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Cost System Employing Printers Price List for Job Printing and Binding (Classic Reprint) (Paperback)

By David Ramaley

Forgotten Books, 2017. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. Excerpt from Cost System Employing Printers Price List for Job Printing and Binding The chargeable hour, which is the foundation of the cost system, is the result obtained from a systematic distribution of the expenses incident to the printing and delivery of a job of work. The assumption is that you have a general office, a composition room, a press room and, perhaps, a stock room and bindery or the necessary Space therefor, and the equip ment of type and fixtures and machinery. The first items are rent, heat and janitor services; the next are valuation expenses, depreciation, interest on investment. Insurance and taxes; fol lowed by salaries oi manager, clerks, postage and telephones, stationery and supplies, interest and discount, organization dues, etc., all of which in due proportion are divided between the different departments, according to their valuation, and the rental Space they occupy. Then there are the Special de partment expenses charged up to each department - and the footings made of the department totals-to which is added the pay roll by departments, the whole representing a month s expenses. The...



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