ACCOUNTING FORMS

Club Official, C. P. A., Perfects Simplified Uniform System for Golf Clubs

Golf clubs during the years of the depression have been made seriously aware of the need of an accounting system of uniformity and flexibility that would permit comparison of operations as well as a simple, precise and illuminating picture of operating results and status.

Earlier this year a series of articles in GOLFDOM presented the need of uniform accounting in the golf field. These articles were based on many interviews and letters with club officials and managers. In the course of these articles more than 100 annual statements of golf clubs were analyzed carefully, yet only in rare cases was it possible to compare operating results.

Out of the considerable interest and comment marking the publication of this series on what uniform accounting could do for golf clubs there has come a golf club set-up of uniform accounts made by Horace P. Griffith, C. P. A., of Griffith & Co., accountants, Girard Trust Co. Bldg., Philadelphia, and his associates. Mr. Griffith, as a golf club official, has been acquainted with golf club accounting problems for some time, and in preparing the uniform system for golf clubs made a study of a number of the annual statements GOLFDOM was privileged to inspect.

The system, as worked out by Griffith, uses the accrual method of accounting throughout. Monthly result of operations may be compared with the budget as it was set up at the beginning of the year, thus closely checking on current conditions.

The simplicity and flexibility of the Griffith system commend it to golf clubs of widely varying operating conditions. Basic elements in the chart of accounts are: assets, liabilities, departmental control, departmental income and departmental expenditures. The completeness of the detail and the manner of handling the forms employed in the Griffith system seem to make the operation of the system such that true uniformity must be attained.

In presenting the system, detailed simple instructions for its use are given. Samples of the forms for use in the system also are set forth in the exhibit.

There are 4 forms for caddie service and 22 forms for the rest of the system. Although the mention of 22 forms indicate to the smaller clubs that the system is too elaborate for their use, quite the contrary is true, according to some managers and officials of smaller clubs who have inspected the forms. The nature of the forms is such that careful check is kept on each operation, without the necessity of having an expert bookkeeper operating the system.

One of the forms that covers a vital detail frequently neglected, for some mysterious reason—or no reason at all, in golf club annual statements is a membership report. In this report there are columns for the report at the end of the current month and at the end of the last fiscal year.

Costs and samples of the forms will be available in the near future from Mr. Griffith. To him those many officials and managers cognizant of the need of a wide revision and drive for uniformity in golf club accounting are referred for complete details of the excellent job he has done in working to help the clubs learn what the score is, financially.

SEEK MORE TOURNEYS

Tournament Golfers Supplement PGA Campaign for Purses

Formation of a Tournament Golfers' Association, news of which first was blasted in newspapers as a John Brown's raid starting a civil war in professional golfer ranks, turns out to be just increased business promotion on the part of the pros.

No officers have been elected by the newly organized group. Bob Harlow, veteran manager of golfers who has figured prominently in the tournament and exhibition-golf pictures for many years, has been made manager of the Tournament Golfers' Association. Harlow, former sports editor, left the newspaper business to take the road ahead of the Hagen-Kirkwood show which proved the most lucrative team operation in golf history. He also has handled Hagen's booking and
other business interests for some time and managed several Ryder Cup teams on profitable tours. During the 1931-32 winter season he was manager of the PGA tournament bureau.

The PGA looks on the new organization as one composed of PGA members of unquestioned loyalty. Harlow, speaking for the Tournament players, denies conflict with the PGA. The PGA attitude is that the tournament pros interests are being capably handled on an adequate part-time basis by Francis Powers, syndicate sports writer, who undertook the management of the PGA tournament bureau in August. Powers has announced a winter schedule involving approximately $50,000 in prize money, which the PGA points out is no small dough in breadline times. The Ryder Cup expenses for 1933 will account for between $10,000 and $12,000, which is approximately a quarter of the PGA total budget.

The soft spot in the PGA winter tournament schedule is February and March, so the boys at Miami decided the way to get some money was to invest in direct solicitation along the Gulf coast and in Florida. Hence the hiring of Harlow, who will go ahead of the show, pitch the tents and beat the big drum; jobs which can't come in the mail-order category.

There seems to be no kick about what the PGA has done with the portion of the budget allotted to tournament promotion; the Miami group merely having decided that more selling heat would bring in more tournaments. Since they were willing to back their judgment with some of their own money, the situation analyzes down to a simple business proposition instead of a causus belli, or causus belly-ache, to blend our profuse and profound use of the classical languages with the patois of the locker-rooms on the tournament circuit.

Kirkwood to Circle Globe as Tourists' Pro

JOE KIRKWOOD, trick shot maestro, will sail from New York early in January on the Augustus of the Italian line for a world cruise of instruction and exhibitions. Joe will do his stuff in exhibitions at the ports of call and will devote himself daily to the instruction of the cruising duffers. The cruise hits the Mediterranean, Africa, India, Ceylon, China, Japan, Hawaii, California and way stations.

Here's How to Install Cheap Archery Golf Course

ONE OF THE happy features of archery-golf is that full facilities for playing the game can be installed on any golf course for an extremely nominal investment. In simplest form, all that is needed is a makeshift target near each green of the links and a supply of bows and arrows available for rental to the members. From this elementary form the equipment can be elaborated to the point where an investment of a thousand or two dollars has been made, but this refinement adds little to the game and common sense will generally hold the club's investment below 3 or 4 hundred dollars.

Let us consider the cheapest practical installation. Purchase one standard bale of straw for each hole at which you plan to erect a target. These bales should not cost over 50c each in a bull market. Select a location near but not on each green and place the bale of straw on end, fastening it in place by driving a stake through it from the top into the ground.

Next, purchase for each bale a 24-inch square of oilcloth or sign-painters' cloth, and paint 20¼-inch targets on these squares, the bullseyes 4½ inches across, surrounded by two 4-inch circles, the inner one red, the outer one black. These targets correspond to the cup on a golf green and are tied or otherwise fastened to the front face of the straw bales.

The object of the game is to score with an arrow in each of the targets of the round in the least number of shots, but since the rules of archery-golf prohibit shots at the targets from a distance less than five yards in some cases and ten in others (no matter how near the archer has laid an approach arrow) it is a good idea to procure a number of stakes about 18 inches long and drive four of them into the ground around each target to indicate the 5-yard zone and four others to indicate the 10-yard zone. These stakes are not essential, but they are a great convenience to the players and save many arguments over how far an arrow lies from a target.

Clubs Can Limit Costs

The actual cash investment in the above is less than $20.00, not counting labor of painting target faces and the cost of installation. Some clubs spend a little more money and have oil-cloth covers made that slip snugly over the straw bales. This