

SUBJECT INDEX

Note: Page numbers followed by “n” indicate notes.

- Accountants, 3, 32, 95, 105–106, 125,
134, 151, 156, 163
- Accounting
 functions during early years of
 Model T, 49–52
 history, 41n8
 systems, 3, 78, 129
- Accounting Department, 80–81,
108n15
- Actual cost, 83
- Additional Income Tax (1919), 46
- Aerocar Company, 35
- Alleghany Company, 115
- Ambulances, 65–66, 159, 165–166
- American Appraisal Company of
 Milwaukee, 82
- American Federation of Labor
 (AFL), 103
- Americanitis, 149
- Anderson, John W., 10–12, 18, 27, 41n1
 Anderson’s Pro forma sale and
 cost, 18
- Appraisal Department, 82, 137, 172
- Arbitration, 157
- Assemblers, 27
- Assembly line, 2
- Assistant controller, 79, 82
- Association of Licensed Automobile
 Manufacturers (ALAM),
 27–29
- Auditing, 3, 129
- Auditing Department, 50–51, 59, 73,
79, 80–82, 85, 88n25, 93–94,
101, 105, 108n15, 124, 140,
144–145, 151–156, 162–164
- Automobile, 6
 engine, 138
 invention of, 1
 production, 52
 public demand for, 12, 52
- B building, 65, 92
- B-24 Bombers, 103–107
- Balance sheet, 22, 25, 93, 95, 115, 122,
141, 152
- Battle of the Overpass, 103
- Belmont Hotel, 56
- Bendix Aviation Corporation, 116,
118–119, 123
- Benson Ford Research Center, 131, 135
- Big three, 100–101, 130
- Boeing Aircraft Company, 105
- Bohr’s process, 101
- Branch accounting, 81, 143, 163
- Bryant & Stratton Business, 21, 150
- Budgetary control, 157
- Buffalo assembly plant, 43–44, 80,
148, 152
- Building B, 65, 92
- C. R. Wilson Carriage Company,
10–11
- Cadillac Automobile Company (*see*
 Henry Ford Company)
- Cadillac Motor Company, 12n1
- Canada Business College, 15
- Cash, 19
 payroll, 123, 142
- Central Office, 95, 124, 151–152, 155,
164
- Certain Success* (Hawkins, Norval),
173–174
- Certified public accountant (CPA),
30, 117
- Chase Security Corporation of New
 York, 69

- Chevrolet, 73, 97–99, 154, 155
Chicago Tribune, 73–74
 Chrysler Corporation, 72, 99, 101, 103, 130
 Cleary Business College, 29
Concept of the Corporation, 121, 127n18
 Conference of neutrals, 62
 Consolidated Aircraft Company, 105, 161
 Continuous motion, 2, 46, 49
 Cost, 104, 153
 accounting system, 49–50, 81
 accounts, 3
 control, 99, 114, 119 121–122, 125 160–161
 cost-finding system, 117
 Cost accounting (*see* Accounting Department)
 Cost accounting department, 143, 154
Cost Accounting Theory and Practice, 117
 Cost control, 120–121, 124, 160–161
 Cost Department, 49–51, 59, 73, 82–83, 85, 157, 162
 Cost summary reports, 50–51, 85, 163
 Cost system, 31, 49–51, 83, 85–86, 117, 122, 138, 150, 158, 163–164
 Cost-cutting measures, 76, 121, 163
 Cost-plus-fixed-fee contracts (CPFF), 104–105, 144, 153–154
 Couzens, James, 10–11, 12, 15–16, 18, 20
 conflict with Ford, 56–59
 continuance of journal entries, 24
 takes control of finance and sales at Piquette Plant, 15
 CPFF contracts, 104–105, 153–155
 “Crystal Palace”, 40
 Daisy Air Rifle Company, 11, 17, 139
 \$5 day, 52–56
 Dean Marquis (*see* Marquis, Reverend Samuel)
Dearborn Independent, 130
 Decentralization, 81, 121, 123, 125, 141–142, 145, 155–157, 161, 165
 Departure of key executives, 69–75
 Depression, 99–101, 133, 149, 151–153, 164, 168
 Detroit, Toledo & Ironton Railroad, 92, 94, 141
 Detroit Auto Vehicle Company, 35
 Detroit Automobile Company, 8, 12n1,
 Detroit Street Railway Commission, 132
 Dime Bank, 57, 59n11
 Disbursement Department, 81, 85, 155, 162
 Division of labor, 2
 Dodge Brothers, 10–11, 17, 19–21, 25, 27, 41n1, 41n2, 52, 59n5, 67, 68, 69, 87n7, 92, 139–140, 148, 165, 168, 169
 Douglas Aircraft Company, 105
 Drury College, 117
 Dry Dock Engine Company, 6
 Duco paint, 98, 108n8
 Eagle Boat, 65, 73, 85, 92, 138, 141, 148, 162, 168
 Economic downturn (1920–1921), 147, 166
 Edison Illuminating Company, 6–9, 70, 137
 Edsel Ford, death of, 87n2
 Electric Vehicle Company, 26–27
 Electrical Department, 55, 77, 138
 Employment office, 53–56, 159–160
 Engineering Department, 77, 130, 156
 Ernest Breech, death of, 134
 Factory Accounting Department, 101, 151–152, 154–155
 Fair Lane, 62–63, 113, 132, 135
 Fairbanks, Morse, and Company, 117
 Finance, 3
 Financial control system, 117, 121, 123, 167

- Financial crisis (1920–1921), 74, 77,
 92, 150, 159
 Financial stability, 33
 Fixed-price contracts, 153
 1949 Ford, 123, 130
 Ford & Malcomson, 10, 21, 34, 150
 Ford, Henry, 5–9, 12, 18, 20–21, 26,
 41*n*6, 59*n*7
 buys out minority shareholders,
 67–69
 Ford accounting system, 82
 Ford administration building, 130, 152
 Ford Benzol, 81, 85, 155, 158, 162
 Ford commissary, 79, 140, 148, 168
 Ford fleet, 136–137
 Ford Foundation, The, 131
 Ford Hunger March, 102
 Ford Manufacturing Company, 25, 30,
 36, 138–139
Ford Methods and the Ford Shops
 (Arnold and Faurote), 47
 Ford Motor Company, 1–2
 \$5 day and sociological
 department, 52–56
 economic downturn (1920–1921),
 75–87
 impact on cost-cutting and
 accounting, 75–87
 key reminiscences on, 135–170
 Malcomson and creation of, 9–12
 returns to profitability, 120–126
 Ford Motor Company of Canada,
 151–152
 Ford Motor Company of England,
 152
 Ford Motor Sales, 151–152
 Ford Rotunda, 101, 108*n*10, 115, 130
Ford Times, 33, 41*n*8, 58, 61–62, 146,
 149, 169–171
 Ford V-8 (1932), 100, 101
 Ford World Headquarters, 131
 Ford's Trimotor, 131
 Fordism, 2, 56, 103
 Forditis, 149, 161
 Fordlandia, 131
 Fordson Coal Company, 93
 Fordson tractor, 65
 Frank Klingensmith, death of, 133
 Funds management, 129
 Gaukler Pointe, 158
 General accounting (*see* Auditing
 Department)
 General ledger, 51, 82, 101, 150–153,
 156, 162
 General Motors Corporation, 28, 38,
 49, 73, 82, 89*n*29, 98–100,
 103, 108*n*8, 116–119,
 121–123, 125–126, 127*n*18,
 133, 145, 149, 155, 156
 General Motors Truck Division, 117
 General overhead, 104, 145, 153–154
 Glass House, 130
 Government Contract Accounting
 Department, 153–154
 Gray model, 133
 Gray Motor Company, 133
 Great Depression, 99–100, 133, 149,
 151–153, 168
 Great War, 64–65, 92
 Greenfield Village, 66, 113, 130–131
 Guardian Bank, 159
 Hartford Rubber Company, 11
 Hawkins, Gies & Company, 25, 29,
 30, 146
 Hawkins' system, 85–86
 Henry Ford & Son Company, The, 65,
 101, 141, 151
 Henry Ford, The, 8–9, 135, 138
 Henry Ford Company, 1, 9, 12*n*1,
 89*n*28
 Henry Ford Museum of American
 Innovation, 7, 37–38,
 88*n*19, 108*n*9, 131
 Highland Park plant, 2, 39–41, 43–44,
 46–48, 50, 53, 57, 59*n*2,
 59*n*11, 64, 67, 72, 77, 80,
 83–85, 87, 91, 95–96, 99,
 107, 107*n*1, 132, 136, 138,
 142, 144, 146, 151, 155,
 160–162, 164, 168–169

- Highland Park State Bank, 57,
59n11, 132
- Hollerith machine, 88n24, 89n30
- Huron Mountain Club, 132
- Hyatt Roller Bearings, 38
- Illinois Manufacturers Cost
Association, 117
- Industrial Engineering Department, 157
- Interchangeability of parts, 2, 44, 169
- Inventory accounts, 82, 124, 151, 155
- Investment Plan, 78, 136, 141, 165
- Iron Mountain plant, 93
- J. W. Hoodwin Manufacturing
Company, 117
- James Couzens, death of, 59n9, 132
- Labor Unrest and UAW, 100–103
- Legal Tax Department, 80, 144
- Leland & Falconer, 9
- Liberty engine, 61–67, 82, 89n29
- Liberty motor, 64–66, 85, 159,
162, 166
- Lincoln Motor Company, 64, 82,
89n29, 89n31 101, 123, 126,
150, 152, 164
- “Living assembly line” (*see* Moving
assembly line)
- Luxurious cars, 35
- Lybrand, Ross Brothers &
Montgomery, 104, 124, 129,
151, 153, 155–156, 164
- Mack Avenue factory, 11, 12, 17, 18,
20, 24–25, 133, 169
- Malcomson Coal, 9, 16
- Malcomson Motor Company, 9–12
- Manufacturing Cost Department,
85, 162
- Manufacturing Department, 158, 166
- Manufacturing operations (MO), 86
- Manufacturing overhead, 117, 157
- Marine Department, 136
- Marine Department Transportation
Services, 136
- Mass demand, 2
- Mass production, 43–49
- Material shortages, 167
- Maxwell Company, 28, 97
- Metallurgy, 169
- Michigan Central Railroad in Detroit,
15–16
- Michigan Iron and Lumber
Company, 93
- Minority shareholders, 69, 86, 132,
159, 163, 166
- Henry Ford buys out, 67–69
- Model A, 10, 29, 87n5, 160
creation, 96–100
- Model B, 29, 34–35
- Model C, 29, 34–35
- Model F, 29, 34–35
- Model K, 29, 34–35
- Model N, 29, 34–37, 44, 46
- Model R, 35, 37
- Model S, 35–37
- Model T, 1–3, 31–39, 41n10, 44–46,
48, 50, 52–53, 55, 57–58,
61–62, 65–66, 76, 80, 91,
96–100, 130, 160
- accounting functions during early
years of Model T, 49–52
- growing pains and move to
Highland Park, 39–41
- marketed by Hawkins, 34
- in Piquette factory, 146
- and public reception, 53
- success of, 70–71
- touring car, 164–165
- truck located at Greenfield Village
at The Henry Ford, 66
- Model TT truck, 81
- Morgan firm for financing, 62
- Moving assembly line, 2, 35, 43–49, 91
- My Life and Work* (Ford), 45, 87,
88n16
- National Cash Register payroll
machines, 157
- National Labor Relations Act (1935),
102

- New Deal, The, 131, 159
- New departmental-overhead-cost-finding system, 117
- New York Central Railroad, 76, 136
- New York Times*, 29, 63
- “Nickel and dime” business, 122
- North American Aviation, 118
- Northwestern University School of Commerce, 79, 143
- Office of Price Administration (OPA), 122
- Old Colony Trust Company, 69, 88*n*10, 159
- Oldsmobile, 18–19, 119, 149
- Oral reminiscences, 3
- Organization Committee, 120
- Organizational Problems of Ford Motor Company, 129
- Overhead allocation, 51, 106
- Owen Bombard reminiscences on Ford Motor Company, 135
- Owen W. Bombard Interviews Series, 172
- Packard Motor Car Company, 1, 35, 47, 64, 133, 153, 158
- Park Place, 150
- Parts Department, 77, 142
- Payroll system, 78–79, 82, 86, 101, 107, 123–124, 141–142, 152, 157, 163, 169
- Peace Ship, 63–64, 69, 92, 164
- Pennroad Corporation, 95
- Perpetual inventories, 66, 84–85, 158, 163, 166–167
- Physical inventory, 152, 156, 164
- Pierce-Arrow, 35
- Piquette Avenue Plant, 24–26
 - Anderson’s Pro forma sale and cost of sales per car, 18
 - balance sheet, 22–23
 - cash, 19–20
 - continuance of journal entries, 24
 - factory, 39
 - four-wheeled bicycle, 21–22
 - models, 34–35
 - plant, 25–26, 35
- Planning and programming, 129
- Planning Department, 155
- Planning Office, 119, 120
- Policy Committee, 129–130
- Policy Letters, 123
- Power Department, 138
- Pratt & Whitney engines, 103–107, 108*n*13, 153–155, 161
- Precision-tooling, 2
- Principles of Scientific Management, The*, 2, 47
- Procuring raw materials process, 47
- Production Control Department, 152
- Profit centers, 80, 85
- Profit-sharing plan, 54
- Property Accounting Department, 155
- Public accounting firm, 81–82
- Public Image of Henry Ford, The* (Lewis), 55–56
- Public relations, 29, 62–64, 114, 129, 135
- Purchasing Department, 66, 75–77, 83, 124, 136, 138, 166, 168
- Pyroxylin, 108*n*8
- Quadricycle, 7
- “Quiz Kids” *see* Whiz Kids
- Rear Axle Housing Department, 138
- Recession (1920–1921), 163
- Report of Management Meeting, 130
- Responsibility accounting, 157
- Revenue controls, 121
- River Rouge, 65, 67, 72, 94, 96
- Rosie the Riveter, 106
- Rotunda building, 101, 108*n*10, 115, 120, 130
- Rouge “B” Building, 65
- Rouge Plant and vertical integration, 91–96
- Rouge River, 91–92, 99
- Scientific management, 2, 46–47, 49
- Selden Suit, 26–29
- Self-propelled steam engine, 5

- Service Department, 32, 81, 102
Simple cost system, 49
Single-entry branch accounting system, 144
Social consciousness, 57
Social engineering, 55
Socialist tendencies, 54
Society of Automotive Engineers, 129
Sociological Department, 52, 54–56, 61, 72, 165, 167
Sperry gun sight, 107
St. Louis branch, 39, 85, 162
Standard cost systems, 49
Standard Oil Company, 20, 29
Standardization of parts, 2
Stock Department, 64, 84, 94, 141, 166–167
Submarine listener, 66

Tabulating Department, 155
Tax Department, 80, 143, 163
Taxation, 86
Taylorism, 2, 47
The American Machinist, 6, 138
Thompson and Black system, 78, 80, 82–86, 88*n*21, 137, 158, 163–164, 167
Time Study Department, 45
Timekeepers, 2, 50, 78, 141, 160
Tin Goose, 131
Tin Lizzie (*see* Model T)
Traveling auditors, 80, 85, 101, 143–145, 149, 152, 164

United Auto Workers (UAW), 102
 labor unrest and, 100–103
Unusual Assignment for Accountant, 172–173
US War Department, 111

V-8 engine, 119, 130
Vanadium steel, 29, 36, 37, 71, 146, 169
Vertical integration, 91–96

Wagner Act, 102
Walton School of Commerce, 117
“Waste elimination” campaign, 78
Whiz Kids impact company, 113–120, 129
Willow Run plant, 103–108, 111, 154–155
Wills Sainte Claire, Inc., 71–72
Winton Motor Carriage Company, 26–27
Workforce, 72, 99, 100, 106, 121, 161
World War I and liberty engines, 61–67
World War II, 91–107
World’s Fair in Chicago, 101

Yellow Cab Manufacturing Company, 117
Yellow Truck and Coach Manufacturing Company, 117