant's Department Is a Lesson In The Evolution of Accounting



MACHINERY can sometimes be of fascinating interest—especially when each bit of it seems to possess a human brain.

Adding machines, of course, are familiar to most business firms. But how many—even of those experienced in the business world—can conceive of machinery so ingenious in conception, so delicate in adjustment, that it daily takes the intricate way bills of freight agents and, eventually, produces from them tabulated columns of figures?

Evolution In Accounting

Just as block signals and other modern inventions have thrown safeguards around train dispatching—as told in an article elsewhere in this issue—so machines that seem almost to think, now make easier the work of those in the accounting departments of all large corporations.

But the perfection of recent achievement seems to have been reached in the accounting machine section of the comptroller's department, described here. A trip through it is of really fascinating interest, and reveals many things which perhaps many members of the Maine Central family themselves do not know.

To a former newspaper man the thought suggests itself: Just as the modern linotype has succeeded the old style of setting type by hand, so the slide-punch machine—which resembles a linotype in certain features—is succeeding, in many ways, the old style of clerical accounting.

Therefore, a visit to the Powers accounting machine section of the comptroller's department, Maine Central general offices, is well worth while; for these uncannily educated machines—these machines that seem to have human brains—are (with the exception of four in the offices of the Portland Terminal Company on Commercial Street) the only ones east of Boston. Here is a liberal education in the art of mechanical achievement. There was an added interest for the writer of this story, perhaps; for the slide-punching machines, herein pictured, resemble

nothing so much as the linotypes in the composing room of a modern newspaper plant.

It is possible there are many agents who do not fully understand the remarkable process whereby their reports are transmuted into tabulated figures. Well, it is something like this:



The Battery of Slide-Punch Machines. It Resembles Some On a Modern Newspaper

Those In the Picture. Beginning With the Young Lady In the Foreground, Are the Misses Thelma Melchoir.

In the first place, these machines are designed, as intimated, to balance the freight agents' reports—which include forwarded and received business. Every consignment, received or forwarded, is covered by a way-bill; and there are uniform way bills on every road, the forms being mandatory by the American Railway Accounting Officers Association.