

## CHAPTER IX

### FORMS DESIGN AND CONTROL



Once the accounting forms have been decided to be used by the business, the next step is to consult the client whether it is the desire to buy the forms or to have them printed. Though not entirely suitable, many accounting forms are obtainable in office supplies stores.

Where it is necessary to print the forms, the system analyst must furnish the printer the necessary rulings and printing specifications and also to consider the forms and design suitable to each kind of business concerned. These printing specifications shall include the following:

1. Headings to be printed.
2. Rulings to be made.
3. Binding desired.
4. Size of the sheet.
5. Paper to be used
6. Number of copies
7. Color of the paper.

## 1. Characteristics of Good Accounting Forms

The characteristics and essential requirements of a good accounting form may be summed up, in brief, as follows:

1. It must be complete
2. It must be accurate
3. It must be neat
4. The name, heading, and particulars in the form must be self-explanatory to avoid ambiguity to the user.
5. Highly accountable forms must be pre-numbered and all numbers accounted for, even if voided, so that they can be controlled.
6. Its use should require the minimum of time and labor on the part of the user.
7. The data called for in the form can be supplied satisfactorily and without confusion.
8. The forms are essential and yield results of value to the management.
9. It must be of the same size.
10. It must contain nothing less than the required data.

## 2. Value of Accounting Forms

The value of accounting forms in any given concern, may be enumerated as follows:

1. Quicker means of identification
2. Minimize mistakes
3. More easily handled
4. All the needed data cannot be overlooked
5. Saves time and labor
6. Uniformity of size and color facilitates filing and reference
7. Expedites recording of information with the least cost

## 3. Rules for Designing Forms

Rules for designing forms can be stated as follows:

1. Before attempting to design any form, clearly define purpose for which that form is intended.
2. Carefully list all information which the form must record to fulfill its purpose.
3. Establish proper sequence of this information so that the most desirable position can be assigned to important elements and that all may be arranged for ease of recording and reference.

4. Determine amount of space necessary for proper entry of information, and decide on headings, types, size and faces, so as to give important points of proper emphasis.
5. Investigate forms serving similar or related purposes and endeavor to combine form whenever possible so that by making a number of copies at one writing, one form will serve several purposes.
6. Determine most satisfactory size that will take care of required information to the best advantage.
7. Consider grade of paper that will ensure clarity and permanency of record, satisfactorily withstand usage, and pleasant appearance.
8. Incorporate on face of each form brief instructions showing its proper use.
9. Give attention to balance and general appearance of form, especially those for external use.
10. Where forms are to be written exclusively by machine, horizontal lines should be eliminated and vertical lines reduced to minimum.

11. All forms to be mailed should be designed for use in a window envelope so as to eliminate addressing.

#### Accounting Forms to be Printed

The accounting forms to be printed can be classified into the following:

1. Supporting documents
2. Book of record
3. Book of account
4. Other memoranda

Accounting forms as a rule should be prepared in durable material that could stand constant handling and will not deteriorate rapidly when placed in the archives for future reference.

#### Type of Paper

The choice of paper will to a great extent be determined by the number of copies required, the number of times the paper will be handled, the methods of filing, how long the record is to be preserved, and convenience in its daily use. The decision in selecting the kind of paper to be used will depend on the physical course of the form from the primary handlers through the secondary handling by clerks and others.

### Size of Form

There is no hard and fast rule to follow regarding size of any particular form. Convenience in handling and filing are the criteria as they promote economy and utility. The most important information to be contained in the form must be brought to attention, because the best form should be one that brings to fore all the needed data about a particular transaction. Statements to customers must follow the size of the standard mail envelop, hence avoiding wasteful and inappropriate folding.

### Rulings of Accounting Forms

All forms to be printed should be fully designed with consideration of control purposes. Dimensions should be specified when no full size drawings are made.

What is to be emphasized here are the important data to be included in the form. This can be achieved by listing the maximum information that the form is to provide. Then comes the weighing of their relative importance. With this in mind, the arrangement of the information on the form can be well determined.