

General Ledger

Classic AS/AP™

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PREFACE

This manual is intended for users who understand the concepts of basic accounting and bookkeeping, are familiar with the basic operations of their computer hardware, and who understand the accounting and bookkeeping procedures and requirements of their company.

All of the **AS/APtm** manuals have been structured around the assumption that the user understands the basic conventions of the **AS/APtm** program as described in the System Utilities Manual.

The single most confusing reference in the manuals is the convention of indicating a specific key which is to be pressed. The "<" and ">" symbols are used to enclose the *name* of a specific key. Therefore, <A> indicates that the user is to press the *letter* "A". When not assigned a specific Hot Key function within a program module, the following assignments are in effect.

<F2> Function key #2 places a "½" in the alpha data entry field. This is only effective if the key isn't programmed for a different Hot Key purpose displayed on the screen.

<F4> Function key #4 places a "¼" in the alpha data entry field. This is only effective if the key isn't programmed for a different Hot Key purpose displayed on the screen.

<F10> Function key #10 is used at any point that the user wishes to jump through an entire input screen without making any changes. This is only effective if the key isn't programmed for a different Hot Key purpose displayed on the screen.

<Esc> Indicates the key that is usually marked "Esc". The "Escape" key is used for just that, to escape from where you are. If <Esc> is pressed from most menus, the program will back one menu.

If escape is used during data entry, it will terminate the entry process. In most cases if <Esc> is pressed **during** data entry, it will cause the system to ignore the last input. This does not include points in the program where the system specifically instructs the user to press <Esc> to quit or return to the previous menu.

<Enter> Indicates that the user is to press the <Return>, <Enter>, **5**, or equivalent key.

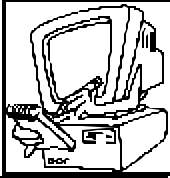
<Ctrl> The Control key is **always** used in conjunction with another key, in the same manner as the shift key. <Ctrl><Y> indicates that the user is to press the Control key and the letter "Y" at the same time.

<PgDn> Page Down key on the numeric key pad. If the number lock (NumLock) light is lit, the user can press the <Shift> and <PgDn> at the same time to get the desired effect. The same rules are true for *all* of the keys in the numeric key pad. Other related keys include : <PgUp>, <Home>, and <End>

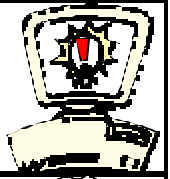
<Ins> The 'Insert' key will toggle the *INSERT* function on and off. With *Insert On*, whatever the user enters from the keyboard, will push existing characters to the right of the data entry field.

 The *Delete* key will delete the character under the cursor, when the key is pressed.

Shown below are the five other symbols that appear throughout the **AS/AP™** manuals and a brief description of each:



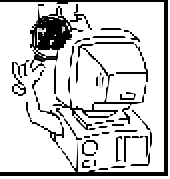
NOTES: IN THE LONG TERM THESE ITEMS MAY SERVE TO BE VERY HELPFUL.



WARNING: THESE IMAGES WILL HELP YOU AVOID TROUBLE.



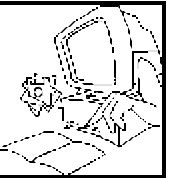
DANGER: *EXTREMELY* IMPORTANT ISSUES WILL BE PRECEDED BY THIS IMAGE.



UNDER DEVELOPMENT: THIS IMAGE DENOTES AREAS OF THE PROGRAM THAT ARE UNDER DEVELOPMENT.



CUSTOM MODIFICATIONS: THIS IMAGE WILL POINT OUT AREAS OF THE PROGRAM THAT INVOLVE CUSTOM MODIFICATIONS.



REFERENCE: THIS IMAGE IS USED TO INSTRUCT THE USER TO REFER TO ANOTHER MANUAL FOR FURTHER INFORMATION.

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General Ledger

Introduction

In February, 1991, we released what was called the *NEW General Ledger* system. Although this was a giant step forward in performance, flexibility, and maintenance, the most significant milestone was the fact that the General Ledger had been the last vestige of the original *AS/AP™* Accounting system written in 1983 and 1984, and released on January 1, 1985. In the years since its original release, the *AS/AP™* General Ledger system has constantly been expanded, updated, and refined.

For a comparison of the *OLD* and *NEW* ledger systems, refer to Appendix B on page 67 of this manual.

The first menu to appear in the General Ledger system is the Ledger Master Menu.

Util Ledger Payable Receiv Sales Finish Raw Mat'l Payroll E D I

1. General Ledger Maintenance 2. Journal Transactions 3. Trial Balance 4. Financial Statements 5. Month-End-Closing - GL S. Message System	Your Company	August 4, 1997
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To run any of the other functions you will need your General Ledger and Chart Of Accounts set up. Function 1 shows you how to do that in *AS/AP™*.

The normal procedure for setting up the *AS/AP™* Ledger system for the first time is to:

1. Create your Chart of Accounts, see example in Appendix D, page 71.
2. Using the General Journal Transaction, you can enter the closing figures for each account from the preceding end of period trial balance. You can also enter a Beginning Balance [see "Add/Edit An Account" selection on page 13 for more explanation].

The **GL** menu provides direct access to all major functions of the General Ledger module of the *AS/AP™* Accounting System.

Function 3 includes a variety of trial balances while function 4 handles the Balance Sheet and Income Statement

The operator can print the trial balances and Balance Sheet at any time. However, the Income Statement can only be printed if there is income from sales in the General Ledger Data Base.

0

GL Account Maintenance

To post any transactions to the Ledger, the system must have accounts. Function '1' allows you to add, change, delete and print listings of your Chart of Accounts.

It is important to note that in computer terms, the **AS/AP™** Chart of Accounts contains more information than it would in a manual system. In an older style manual system, a Chart of Accounts is nothing more than a list of account numbers and a description of what each account is. Also, every account is a working account i.e. every account potentially carries a debit or credit balance.

In the newer style computer Chart of Accounts, in addition to the account numbers and descriptions, accounts may or may not carry dollar balances. Most accounts are working accounts (i.e. carry balances), but not all. Each account carries with it information used to format the financial reports (Balance Sheet and Income Statement), as well as the special reports. *SOME ACCOUNTS ARE USED SOLELY FOR THIS FORMATTING PURPOSE.*

Preplanning your Chart of Accounts is a good idea. Besides needing to know what accounts to have, you will also want to know how you want your reports to appear. In addition to the several appendices in this manual with sample reports and the Chart of Accounts which was used to produce them, the program provides you with sample printout reports which you can run before or after entering new accounts to see where their placement will be on the financial statements. If the appearance is not correct, the location in which an account prints on a report can be changed using Selection 1.

When the user selects Function '1', General Ledger Maintenance, the following submenu will be displayed:

```

[General Ledger Maintenance]
1. Add/Edit/Delete Accounts
2. Reserved
3. Reserved
4. Print Listing of Accounts
5. Special Ledger Reports
6. Reserved
7. Account Activity (Single Account)
8. Account Balance (Query)
9. Add/Change Prior Period or Budget
Amounts
A. Recalculate Prior Year
B. Edit Closing Dates
C. Change Years
M. Maintain Translation Tables
R. Rebuild GL Indexes
<Esc> - Return to Previous Menu

```

Add/Edit/Delete Accounts

Upon selecting this option the following screen will be displayed giving the user the ability to perform many tasks associated with the GL Accounts:

Acc#	Dept	Descr	Type	Col	Group	S&A	Cmc	Spec	Beginning
1000		CASH	1	0					000
1100		CURRENT ASSETS	1	0					000
1200		CURRENT LIABILITIES	2	0					000
1300		INCOME	3	0					000
1400		EXPENSES	4	0					000

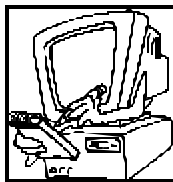
Pressing <Esc> will return the user to the GL Maintenance submenu. The options <Home> and <End> will take the user to the first or last account, respectively. To perform the tasks of Adding, Editing, or Deleting Accounts see the sections below.

Each account has a unique number associated with it. There may also be a company number and department number if you have activated the departmental option (Refer to the Utility Manual).

A valid account number has 4 digits. You can use from 0001 to 9998. Since this system does not require the establishment of a maximum number of accounts, you have a great deal of freedom in your

account numbering system.

AS/AP™ is designed with a certain convention in mind. The financial statements (reports) assume that you have divided the Chart of Accounts into 4 sections - 1) Assets, 2) Capital & Liabilities, 3) Income and 4) Expenses. The account numbers are stored in ascending order. Therefore, the beginning account number for Assets should be the (numerically) lowest number in your chart. **NOTE:** *Actually, you will most likely have the report header information as the numerically lowest accounts, since you will want those lines to print first on the balance sheet.* Expenses will have the highest account numbers and Capital, Liabilities, and Income will lie somewhere between.



NOTE: ACCOUNT NUMBER '9999' IS A SPECIAL RESERVED NUMBER AND SHOULD NOT BE USED IN THIS CASE, THEREFORE THE HIGHEST NUMBER THAT SHOULD BE USED IS '9998'.

For example, you might use the following convention: account numbers beginning at 1000 are Assets, those beginning at 2000 are Liabilities, those beginning at 3000 are Income and those beginning at 4000 are Expenses. This works well, is consistent with generally accepted accounting procedure, and gives the bulk of the accounts to expenses where the greatest detail and number of accounts is needed.

As another example, you could begin Assets at number 1500, Capital & Liabilities at 2640, Income at 3916 and Expenses at 6201. Although this would be an unusual division, it is consistent with AS/AP™'s convention (that the accounts be grouped by assets first, the capital & liabilities next, then income, and expenses last, in ascending order) and therefore would be allowed.

The important point to remember is that within the range from 0001 to 9998 you have freedom to number your accounts any way you want so long as the first group is Assets, the next group is Capital & Liabilities, the third group is

Income, and the last group is Expenses, AND you do not mix accounts from one group with accounts of another group.

However, there is **ONE EXCEPTION** to the above freedom: The last working account (type 2) in the Capital & Liabilities group **MUST** be Current Earnings. If any type 2 or 3 accounts are numerically between Current Earnings and the beginning of Income, they will not be included on the financial statements.

A complete account has the following parts:

1. Account Number - The GL Account Number is a 4 digit code that relates to a particular Account. For data entry purposes, this Account **MUST** be either a type 2 or 3. These are what are known as 'Working Accounts.' In other words, they accumulate the money. The other accounts are either formatting, totaling, or summary accounts and cannot be used to post money.

2. Company (Division) / Department Number - 3 digits where the first digit is the company and the next two digits are the department within that company.

3. Description - 25 spaces (Optional)

4. Type - 1 space. Choices are:

S. Summary Account (summarizes Type 2 & 3. See Below)

1. Header Account (Text)
2. Data Account (Numeric)
3. Data Account, Inter-company Transactions (Numeric)
4. Totals Type 2 & 3 Accounts
5. Totals Type 4 Accounts
6. Totals Type 5 Accounts (Balance Sheet Only)
7. Totals Type 6 Accounts (Balance Sheet Only)
8. Draws a 10-space line in Column 2,3 and 4 (Balance Sheet Only - See "Column" Below)
9. Final Total (Balance Sheet Only)

5. Group Ending - 4 digits Defines the maximum account number to be included in the Summary Account total. Also used for Inter-company 'book transfers' between inventory, receivables, and payables.

6. Column - 1 digit Defines the position in which the data will be placed on the Balance Sheet. A Type S (Summary) will need a column, whereas a Type 2 or 3 will not when used with a Summary Account.

0. Centers the Header (Type 1 Account) on the page.

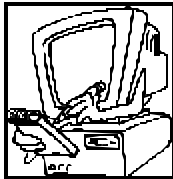
1. Places the Header (Type 1 Account) at the left margin, but indents Data records (Type 2 & 3 Accounts) five (5) spaces.
2. Places amounts from Type 2, 3, and Total accounts in the left-most amount column. (39 spaces from the left margin).
3. Places amounts from Type 2, 3, and Totals accounts in the center amount column. (51 spaces from the left margin).
4. Places amounts from Type 2, 3, and Totals accounts in the right-most amount column. (64 spaces from the left margin).

7. S&A - 2 digits The line number (1-99) on the Source & Application of Funds Statement (report) where the Data

Account (Type 2 or 3 Account) will print.

8. CWC - 2 digits The line number (1-99) on the Change In Working Capital Statement where the Data Account (Type 2 or 3 Account) will print.

9. SPECIAL - 2 digits The line number (1-99) on a Special User Defined Statement where the Data Account (Type 2 or 3 Account) will print.



NOTE: WHEN CREATING ACCOUNTS WITH DEPARTMENTS TURNED ON YOU DO NOT HAVE TO CREATE SEPARATE TOTALING ACCOUNTS FOR EACH DEPARTMENT. THE TOTALING ACCOUNT USED FOR THE COMPANY INCOME STATEMENT WILL BE USED FOR THE DEPARTMENT INCOME STATEMENT.

Before actually entering a new account, we need to spend some time discussing exactly what type to make an account, and what column to print that account in. The following will aid you in setting up a good working Chart of Accounts the first time, but even if things don't turn out as you expect, there is no need for alarm. You can change account types and columns as often as you wish and observe the effect by printing the sample format reports until you get exactly what you want.

Turn to the sample Chart of Accounts, Appendix D on page 71 included with the system. This is a sample Chart of Accounts. In the left hand column is the **G/L #** (General Ledger Account Number). When you print a listing of the Chart of Accounts, departments may or may not show up, depending on whether that option is turned on or off (see Utility Menu - Function 3 - Master File Maintenance). Our sample shows the departments under the heading '**Dept. No**'. Next is a description (up to 25 characters). Then there are columns for **Type**, **Col** (Column), **Group** (Group Ending Account Number), **S&A** (Source and Application of Funds Report), **CWC** (Change In Working Capital Report), and **Special** (Special User Defined Report).

All accounts have a 4 digit account number. Notice that they are in numeric order from lowest to highest. Not all accounts have a description. For example, look at account 1197. The description is blank. This is perfectly acceptable, and useful. When this account prints on the Balance Sheet, it will produce a blank line (for reasons of line spacing). This is an example of a way in which an account is used for formatting and not for carrying a balance. Look at the '**Type**' for account 1200. It is a Type 1 - a heading account. Remember only Type 2 or 3 accounts can actually carry a balance.

Another example of a heading account is 1000. In our sample Chart, it is the first account. Because it is a Type (1), it also is a heading or title. When this account prints on the balance sheet, we want it to act as a label for all the asset accounts which will follow. In our sample Balance Sheet, we wanted the description for account 1000 to print in a centered position on the page. Therefore, we gave account 1000 a **Col** (Column) code of 0 (Zero).

A detailed example of the Chart of Accounts can be found in Appendix D on page 71. A detailed Balance Sheet appears on page 51 of this manual.

To help you understand the formatting a little better, you should know that when **AS/AP™** prints a financial statement, it begins at the first account in your Chart and processes one account at a time until the report is complete. In our example, the Balance Sheet begins with account 1000.

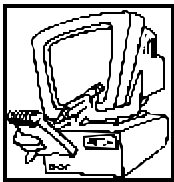
We wanted to use the second account, (1010), as a heading, but this time we did not want it to print in the center of the page. Therefore we gave it a **Col** (Column) code of 1. This causes it to print on the left hand side of the page. (If you've forgotten exactly where the Column Code tells **AS/AP**TM to print, turn back a few pages and review that section again). We also wanted to draw a line under it, so we used the next account, 1011, to provide that. We entered the line in the place of the description, gave it a Type 1 (heading code) and then a Column code of 1.

You can see now what we meant when we said the Balance Sheet report begins with the first account in your Chart of Accounts (the beginning of Assets) and steps through one account at a time until it reaches the beginning of the Income accounts (i.e. through the end of Capital & Liabilities). At that point the balance sheet report is finished. The same is true for the income statement, only it begins at the Income group instead of at the Assets group.

Now look at the Chart of Accounts, beginning with Account 1019. This is a Summary Account. It summarizes the two accounts which follow.

If you have multiple companies or departments, the two accounts following Account 1019 might all have the same description and G/L No. They would differ in the Department Number. The first 'PETTY CASH' account (1020) might have a Dept. of '000'. Remember that the first digit in the department number is the company or division. So the account would belong to Company 0 (Zero). The next two digits in the department number are '00' meaning that this account belongs to department '00' within company 0.

Another 'PETTY CASH' Account (1020) might have a department of '100' meaning this is company 1, and department '00' within that company. A third 'PETTY CASH' account might have a department of '101' meaning that that account belongs to company 1 and department '01' within that company, etc.



NOTE: IF YOU DO NOT USE MULTIPLE COMPANIES OR DEPARTMENTS, ALL YOUR G/L ACCOUNTS WILL CARRY '000' AS THE DEFAULT DEPARTMENT NUMBER.

Also note that in the multi department mode **AS/AP**TM assumes that at least one of your companies is '000'. If you must use other department numbers, and therefore do not have '000' for one of the departments, you will not be able to print all of the financial statements and options discussed in this manual. Of course, the **AS/AP**TM system was never intended as a total solution. It is a tool. Used intelligently, the system is a powerful tool. Used carelessly, it is a dangerous weapon.

Our sample Chart of Accounts is set up for a business with only 1 company (division). If we had 3 divisions and 3 departments in each division, we would have 9 accounts in each group, etc. Most small businesses will probably not use the multiple company feature. In which case, there will only be one of each account.

You can imagine that a Balance Sheet could grow to be a lengthy report if each account printed on its own line. The solution to this is to use a summary account just before any group of related accounts.

In our example, account 1019 is a summary account just ahead of the two accounts 'PETTY CASH' and 'CASH IN BANK'. When the financial statement reaches the Type S (Summary) account, it looks for a group ending number in the 'GROUP' column. This is the account number you want the program to subtotal through. The program will include the

account balance of any account beginning with the next account after the Summary account and ending with the last G/L No. which is numerically equivalent to or lower than the ending group number.

In our example, we gave the summary account (1019) a group ending of 1040. The program looked at the next account. It found 1020 to be less than the group ending, so it included the account balance in the subtotal. It then skipped to the next account. Here again, the account (1030) was less than the group ending, so it too was included. This process continued until account 1130 was encountered. At that point the G/L number was greater than the group ending. The summary process stopped. The subtotal was printed (using the description provided by the summary account - 1019), and it printed in column 2, which was also provided by the summary account. See the example of the Balance Sheet on page 51.

Summary accounts find their greatest use with the multiple company/department option.

To draw a line under a column of numbers, we used a new account, 1197, without any description (i.e. we didn't want any description to print). We gave it a Type 8. Since we want the line under the column of numbers in Column 2, we also give 1197 a Column Code of 2. Type 8 draws a single line.

To sum all the Current Asset Accounts up to this point, Type 2 (and Type 3 Accounts if any), we used a Type 4 account (Account 1198). Remember, Type 4 accounts sum (add up) preceding Type 2 and 3 Accounts which have not already been summed in a previous group. We could print the subtotal in column 2, but for appearance, we liked it by itself in the next column to the right - Column 3. Notice that we gave account 1198 a Column code of 3 to move it over to the right.

After 1198 printed, we wanted a blank line (for readability), so we used 1199, Type 1, Column 1, with a blank description. Then we used 1200 to head our Fixed Assets group (a Type 1, Column 1), with 1201 to underline 1200.

Notice that Type 1 accounts do not print their account numbers even when that option is called for. Only Type 2 and 3 accounts will show their account numbers, since they are the only working account types which really carry debit or credit balances. However, the sample format report will show all account numbers so that you can easily spot which account is printing in the wrong place.

After the underline (account 1201), the report printed the summary account (FIXED ASSETS) and subtotaled that with account 1250 (Type 4, column 3).

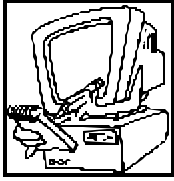
In our sample, in Appendix D on page 71, if we had had more asset accounts, we would have repeated the procedure of printing a heading, printing Type 2 (and 3) accounts, subtotaling them with a type 4 and printing the result in column 3.

When we came to the end of Assets, we needed to total all the subtotals we had printed so far. We could have used a Type 5, 6, 7, or 9, since any one of these will subtotal the types of lesser value, and we had only used Type 4 so far. Because this was the end of the Assets side of our Balance Sheet, Level 9 is the best choice. Level 9 sums everything below it, and prints a final total. Notice that a Type 9 needs no Column information since it always prints in the 4th column and after a Type 9, the program prints a double line, signifying a final total.

Then we began on the Liabilities and Capital side of the Balance Sheet.

We needed a heading to start this section. We used account 2000 as a Type 1, printing in Column 0 (centered on the page). The formatting is similar to the beginning of the Assets side of the Balance Sheet.

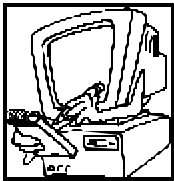
After the sales tax, the report drew a line (2149, Type 8), and used a Type 5 summation account (2150). We used a Type 5, instead of a Type 4 because we didn't want this subtotal to be included in the subtotal for Total Equity (3335) later in the report.



NOTE: TO AVOID CLUTTER, ANY TYPE 2 OR 3 ACCOUNT WHERE THE CURRENT BALANCE AND YEAR TO DATE BALANCE ARE BOTH 0 (ZERO) WILL NOT PRINT ON THE REPORT.

Account 3125 is a Type 4. It summed everything lower than 4 which was not already summed. In this case that was only 3110 and 3115. The result of this summation is placed in column 3.

The report continued with 3310 and 3320. These two accounts (Retained and Current Earnings) are special. We directed these Type 2 accounts to print in column 3 just to show them separately. The G/L No. for these two accounts must be listed correctly in your company files (<U-1-S1 - Function 7>) or this report will give an erroneous total.



NOTE: RECALL THAT THE CURRENT EARNINGS ACCOUNT MUST BE THE LAST TYPE 2 IN YOUR CAPITAL AND LIABILITIES GROUP.

Next we wanted a subtotal of our Capital accounts. We used a Type 5 for account 3335 since we wanted it to sum the preceding Type 2's (Current and Retained Earnings), as well as Net Capital (3125), itself a type 4. Now you can understand why we made 2150 a Type 5 instead of a Type 4. If we had made it a Type 4, it would have been included in the subtotal for account 3335, since a Type 4,5,6,7, or 9 (in this case 5) sums all previously un-summed types which are lower than itself.

We needed a subtotal underline (3336 - Type 8), and after a blank line (3899) for readability, we wanted a sum of our capital and liabilities. Since this was a final total, we wanted to use a Type 9 which prints in the 4th column with a double underline.

That completed the Balance Sheet. The figure printed for account 3900 was exactly the same as the figure printed for account 1999. In other words, Total Assets equaled Total Capital + Total Liabilities.

As you can see, you have many choices about where to place figures on your report. You may have to run a balance sheet sample report several times until you get the report looking the way you want. It is common to have formatting errors when setting up the Financial Statements and this is why we provided the Sample Printout Report. With that report, you can immediately see where your accounts will print, even though you don't yet have any balances in the accounts. You should feel free to experiment.

Changing the account types and column types will not harm your chart of accounts. However, changing a Type 2 or 3 account to another type will make them no longer available for posting, and should be avoided. In fact, if the account has a current or year to date balance, **AS/AP™** will not allow a change to any type other than 2 or 3. Also, to run the reports for either the Balance Sheet or the Income Statement, **(you must have valid account numbers in your company**

master file telling the program where Assets stops and Liabilities begins, etc. See Utility System - Function 7, S1 for further details).

The Income Statement (Profit and Loss Statement), has fewer options. Essentially it is a columnar report. Only Type 4 and Type 5 summation accounts are recognized. Also, only two column codes are recognized. A 'Col' code of 0 (Zero) prints the account description in the middle of the 32 space description field (area), while a 'Col' code of 1 (One) prints the description at the left hand margin.

The sample Income Statement in Appendix C on page 69 has account numbers provided so that you can compare the report to the Chart of Accounts in Appendix D on page 71 which produced it. Take notice of a few points: the single subtotal underlines are not produced by a Type 8 account, they are printed after every Type 4 or Type 5 subtotal. The last account in your Chart of Accounts should be a type 5. Following the last account, a double line will print, signifying the final total.

For reasons of readability, some account balances have had their signs changed (i.e. those which normally carry credit balances). Also, the Ratio for this report is Income. Income is the default ratio unless you specifically choose another using Option D, <L-4-1-D>, when running the report. Notice that Total Income has a ratio of 100.00% - All the other ratios are relative percentages to Total Income.

We suggest you use the Chart of Accounts in Appendix D on page 71 and beginning at account 4000, step through each account until you reach the end of the chart, looking to see where that line printed on the Income Statement. Since the setup procedure is so similar to the Balance Sheet, you should have little trouble.

Now that you understand what the Chart of Accounts does in AS/AP™ let's see how to enter the accounts into the Chart.

Pressing <F8> from the list of accounts screen displayed at the beginning of this discussion, <L-1-1-F8> and below will allow you to Print the Format of the financial reports. The following prompt will be displayed upon selecting the option:

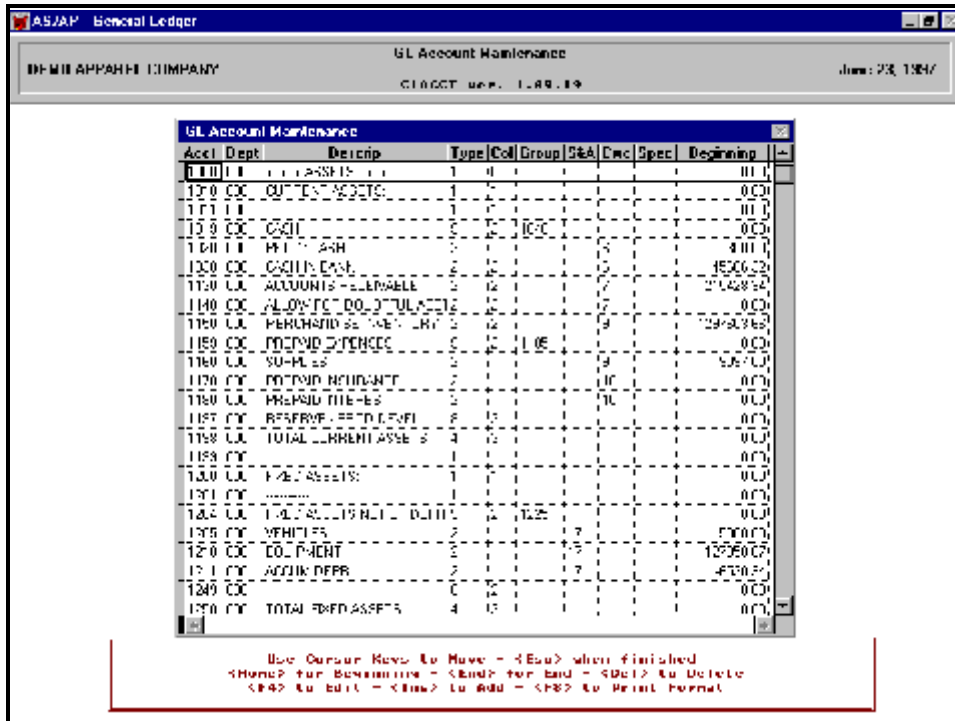
- 1. Print Balance Sheet Format
- 2. Print Income Statement Format

ENTER SELECTION (<ESC> TO QUIT) █

Once making your selection the user will be prompted to turn on the printer and press any key to continue. Once complete pressing <Esc> will return the user to the list of accounts screen.

Add New Account

The screen will clear and present this input screen:



The cursor will be in the leftmost column, under the heading **Acct**. If you wish to enter a new account number, press the <Ins>ert key. The following will then be displayed on the screen:

Acct Dept

Enter a four digit account number. Do not embed any blanks (spaces) in the middle of your number. That will cause the program to work incorrectly.

If you have activated the departmental option, enter a three digit department number. If you have not set up departments, the program will skip the field. The first digit of the three digit department number is

the company (division) identifier, and the last two digits identify the department. If you have one company, use 0 (Zero) for the company identifier. For example, Division 0, Department 10 would then be '010'.

You can have up to 10 companies (divisions 0-9) with up to 99 departments for each division. For example, if you have 2 companies, with 2 departments each, and you want an expense account to keep track of electricity used for each department, you might do the following:

	Account	Department
First Company -	5310	000
" "	5310	001
Second Company -	5310	100
" "	5310	101

The financial statements are looking for the first digit in the department group to mean a company, and the last two digits to mean a particular department. If you follow this convention, you can get reports for individual departments within a company, all departments for a particular company (division) and a consolidated report for all your companies.

If you do not enter a department number (or don't use that option), then all department numbers default to '000'.

After you have entered an account (and possibly department) number, the program checks to see if that account number is already in use. If it is, you will get this message:



Selecting <OK> will return you to the list of accounts screen.

Also, if you enter an account less than 1000, or a department less than zero, you will receive a message telling you it is not permissible.

After the new account number has been certified to be available, the following fields will be added to the screen:

Description	Ty	Col	Group	S&A	CWC	Spc
.....

Descriptions are up to 25 characters and will be converted to upper case letters. You do not need to enter a description. Don't forget that a blank description is the correct way to print a blank line on financial statements. When finished entering the description, press <Enter> to enter the Type.

Every account MUST have a type. The choices are <S>ummary, or the numbers 1 through 9. If you enter something other than one of these, you will get the following message:

Account Type Must Be (1-9), or "S" (Summary). (Enter Type:)

You will not be able to continue until you correctly enter one of the above choices.

A Type 2 account is a general working account. A Type 3 is an inter-company working account. It is important to have such accounts because the balances they carry are used for internal statements showing a department's performance relative to the outside world, but are automatically eliminated when consolidated financial statements are printed.

Types 4-7 and 9 are summing accounts. They contain no balances. Rather, the program uses them to determine when a particular group of type 2 (and possibly type 3) accounts needs to be summed and a group total printed. A new page will be started after a Type 9.

Type 8 just prints lines on the Balance Sheet and doesn't sum anything.

The Balance Sheet uses all 5 levels of summing (Types 4-7 and 9), the Income Statement only uses 2 levels of summing (Types 4 and 5).

The column (**Col**) specifies where the account will print on the Balance Sheet. Valid choices are 0 and 1 (for Type 1 Header Accounts), 2 (which begins printing in the 40th column of 80 columns), 3 (which begins printing in the 50th column) and 4 (which prints beginning in the 64th column). A Zero will center the type 1 (heading) in the middle of the 80 column page, while a 1 will cause the heading to be printed at the left margin.

The Income Statement recognizes 0 and 1 as the only valid choices. A zero will cause a type 1 heading to be printed in the middle of a 32 column space (beginning from the left margin), and a 1 will cause the heading to be printed flush with the left margin.

The Group is a 4-digit account number through which you want a summary total taken. For example, a section of a chart of accounts might appear:

Account	Dept	Description	Type	Col	Group
6230	000	- TAXES -	S		6250
6235	000	CITY TAXES		2	
6240	000	STATE TAXES		2	
6245	000	UTILITY TAXES		2	
6250	000	LICENSES		2	
6260	000	RENT		2	

This would allow the Income Statement to treat all the accounts from 6230 to 6250 as a single group. You would see one description (- TAXES -) and the dollar amount shown would be the sum of all the type 2 (and 3 accounts if any) in that group. If you want to see the detail which makes up the group, then you would select the supporting detail option when you run the financial reports. This group feature is especially useful for making compact, summary reports.

To use the 'Group' feature, you must make sure that the accounts you want in the group are numerically next to each other. If you accidentally include an account(s) in the middle of the group which has nothing to do with the group, it will be included, and the subtotal shown in the reports will have little meaning.

Notice also that the header (or label) for the group is listed as a type 'S' (Summary) account. If the ending group number is blank, the program will skip the beginning group member and give all the detail. If this happens, check to see that you have a proper ending group account number. The program will process accounts until an account is reached whose value is greater than the ending group number, or until the end of the Chart of Accounts file is reached (whichever happens first).

The next three columns are for the three special (user defined) reports, Source & Application of Funds (**S&A**), Change in Working Capital (**CWC**) and **Special** (entirely user defined).

Once these fields are entered, if the Type is a '2' or '3', working account, the beginning balance field will be displayed

Description	Ty	Col	Group	S&A	CWC	Spc	Beginning Balance
.....

The beginning balance can be added at this entry or can be added in the edit mode - Function <F4>.

Once the information has been entered the account will be added to the screen and the user will be returned to the 'Acct.' and 'Dpt' fields for another account to be added. If finished adding accounts press <Esc> to return to the list of accounts screen.

After entering new accounts, you will be given an opportunity to do a format printout to see if you got the "type" and column correct. This is the same sample printout you could have done before entering new account numbers. The printout allows you to get either an Income Statement or a Balance Sheet format. You can run either or both reports. Following the format reports, you will be returned to the ledger maintenance submenu.

Edit An Account

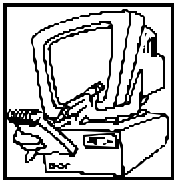
This option will display the same list of accounts screen that has been previously displayed, however, option <F4> will allow the user to edit the information already in the system for the selected account.

After highlighting the account the user wishes to edit and pressing <F4> the following information will appear in the box below the screen:

Acct	Dept	Description	Ty	Col	Group	S&A	CWC	Spc	Beginning Balance
------	------	-------------	----	-----	-------	-----	-----	-----	-------------------

You cannot change the account number nor the department number. All the fields which make up an account have been explained under Selection 1 (Add New Account).

Once the changes have been made they will be reflected on the list of accounts screen. The user may then proceed as desired.



NOTE: THE BEGINNING BALANCE FIELD WILL ONLY DISPLAY IF THE ACCOUNT TYPE IS A '2' OR '3', WORKING ACCOUNT.

Delete An Account

General Ledger Accounts can be deleted by simply highlighting the account and pressing ete. However, be careful and PLAN AHEAD. The system verifies that an account does NOT have activity or a balance for the CURRENT year before permitting the operator to complete the process. But, there are several other considerations.

< The system DOES NOT check prior year files before deleting an Account. If activity exists in a prior year and you attempt to print a prior year comparative statement, AFTER deleting an Account, there MAY be an imbalance.

Since Prior Year records are maintained with their original Chart of Accounts, you can still make Journal Entries and print Trial Balances after deleting an Account from the Current Year.

< There is no way to police the prior, dormant, account that you are trying to delete.

For example, when Inventory items are added and edited, a default GL Sales Account is entered. As orders are created, this account is passed to the Sales Order detail file.

The system will have to verify the contents of the Open Sales Order, Open Invoice, Open Payables, Inventory Master, Employee Master, Vendor Master, and Customer Master files.

Although this question is presently being addressed, if we DO modify the system, it will be a time consuming delay to the end user once the tests are in place. Therefore, we expect, most users will bypass the option.

< Once an account is found to be unnecessary, the best procedure is to suspend use of the account for a one or two year period before deleting. This will give you a chance to work it out of the system.

Assuming everything is correct, the description will be displayed on the screen, and the following prompt will appear:

```

Account Description XXXX XXXXX
Confirm Deletion Of This Account?

  Yes      No

```

A <N>o will return the user to the list of accounts screen, ignoring the attempted deletion. A <Y>es will display the following:

```
One Moment While Checking All Transaction Files
```

During this time, the program is checking to see if there are any unposted entries for this account in any of the temporary working journal databases. If there are, you will not be able to continue and will receive a message similar to:

```
There Is An Entry For This Account In The Payroll Journal.

Deletion Cannot Take Place. Press Any Key To Continue.
```

This is for your protection. If you delete an account (or series of accounts), it is entirely possible that when those temporary journals are posted, they will try to post an entry to a nonexistent account. That would wreak havoc with your whole accounting system.

When the deletions are complete, the user will be returned to the list of accounts screen. The best time to delete accounts is at the close of the year, when all P&L accounts have 0 (zero) balances.

As a word of caution, be careful when deleting seemingly useless accounts. You may have to set them back up to provide formatting for your reports.

Print Listing Of Accounts

Selection '4' displays the following submenu which offers various types of Account Listings:

```

[Report Data Selections]
1. Full Printout (All Date Fields).....
2. Printout Working Accounts (Type 2 or 3) Only
3. Printout Working Accounts With Beginning
Balances
<Esc> - Return to Previous Menu

```

The first selection on the submenu, **Full Printout (All Data Fields)**, allows everything you entered under 'Adding A New Account' to print out. You will not see the current, year to date, or beginning balances carried in any type 2 or 3 account on this report.

The second selection, **Printout Working Accounts (Type 2 or 3) Only**, shows only the account and description.

This report is handy for entry operators, since these are the only accounts to which amounts can be posted.

The last of the three selections, **Printout Working Accounts With Beginning Balances**, shows Type 2 and Type 3 accounts along with any beginning of the year balances which you entered using the 'Add/Edit Account' routine (Selection 1).

No matter which report you choose, you will be asked:

Turn On Your Printer and Press Any Key To Begin Printing (<Esc> to Quit)

If the user wishes to view the report on screen, simply press <F> for file and the printed report will be displayed, instead of printed.

Following the report, (or if you press <Esc> to Quit), you will be returned to the Account Printout submenu where you may print another report, or press <Enter> to return to the maintenance submenu.

Special Ledger Reports



THIS OPTION IS AVAILABLE BY SPECIAL ORDER.

Account Activity (Single Account)

This selection allows the posting activity of a particular type 2 or type 3 account to be printed or viewed on the screen.

When option '7' is selected, the user will be prompted:

Account No. (<Esc> to End) Dept. 000

The departmental option will appear only if you have activated departments.

The program will check for the requested account. If the account is not found, or the account is not a type 2 or 3, you will receive the following prompt:

GL Description to Search for?
[Press <Enter> to Scan entire list]

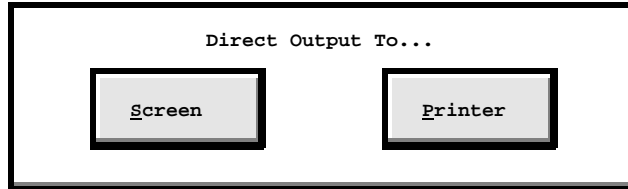
Assuming the account number is valid, the program prompts for the dates between which you would like to view the account (the current working date will default into the fields):

```

Beginning Date (<Esc to Quit)  mm/dd/yy
Ending Date (<Esc> to edit)    mm/dd/yy
Through Which Fiscal Period? .....10

```

Next the program prompts for how the user wants to view the account:



The default is to the screen. If you choose to print the report, you will be asked to make sure your printer is on line and ready.

The program will begin printing (or displaying) the report, unless there are no transactions to be found in which case you will receive this message:

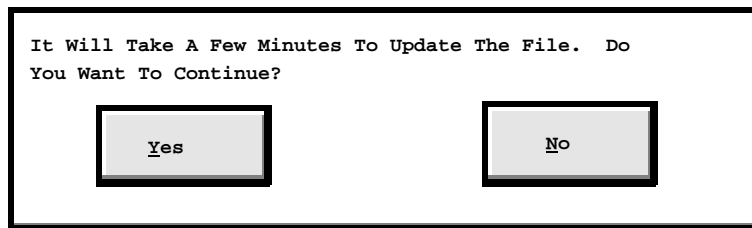
NO DETAIL FOR SELECTED PERIOD...

If you elected to view the account on the screen, you will have to press <Enter> to continue viewing after the screen fills completely with transactions.

After the report is finished, you will be returned to the prompt which asks for an Account Number in case you wish to view another account. If you do not, press <Esc> and you will be returned to the Maintenance submenu.

Account Balance (Query)

This selection allows you to look at the beginning of the period, current, and year to date balances of any Type 2, Type 3 or Type 'S' account you choose. To use this option, after selecting '8' from the submenu, you will be prompted:



A <N>o will return you to the General Ledger Maintenance submenu. A <Y>es will display an 'Updating GL File...' message and then prompt:

```

Account To Query (<Esc> to Quit)  Dept. Number 000
Description      Beginning      Current      Year To Date

```

After entering a valid account number, the following will appear at the bottom of the screen:

For Which Fiscal Period?

If you choose a Type 'S' (Summary) and have properly filled out the group ending, the amount you see will be the sum total for all the accounts in that group. For example, if you have 5 sales accounts and want to see your overall sales picture, you could enter each of the five accounts, note the amounts and add them up on a calculator. That's tedious. As an alternative, if you have a Type 'S' summary account immediately preceding and a group ending encompassing the five sales accounts, you can enter the account number of the summary account and the computer will add the five sales accounts for you.

You will then receive the prompt 'Press any key to continue...'. Pressing any key will return you to the 'Account To Query' prompt. Pressing <Esc> will then return you to the General Ledger Maintenance submenu.

Add/Change Prior Period or Budget Amounts

Upon selecting '9', the following submenu will appear:

```
[Budget Maintenance]
1. Change Budget Amounts
2. C

### h

ange Prior Period Amounts
3. C

### h

ange Prior Year Amounts
4. C

### h

ange Next Year Budgets
5. P

### r

int Budget Amounts
6. P

### r

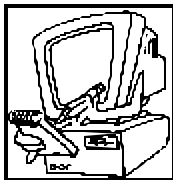
int Prior Period Amounts
7. P

### r

int Prior Year Amounts
8. P

### r

int Next Year Budgets
<Esc> - Return to Previous
Menu
```

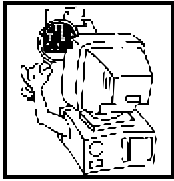


NOTE: THERE ARE 13 PERIODS AVAILABLE, BUT ONLY THE FIRST 12 SHOULD BE USED FOR MOST SYSTEMS. THE 13TH PERIOD WOULD BE AVAILABLE BY SPECIAL ORDER.

Use selections 1, 2,& 3 to make changes to a requested account by entering the number of the account, and the correct amount for the different periods when the fields are displayed on the screen.

Use selections 4, 5,& 6 to print a listing of the various accounts and their current contents.

Recalculate Prior Year



THIS OPTION IS NOT PRESENTLY IMPLEMENTED...

Edit Closing Dates

When this selection is chosen you will see the following screen. The operator can enter the closing dates for each period of the current fiscal year. These dates only need to be setup initially during installation. The program will automatically increment these fields as each year is closed to the next year.

1. 01/31/96	7. 07/31/96
2. 02/28/96	8. 08/31/96
3. 03/31/96	9. 09/30/96
4. 04/30/96	10. 10/31/96
5. 05/31/96	11. 11/30/96
6. 06/30/96	12. 12/31/96

When complete you will receive the prompt:

Update File?

Yes	No	Cancel
-----	----	--------

A <C>ancel will return you to the General Ledger Maintenance submenu, ignoring any changes made to the current closing dates. A <N>o will return you to the first date and allow you to reenter the closing dates. A <Y>es will update the file and return you to the General Ledger Maintenance submenu.

Change Years

The first prompt that you will receive upon selecting option 'C' from the GL Maintenance submenu is:

Change to Which Fiscal Year?

Once you have entered the new fiscal year that you wish to work with you will be returned to the General Ledger Maintenance submenu.

At this point the user will be able to run menu selections for the "GL Maintenance" submenu but once you leave this submenu the fiscal year reverts back to the current year.

Maintain Translation Tables



THIS OPTION IS AVAILABLE BY SPECIAL ORDER...

Rebuild GL Indexes

Once the operator selects option 'R' from the GL Maintenance submenu the following message will be displayed:

Building Index Keys...

This function is intended to re-build the index keys in the event that one or more become damaged. You will find a selection on the Utility Menu that permits the operator to re-build all of the indexes throughout the system.

In addition, we have provided more specific re-index functions attached to most menu systems, that are designed to index only the files required by that system.

WHAT IS AN INDEX?

An index is actually a type of data file that stores information on the location of specific data, from the database to which it is associated.

An example of the purpose and effect of an index is easy to understand.

You have a Customer Master file with 10,000 customers. If you use the xBase command 'LOCATE' to sequentially search for a Customer Code, the further down the file the Code occurs, the longer it will take to find. This means that you expect anywhere from 1 second to several minutes or more for your search, EVERY TIME YOU SEARCH. Obviously, the average is many, many seconds.

However, if you create an index using the Customer Code as the 'key', the system records the location of each Customer Code in the index file. Creating this index takes a few seconds initially, but, only milliseconds to update when codes are added or changed.

Some real numbers for creating indexes, for those who are interested, were run on an 80386 SX/20 with 4 Mb RAM, a 19 ms 88 Mb SyQuest Cartridge, 10,000 records were indexed in 3 to 5 seconds. On an 80486 SX/25 Compaq ProLinea with 8 Mb RAM, 10,000 records were indexed in .9 to 1.36 seconds for a simple index and 1.59 to 2.27 for a compound index.

When the system has finished reindexing the operator will be returned to the General Ledger Maintenance submenu with a 'General Ledger Indexes...Completed' message.

0

Journal Transactions

Before using Function 2 you must set up your Chart of Accounts using Function 1. Although the system has a Sample Chart of Accounts already loaded, you will probably have to, at minimum, repair some of the accounts.

The General Ledger receives entries from the Accounts Receivable, Invoicing, Payroll, and Accounts Payable portions of **AS/AP™**, as well as from 5 subsidiary journals, the General Journal, the Repeating Journal, the Reversing Journal, the Cash Disbursements Journal, and the Prior Year Journal.

In the following discussion, a 'Transaction' is an individual item, while an 'Entry' is two or more balancing Transactions.

In Function 2 you first enter at least two transactions (one debit, one credit) using Selection 1. Each entry may contain unlimited transactions. Function 2 journal entries which balance are held in a temporary database and may be edited (changed) using Selection 2 before posting to the Ledger.

Using either Selection 1 to 'Enter' or Selection 2 to 'Edit' does not affect the General Ledger.

In Selection 3, the temporary entries are posted to the General Ledger and to the transaction file (which stores a copy of each transaction which affects the Ledger).

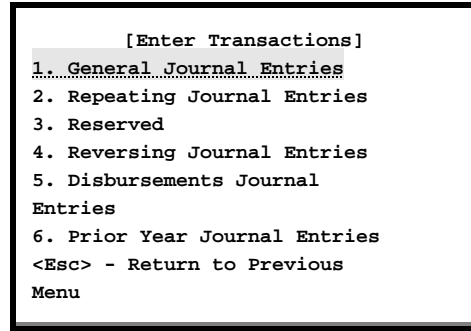
The sub-selections for each Selection are essentially identical. All that changes from one selection to another is the name, and the way the program internally handles the data. Once you become used to working with one journal, the others will seem easy. Therefore, we will only discuss in detail the overall procedure for the General Journal. In the discussion of the other journal selections, we will mention only the differences between them and the General Journal.

Upon selecting Function '2', the following submenu will be displayed:

```
1. Enter Transactions
2. Edit Transactions
3. Post Transactions
4. Printout of Transactions
5. Delete Transaction Groups
6. Verify Transactions
<Esc> - Return to Previous
Menu
```

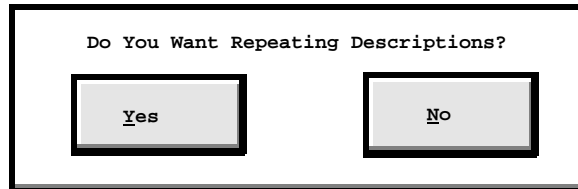
Enter Transactions

Upon selecting option '1' from the previous menu, the following submenu will appear:



General Journal Entries

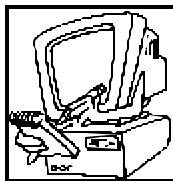
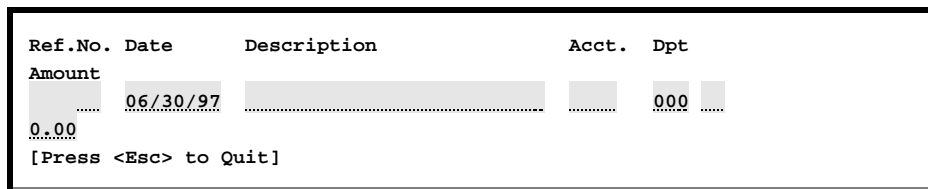
After choosing Selection '1,' the screen will clear and the user will be prompted:



Regardless of which you choose the system will proceed as follows.

Before you can begin making entries, the program has to set up some working files.

The first prompt that the user will receive is the following:



NOTE: IT IS NOT RECOMMENDED THAT YOU USE 'Q' AS THE FIRST LETTER OF A REFERENCE NUMBER, SINCE THE SYSTEM MAY THINK THAT YOU WANT TO QUIT.

You do not need to enter a reference number. If you do not have one, press <Enter> to go to the date field.

Next, enter the date of the transaction. If you press <Enter> without entering a date, the system date will be accepted as the desired date.

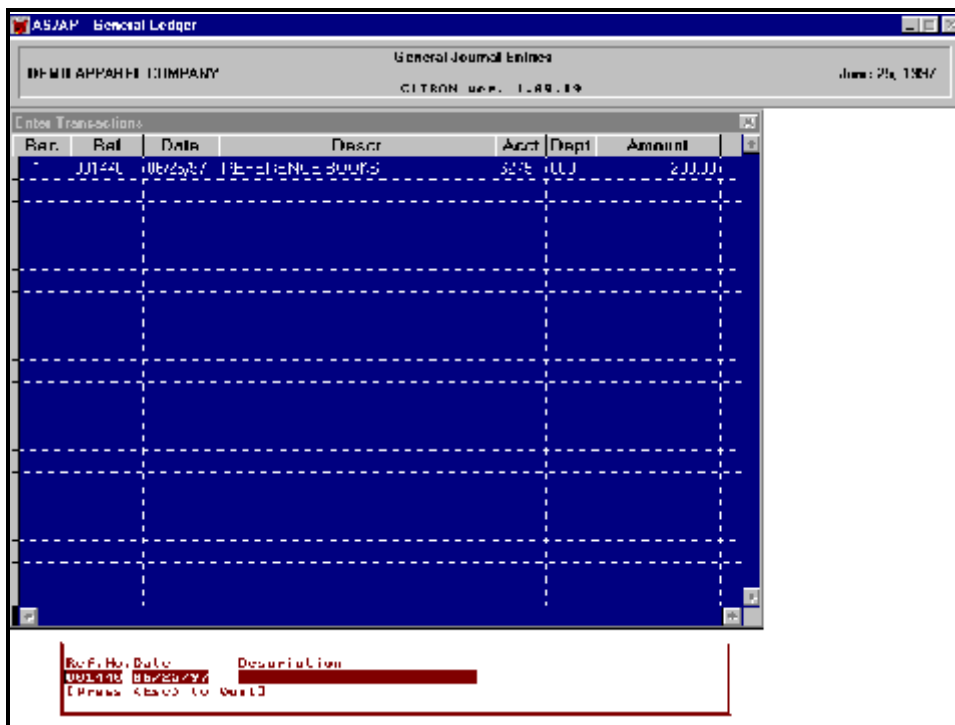
Following the date, enter a description (which is up to 25 characters and optional). The description will be in upper case letters. **Note:** The Repeating Journal is limited to 15 spaces in the description.

Next enter a valid type 2 or 3 account number (and optionally a department number if that feature is activated). Account type 2 is for Working Accounts and type 3 is reserved for Working Accounts used for inter-company transfers. The program will search for the account to verify it. If it does not find a valid account, you will be prompted:

```
GL Description to Search For? .....
[Press <Enter> to Scan Entire List]
```

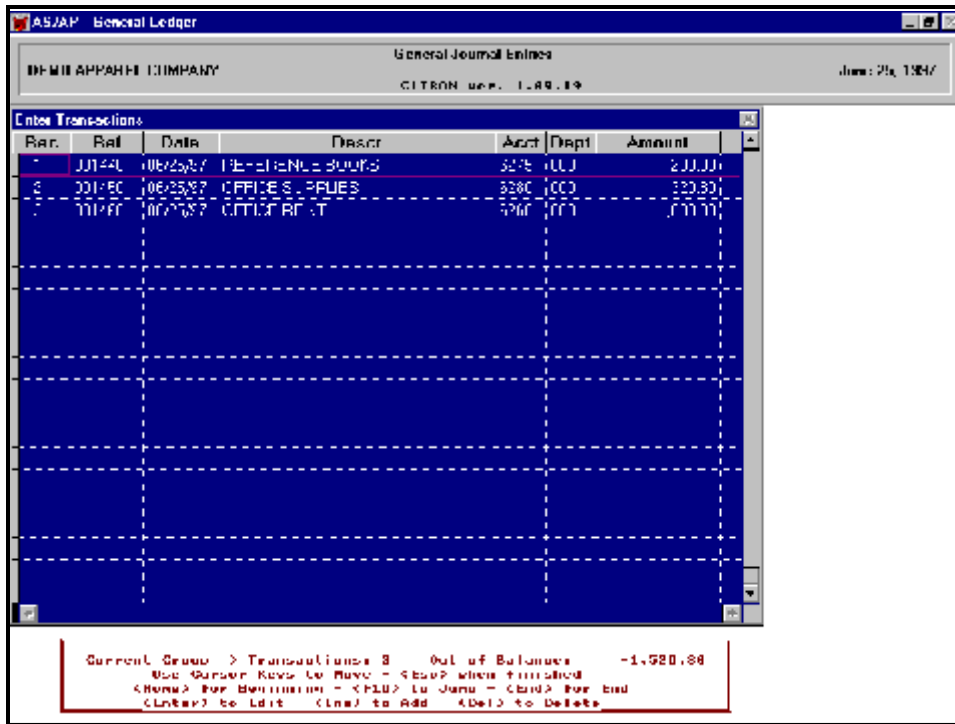
Scroll through until you find the account that you wish to post to. Enter the amount of the debit or credit. Transactions take the form of a positive (no + sign) number for debits and a negative number (with the - sign) for credits.

Once the entry has been made the following screen will appear (shown below with sample data):



Once the screen appears the system will be sitting in the 'Ref. No.' field waiting for another transaction. The program knows that the sum of the transactions is not zero.

This will continue until the user presses <Esc>. The following screen will then be displayed (shown with sample data):



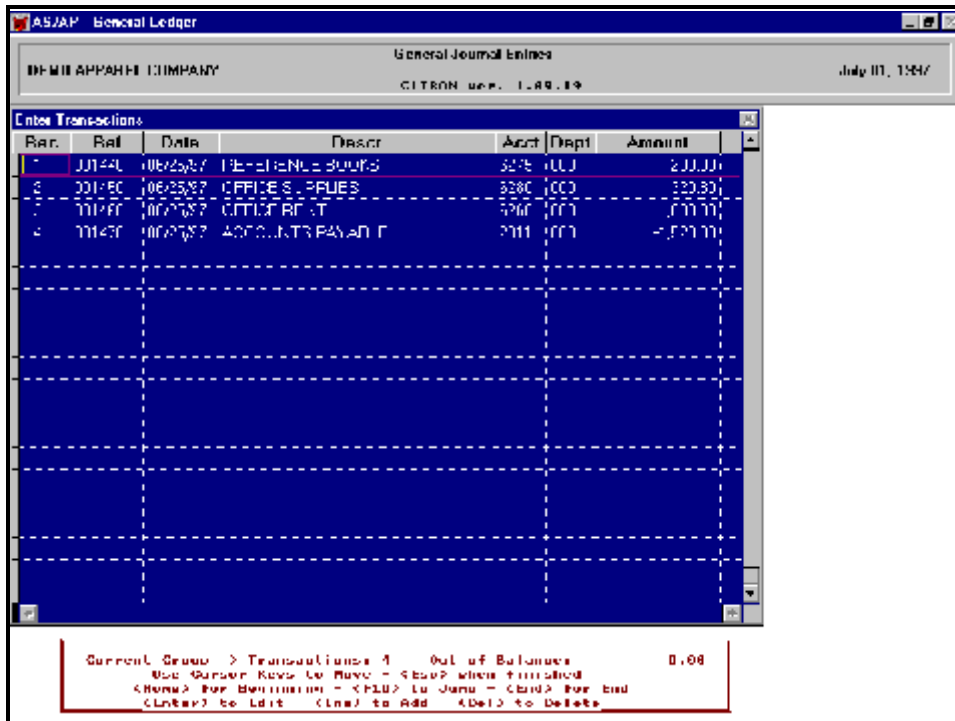
Notice that the journal, according to our sample, is out of balance by \$1,520.80. At this point the user can scroll through the entries using the arrow keys, <Home> to jump to the beginning, <End> to jump to the end, or <F10> to jump to a specific entry.

If any entries need to be edited, press <Enter> once the entry is highlighted and make any necessary adjustments.

If any entries have been left out, press the <Insert> key and add them to the journal.

If there are any entries that need to be deleted, highlight them and press the <Delete> key.

At this point the user needs to debit an account for the out of balance amount. In this example we debited the Accounts Payable account. Then press <Esc> and the following screen will be displayed (shown with sample data):

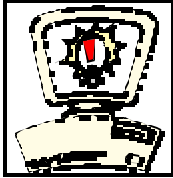


Notice that the journal out of balance amount is now \$0.00.

Only balanced transactions (i.e. completed entries) will be placed into the temporary working journal file. Remember that a transaction is a group of two or more lines which will result in a balanced entry into the General Ledger.

Once the user has finished, pressing <Esc> will further prompt:

Update Transaction File?	
<input type="button" value="Yes"/>	<input type="button" value="No"/>



WARNING!!! IF THERE WERE ANY INSERTIONS, DELETIONS, OR EDITIONS THAT WERE MADE ACCIDENTALLY, THIS IS THE TIME TO FIX THEM! SELECT <N>O NOW!

Selecting <N>o will ignore any changes that were just made and prompt the following. A <Y>es will update the file with the changes and further prompt:

Enter Another Transaction Set?	
<input type="button" value="Yes"/>	<input type="button" value="No"/>

A <Y>es will redisplay the Enter Transaction screen. A <N>o will then prompt:

Do You Want A Transaction Database Printout?	
<input type="button" value="Yes"/>	<input type="button" value="No"/>

A <Y>es will prompt for the operator to turn on the printer and press any key to continue. Once the printing is complete, or if <N>o was selected above, the operator will be returned to the Journal Transactions submenu.

Using our sample from above, (and assuming there are no other transactions in the database) the report would look like the following:

General Journal Transaction Journal As of 06/25/97
 DEMO APPAREL COMPANY Page 1

*** EDIT RUN ***

No.	Ref. #	Date	SC	Description	Account	Dept.	Amount
1	dcs	11/21/96	GJ	PAYROLL TAXES	2011	000	10000.00
2	dcs	11/21/96	GJ	PAYROLL TAXES	2140	000	-10000.00
3	001440	06/25/97	GJ	REFERENCE BOOKS	6275	000	200.00
4	001450	06/25/97	GJ	OFFICE SUPPLIES	6280	000	320.80
5	001460	06/25/97	GJ	OFFICE RENT	6260	000	1000.00
6	001470	06/25/97	GJ	ACCOUNTS PAYABLE	2011	000	-1520.80

TOTALS:		TRANSACTIONS	DEBITS	CREDITS	BALANCE		
		2	11520.80	-11520.80			0.00

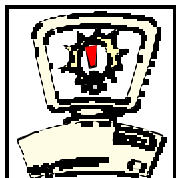
--- TRANSACTION DISTRIBUTION SUMMARY ---

Acct. No.	Dept.	Total
2011	000	8479.20
2140	000	-10000.00
6260	000	1000.00
6275	000	200.00
6280	000	320.80

DEBITS....	10000.00
CREDITS...	-10000.00
BALANCE...	0.00

Notice the phrase '*** EDIT RUN ***' in the upper left corner of the report. This is provided to distinguish this report from the actual posting register (journal) since the two are the same except for the 'Edit Run' notice or a 'Batch' number (when posted using Function 3). Batch numbers will be more fully explained later. The most important thing to remember about Batch numbers and reports, in general, is that if a report includes a Batch number, there has been an update performed by the system. If a report does NOT have a Batch number, the system has NOT been updated.

Following the printout, you will be returned to the Journal Transactions submenu.



NOTE: IT IS EXTREMELY IMPORTANT THAT NO INDIVIDUAL CREDIT TRANSACTION EXCEEDS -9,999,999.99 . IF YOU NEED TO MAKE AN ENTRY WHICH HAS A CREDIT OF 10 MILLION OR GREATER, BREAK THE TRANSACTION INTO SEVERAL SMALLER AMOUNTS, AND ENTER IT ON SEVERAL LINES. AS/AP™ IS LIMITED TO A MAXIMUM OF -99,999,999.99 IN ANY GIVEN LEDGER ACCOUNT.

Repeating Journal Entries

The Repeating Journal option, '2,' works in a manner similar to the General Journal. See the discussion under Sub-Selection '1', above, for general procedures. However, there are some differences.

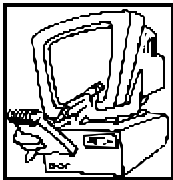
Ref.No.	Date	Description	Vendor	Times
	06/30/97			

[Press <Esc> to Quit]

When you first receive the input screen (shown above), there will be 3 additional fields, **Vendor** (Vendor Code), **Times**, and **Due Day**. An entry is required in the times field since the program will not post a repeating entry whose 'Time' is less than '1'. Also, 99 is the maximum number of times available, but, you can add more as the number decreases. Let's say you have a 10 year lease, you can set up the first 8 yrs.(96 times) and at the end of the 1st and 2nd years add 12 months back, using the edit routine. Since the majority of lease situations for equipment and vehicles will run 3 years (36 months) to 5 years (60 months), the 99 period limitation should not be a problem. Longer leases, such as buildings etc. can be entered as 12 months and edited each year at the year-end closing.

No. Ref. # Date Description Ven.Code Times Day Acct Dept Amount

If you are posting a repeating entry such as rent, you can set up the landlord as a vendor. When you get to the **Ven. Code** field, you would enter the landlord's vendor code. It is possible that you are entering a prepaid expense and wish to do a book transfer (i.e. charge it to an expense account) and will not need a vendor code. In that case, you can use any reference you wish in the Ven. Code.

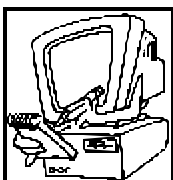


NOTE: BEFORE YOU POST TO THE GENERAL LEDGER YOU CAN GO TO THE PAYABLE MODULE AND SET UP THE VENDOR IN THE FILE. IN THIS WAY, WHEN YOU RUN THE POSTING FUNCTION, THE ACCOUNTS PAYABLE FILE WILL BE UPDATED.

If the vendor code is found, (or you override it) you will then be asked for the number of times you wish this entry posted. Each time a repeating entry is posted, the 'Times' field is reduced by one, and when it is 0 (Zero), the entry is automatically eliminated. This keeps it from posting more than it should. For example, if you rent a piece of equipment for three months, you would want to post the rental fee three times. If you enter 3 here, after the third posting or month, the entry will be erased.

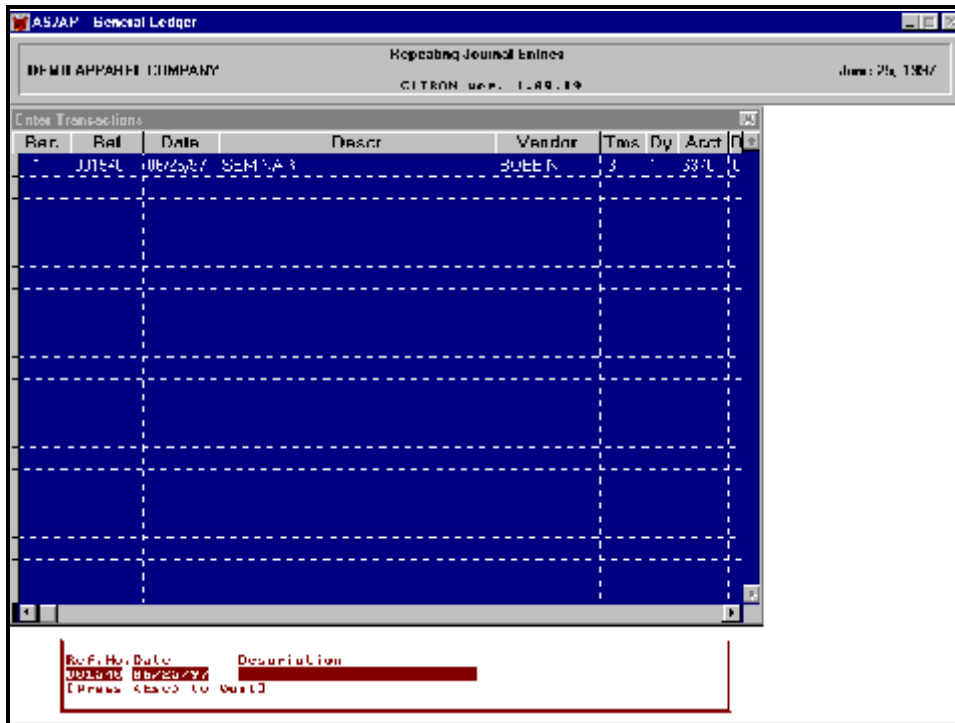
Next you will have to enter the Due Day which you want the posted record to carry as the due date during the period. For example, if you want the entry posted carrying a 15th of the month date, enter the number 15 here. This is important for the accounts payable aging. Without a due date, the program would not know how overdue the payable might be. If you do not enter a date, (or enter a day larger than 31 or less than 1), the program will use the system date. Once the Due Day has been entered the Vendor, Times, and Due Day field will change to the following:

Acct. Dept Amount
 000 0.00



NOTE: A NEW REPEATING ENTRY MUST BE POSTED THE FIRST TIME USING SELECTION 3 IF YOU WANT A POSTING IN THE CURRENT PERIOD. THEREAFTER, THE SYSTEM WILL POST IT.

Once complete the journal will be displayed (shown below with sample data):

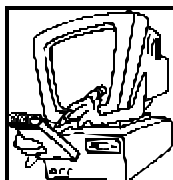


Once complete entering the debit account, press <Esc> and the out of balance amount will be \$0.00.

Once an entry is posted during a given period, no further posting of that entry is possible until after the end of month routine is run. When the end of month is run, the first activity of the new period is the automatic posting of both the repeating journal and the reversing journal (assuming there are any entries in either of those databases to post). At that time you will receive a transaction journal with a batch number on it.

When a repeating entry with a valid Vendor Code is posted, an internally generated 'invoice' is also

entered in the accounts payable file. This invoice is treated like any other invoice. It will show up on your aging, and may be selected for payment using Function 4 on the payables menu.



NOTE: *IT IS IMPORTANT TO OBSERVE ONE RULE WHEN USING THE REPEATING JOURNAL TO ENTER INVOICES INTO THE PAYABLES FILE. FOR EACH ENTRY SCREEN, THE FIRST TRANSACTION (LINE OF THE ENTRY) YOU ENTER MUST CONTAIN THE VENDOR CODE AND THE 'DAY' OF THE MONTH. ONLY THE FIRST TRANSACTION IS LOOKED AT.*

Repeating entries can be set up for a future date. If you have a contract or lease that won't start until after the current period, go ahead and enter it now while it is fresh in your mind. That way you will not worry about having to remember to do it later. When the date you put on the entry falls within the date range of the current period, it will automatically be posted from then on. In this case, it is not necessary to post the entry using Selection 3 the first time.

Reversing Journal Entries

A Reversing Journal is normally used at the end of an accounting period to accrue expenses and income for which no bills have been rendered, or for which revenues have not yet been received. This allows you to work in the normal manner in the following period without having to remember to reverse the signs when posting these entries.

One of the most common occurrences is in payroll. Frequently, end of periods fall in the middle of a payroll period.

For example, let's say you have a \$5000 payroll (\$1000 per day) which splits a period. Only the first three days of the payroll were in the old period, and the last two days are in the new period. You want to accurately reflect the expense of those three days, even though you haven't actually paid the payroll yet. Therefore you make a reversing entry for \$3000. You post 3000 to payroll expense (a debit), and -3000 to accrued payroll liability (a credit). Post that entry using Function 3 on the Sub Menu.

Incidentally, the payroll calculation routine can be used to find the midweek payroll cost for the end of period accrued payroll reversing entry. You can do this by entering the hours for the short week period and calculating the payroll. Use the payroll 'Edit Run' for the partial week to get the amounts to use in preparing your reversing entry. Then enter the hours for the balance of the week that falls in the new period and calculate the payroll as you normally would.

In the middle of the week, the period ends. You run the end of period routine. All the current period ledger totals are now zero (which makes sense since no activity has yet occurred in the new period).

However, the last part of the end-of-month routine automatically posts any reversing or repeating entries as the first activity in the new period.

The reversing entry puts a credit of -3000 (the REVERSE of the same entry you previously made), in the payroll expense account. At the end of the week, you pay the payroll, and enter \$5000, i.e. you post it just like you would normally do. Now the -3000 and the +5000 leaves 2000 in the payroll expense account for the new period. This is correct, since the expense of \$1000 per day for the two days of the new period is \$2000.

Why do people do this? Imagine that your company is successful. Also, imagine that you are in the 50% tax bracket. If you do not account for that \$3000 expense in the last three days of your prior period, you have to pay tax on it, i.e. you have to send Uncle Sam \$1500 more than you already have to send. Get the picture? To use the reversing entry, see Selection 1 for operational details.

Disbursements Journal Entries

The Cash Disbursements journal is provided so that companies can use the General Journal as a stand-alone program, separate from the rest of **AS/AP™**, or to record the checks issued for payment to creditors not in the Accounts Payable file. Functionally, it is identical to Selection 1, except that "**Ck. #**" replaces "**Ref. #**." If you begin using the Payables Module later, merely stop using the Disbursements Journal.

Since the Accounts Payable check writing routine only writes checks for those creditors that are in the vendor file, the Cash Disbursements journal is used to record the checks drawn to pay anything not paid through the Payables Module.

Prior Year Journal Entries

The entering of Prior Year Journal entries is the same as entering General Journal Entries, except that instead of asking for a period to post to, it asks first for a fiscal year and then a period. When the items are posted to a prior year they do not change the opening balances of the current year.

Edit Transactions

Editing of the temporary journal transactions is done by choosing the line number of the transaction to change. This presupposes that you ran a printout of your journal entries. All the transactions which are part of that entry will be displayed on the screen. Editing may continue on other transactions within that entry, and more (new) transactions may be made until a balanced condition is reached. At that point, the entry is automatically placed back into the temporary database.

Begin the editing process by selecting function '2.' The screen will clear and present you with the following submenu:

```
[Edit Transactions]
1. General Journal Entries
2. Repeating Journal Entries
3. Reserved
4. Reversing Journal Entries
5. Disbursements Journal
  Entries
6. Prior Year Journal Entries
<Esc> - Return to Previous
Menu
```

The procedure for editing any of the four journals is the same.

One important factor to remember when editing the journal is that if you delete a transaction, all subsequent line numbers will be changed. Imagine you have the following print-out showing 10 lines.

If you delete line number 4, in order to maintain balance, the system will also automatically delete line '5' (the balancing account) from the database. The result of this deletion is that line 6, 7, 8, 9, and 10 have now been renumbered, becoming 4, 5, 6, 7, and 8 respectively.

General Journal Entries

Once you choose number '1', the screen will clear and you will be asked:

```
Edit Which Transaction? (<Esc> to Quit) .....
```

If you choose to stop at this point, you can press <Esc>. You will then be asked if you want a transaction database printout:

```
Do You Want A Transaction Database Printout?

  Yes      No
```

If you have made no changes, then you may not want a print-out. If you answer <N>, you will be returned to the

main ledger menu.

If you have entered a line to edit, the screen will clear and give you this message:

One Moment While Preparing Files

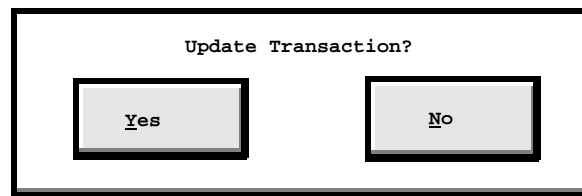
If you have entered a line which is not in the temporary database, you will be prompted 'Invalid Input'. Then, once another key has been pressed you will be allowed to enter a new transaction number.

Assuming your line number is valid, when the temporary working file has been prepared, the screen will clear and then display all the transactions which make up the entry (of which the line you requested is a part).

The screen will look just like it did when you first made the entry. (See Function 1, Selection 1 for an example).

If you alter an account number, the program will check to see if your new account is valid (a type 2 or 3). If not, you will be advised, and be allowed to re-enter the account number. The editing screen will then appear again.

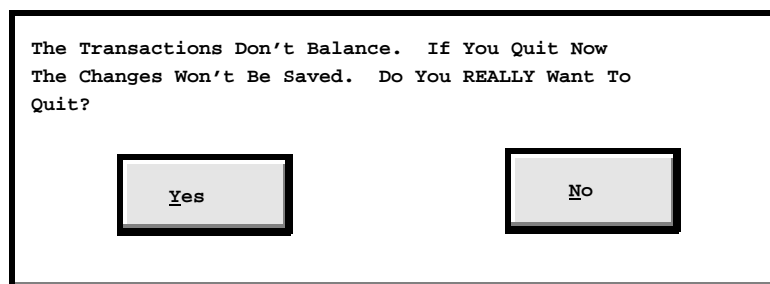
After your correction(s), the program will check to see if the transactions are in balance. If they are, the entry will be filed away and you will see the following after pressing <Esc>:



Update Transaction?

Yes No

If the transactions don't balance, you will be prompted:



The Transactions Don't Balance. If You Quit Now
The Changes Won't Be Saved. Do You REALLY Want To
Quit?

Yes No

If you choose to edit or enter more transactions, simply move the cursor to the line that you wish to edit or press <Ins>ert to add a new line. The program will automatically figure the correct debit or credit as the default for the line you are editing. You may accept it to make a balanced entry, or you may overwrite it if you have more changes to make.

When all transactions balance again and all editing changes have taken place, you will be returned to the 'Edit Which Transaction' prompt, where you may edit another transaction in an entry from the journal you chose. If you have no more changes to make, press <Esc> and (we recommend) make a printout of your now edited temporary journal file.

With or without a printout, you will be returned to the Edit submenu. From there you can press <Esc> to return to the Main Ledger Menu, or choose another journal to work with.

If you are going to edit a temporary file and you have more than one entry (group of transactions) to delete, or you are going to make both changes and deletions, we suggest you make the changes first. Then make your deletions. The reason is simple. When a line transaction is deleted, any records "above" it in the file will move "down." The line number by which you reference the remaining groups will change, and you will wind up having to print several "edit reports" in order to find out where the next group you want to change or delete is.

One solution is to work from the bottom of your printed list. Thus, if you delete a transaction, the line numbers effected are the ones you already edited.

Repeating Journal Entries

Sub-Selection 2 is essentially the same as Selection 1. However, you will have three extra fields, Ven. Code, Times and Day. These fields are explained in Selection 1 on Function 1.

Reversing Journal Entries

Sub-Selection 4 is identical in operation to Selection 1. See Selection 1 for details.

Disbursements Journal Entries

Sub-Selection 5 is identical in operation to Selection 1. See Selection 1 for operational details.

Prior Year Journal Entries

This Option Is Presently Under Development...

Post Journal Transactions

Selection of this will enable you to post the contents of the temporary journal database to the General Ledger. The ledger database will be updated with a copy of each transaction (in each entry), including the period, date, amount, journal source code, and batch number. This file (aGLDB.dbf) is accessible by spread sheet programs such as Quattro Pro.

Each time a posting is done, a report is produced. The printout of the posted entries looks similar to the 'edit run' printout which you receive when you enter the entries or edit them. The difference is that in place of "**EDIT RUN**" the report will have a **Batch #** (Batch Number).

The next Batch number is taken from the company master file (Screen 1), and is given to each group of entries which are posted at one time. Each Batch Number is one higher than the previously posted Batch. This provides an audit trail.

The report is your hard copy transaction register and **MUST BE RETAINED** should backtracking from the

General Ledger become necessary. The Detailed Trial Balance Report will show the source of the general ledger posting and the batch number.

The source codes used are:

GJ - General Journal
RV - Reversing Journal
RP - Repeating Journal
CD - Cash Disbursements Journal
PR - Payroll Journal
AP - Accounts Payable (Invoice Register)
PC - Accounts Payable (Check Register)
CR - Accounts Receivable (Cash Receipts)
AR - Sales Journal (Invoices)
SJ - Sales Journal (Counter or Cash Sales)
TJ - Stock Transfer Journal (Inter-company)
YE - Year End Closing (Journal)
AE - Prior Year Journal Transaction
PP - Prior Period Journal
FC - Finance Charges

Posting transactions is usually as easy as turning on the printer and pressing the number for the selection you wish to post. However, there are two typical problems that users encounter.

PERIOD CLOSING DATE

The program will only post transactions with a transaction date that is earlier than the Period Closing Date.

To add insult to injury, the computer actually displays the date and a complete explanation that transactions after the displayed date will not be posted. But, many users seem to ignore or just not understand the message.

The rule is simple. If the transaction does not post completely, compare the dates of the unposted entries to the Closing Date.

TRANSACTION JOURNAL

There are several Transaction Journals. Once in a while a client will phone in a panic that transactions aren't posting.

Lo and behold, after a half hour of trying different alternatives, if the Period Closing Date isn't the cause, it turns out that the transactions were accidentally entered into a different Journal than the client intended to use.

You can spot this error by reading the title of the Edit Run. The title will indicate which Journal the date was entered into.

It really boils down to a simple principle. If the Journal won't post, the operator has made a mistake. Take a deep breath and review what you have done.

PSST! In particular, check the dates and Journals.

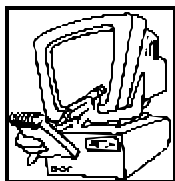
To post a journal, choose Selection '3'. The screen will clear and give you this submenu:

```
[Post Journal Transactions]
1. Post General Journal Entries
2. Post Repeating Journal Entries
3. Reserved
4. Post Reversing Journal Entries
5. Post Disbursements Journal
  Entries
6. Post Prior Year Entries
<Esc> - Return to Previous Menu
```

General Journal Entries

We will assume, for purposes of explanation that you are going to post the General Journal. The procedure is similar for all the journals. After you select 1, the screen will clear and show you:

```
Post these Transactions to Which Period? 3
```



NOTE: THE CURRENT PERIOD IS THE DEFAULT.

After indicating which Period, the following message will occur:

```
The Transactions up to and Including(mm/dd/yy) Will Be Posted To The G/L
Press any key to continue...(Esc) to Quit)
```

This points out an important feature of AS/AP™. You can make entries ahead of the current period, but only entries where the date is before or the same as the ending date for the period will actually be posted to the General Ledger. As a point of reference, the program only looks at the first transaction in each entry group to see if the date falls in the current period ending date or not. If it does, then all transactions in that group will be posted, regardless of the dates the other transactions are carrying. Conversely, if the first date is beyond the current closing date, no transactions for that group will be posted. In other words once an entry is balanced it is never broken up, all elements of the entry are posted in the same period, at the same time. This is useful if you have knowledge of a future entry which you don't want to forget about when the time comes, but don't want to post to your current period because it would affect your current position.

Unposted entries will remain in the temporary database until their transaction date falls within the current closing date.

This *postdated* feature works only with the General Ledger Journal entries and the manual payroll checks. Manual entries in the A/P, A/R and sales modules are posted in the current period regardless of the date.

Also, if you wish to Quit before printing, you can do so merely by pressing <Esc> when prompted. If you do, you will be returned to the Menu, and the posting will not take place. Your temporary database will remain unchanged, and can be

posted at a later time.

Assuming you continue by pressing <Enter> or any other key except <Esc>, you will receive a printout which looks exactly like the edit run you received at the end of Selection 1 or 2. The only difference is that the title '*** EDIT RUN ***' will be replaced by a Batch Number (as explained above).

If the temporary database is empty, instead of a report, you will be advised:

No Transactions Found For This Period. Press Any Key to Continue.

After the report is printed, the screen will display this notice:

One Moment While Files Are Being Set Up...

During this time, the transaction database and the General Ledger are being updated from the temporary journal file. Additional lines will appear on the screen, one at a time, to tell you where the program is:

Updating General Ledger And Associated Files . . .

During processing, you will see a 'Still Working' message flash on and off. When the processing is complete, you will be returned to the posting submenu where you may post another temporary journal. From the submenu, pressing <Esc> will return you to the Main Ledger Menu.

The Other Journals

As previously noted, the reversing and repeating journal are handled somewhat differently than the other journals. They are entered and edited in the same manner. However, once you are satisfied with their correctness, they must be posted the first time through this selection to get the entry(s) into the current period. You will receive the normal transaction register with a batch number. The entries are not deleted from the temporary database. They are saved for future postings.

At the close of each end-of-period routine, as well as at the end of the year, the entries which were retained in their respective temporary databases are automatically posted to the ledger. This occurs as the first activity of the new period, and is complete with a transaction register and batch number.

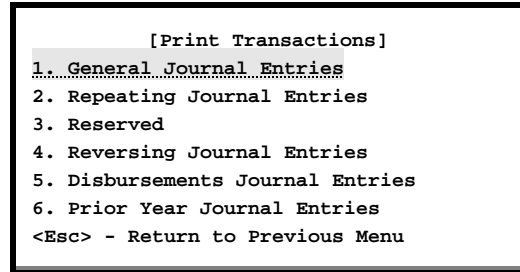
The repeating journal has a "times" field which automatically decrements by one each time it is posted, and when that field reaches zero, the entry is eliminated. Also, if a valid vendor code is used, an invoice will be entered in the accounts payable file for that vendor and the following message will be displayed on the screen:

Entering Record In Payables Invoice File .

The Prior Period Journal has been replaced by the ability to post any Journal to a Prior Period. Prior period postings allow you to make changes to your year-to-date balances in the General Ledger without affecting current period data, as well as to the Period Ending Balances in the Comparison Archive File. This is most useful when you are setting up **AS/AP**TM, as it allows you to go ahead with the posting of current period information although you may still be working on your previous Balance Sheet or Profit and Loss statement. This way you won't get any further behind. To post a prior period entry, follow the procedure outlined for the General Journal posting above. Basically any posting can be a prior period posting. However, for continuity, it is recommended that you reset the working date prior to making a prior period posting.

Printout of Transactions

Once you select option '4' you will receive the following submenu, which is the same as the Post Journal Transaction submenu:



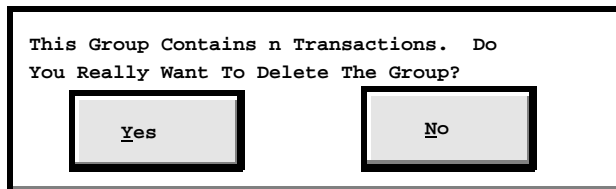
Upon selecting any of the above options, the operator will be prompted to turn on the printer and press any key to begin printing. Once the printing is complete the operator will be returned to the Journal Transaction submenu.

Delete Transaction Group

Option '5' has the same menu as the previous Printout of Transactions and Post Journal Transaction submenus. The only difference is that each one of the options will prompt:

```
Delete Which Transaction (<Esc> to Quit) .....
```

Once the operator has selected a valid transaction number to delete the file updates and returns to the same prompt. If there are any transactions found in the group the following prompt will appear:



Selecting either response will prompt as to if the user desires a printout without making changes, however, <Y>es will first delete the transaction. When completed deleting, pressing <Esc> from the 'Delete Which Transaction' prompt will return the operator to the Journal Transaction submenu.

Verify Transactions

Upon selecting option '6' from the Journal Transaction submenu the following submenu, similar to the previous ones, will appear:

```
[Verifying GL Accounts]
1. General Journal
2. Repeating Journal
3. Reserved
4. Reversing Journal
5. Disbursements Journal
<Esc> - Return to Previous
Menu
```

All of the above choices will display the following message:

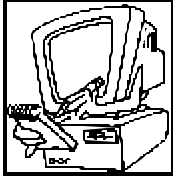
```
Verifying Accounts...
```

This is simply verifying that the accounts are valid for these transactions. You will then be returned to the Journal Transaction submenu.

0

Trial Balance

A Trial Balance is basically a recap of the data posted to the General Ledger through a given fiscal period from all Journals.



NOTE: *MANY INDIVIDUALS REFER TO THE ACCOUNTS RECEIVABLE AGING OF CUSTOMER ACCOUNTS AS A TRIAL BALANCE. WE DO NOT. WE CALL THIS REPORT THE ACCOUNTS RECEIVABLE (OR AR) AGING.*

Although, strictly speaking, a trial balance is not necessary because the general ledger is always kept in a state of balance, it is a nice report to run. The various reports show the beginning balance, current period activity and ending balance for any account which has a non-zero balance. The Detailed Trial Balance allows you to see the exact posting activity which makes up the current activity, and the All Journals Trial Balance allows you to see the postings which make up all activity for every account since the beginning of the year. The Summary Trial Balance, however, will list the detailed activity for the current (or selected) period only.

Also, a working Trial Balance report is provided as a worksheet for adjustments. It is based on YTD totals only and shows no detail, therefore, it is especially useful at year-end.

To run a Trial Balance, enter '3' from the main menu. The screen will clear and give this submenu:

```

                                [Trial Balance]
1. Summary Trial Balance Through Period X
2. Detailed Trial Balance Through Period X
3. Working Trial Balance Through Period X
4. Reserved
5. All Journals Detailed Trial Balance - Period
X
6. Batch Control Reports
7. Clear Ledger Balancing Account
8. Select Period
9. Select Prior Year Database
<Esc> - Return to Previous Menu

```

The period shown in the menu will be the closing period which is carried in your company master file.

Summary Trial Balance

When you choose selection '1,' you will see

Show What Report 'Run Date'?

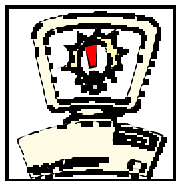
The operator will then receive a message concerning updating the GL file and then a prompt to turn on the printer and press any key to continue. The report will show only type 2 and 3 account activity since those are the only accounts which can carry numeric balances.

A typical summary Trial Balance which may be printed is as follows - **NOTE:** *this abridged sample report does*

not balance because many entries have been omitted in the interest of space:

DEMO APPAREL COMPANY					
Run Date 06/26/97		SUMMARY TRIAL BALANCE		Page 1	
For The Period Ending 06/30/97					
Account No.	Dept	Description	Beginning Balance	Current Balance	Ending Balance
1020	000	PETTY CASH	2300.00	0.00	2300.00
1030	000	CASH IN BANK	149238.38	40184.36	189422.74
1130	000	ACCOUNTS RECEIVABLE	245562.95	-4316.22	241246.73
1140	000	ALLOW FOR DOUBTFUL ACCTS	0.00	616.00	616.00
1150	000	MERCHANDISE INVENTORY	1080180.43	-5497.36	1074683.07
1160	000	SUPPLIES	9097.00	354.75	9451.75
1205	000	VEHICLES	5000.00	0.00	5000.00
1210	000	EQUIPMENT	127050.07	0.00	127050.07
1211	000	ACCUM DEPR	-6530.34	0.00	-6530.34
Chart of Accounts Debits			1864456.28	61936.79	1912524.34
Chart of Accounts Credits			-1864456.28	-61936.79	-1912524.34
G/L Transaction Database			0.00	0.00	0.00

The two final totals labeled "Chart Of Accounts Debits/Credits" get their totals from the file aGLCA.dbf. Those totals are added up as the report is printed. The line labeled "G/L Transaction Database" is a summation of all debits and credits from the transaction file aGLDB.dbf. After the first two totaling lines print out, you will likely see your printer stop, and the hard-disk will work for a while. Then the last line will print out. Although this method takes longer than just adding the "Chart Of Account" debits and credits together, and printing the total, it does provide useful information.



NOTE: AS GOOD AS COMPUTERS ARE, THEY ARE NOT FOOL-PROOF. CONDITIONS BEYOND ANYONE'S CONTROL CAN CAUSE ERRORS TO CREEP INTO COMPUTER MEMORY FILES. BECAUSE THE LEDGER INFORMATION IS KEPT IN TWO PLACES (I.E. TWO DIFFERENT DATABASES), IT IS IMPORTANT TO NOTE THAT BOTH OF THOSE DATABASES AGREE. THAT'S THE REASON WHY WE DO A "CROSS-FOOTING" CHECK AT THE END OF THE TRIAL BALANCE. IF EITHER GROUP SHOWS A NON-ZERO TOTAL FOR THE DEBITS AND CREDITS, THEN THAT DATABASE DID NOT GET UPDATED CORRECTLY DURING A POSTING PROCEDURE. IT WILL HAVE TO BE REPAIRED BY USING FOXPRO OR A SIMILAR DATA BASED PROGRAM IN THE COMMAND MODE, OR BY RESTORING YOUR LATEST BACK-UP DISK. (THIS MAY BE A JOB FOR A COMPUTER CONSULTANT OR YOUR DEALER).

Following this report you will be returned to the Trial Balance submenu, where you may run another report, or press <Esc> to return to the main menu.

Detailed Trial Balance

The Detailed Trial Balance is similar to the summary, in that it shows the account number, department number (if any), description, period beginning balance, current period balance and year to date balance, but it also shows the current period postings, their journal source code, batch number and date. This gives an excellent review of the period activity.

When you choose selection 2, you will see:

Show What Report 'Run Date'?/...../.....

You are then prompted to turn on your printer and press any key to begin printing.

Once again, this report will show only type 2 and 3 account activity.

A typical Detailed Trial Balance may be printed as follows - **NOTE:** *Again, this abridged sample report does not balance because the many entries have been omitted in the interest of space:*

Ledger

Detailed Trial Balance - Period 6 Ending 06/30/97

Run Date 06/26/97

DEMO APPAREL COMPANY

Page 1

Account		Begin Bal.		Trans.	Ending		
No.	Dept	Description	SC	Batch	Date	Amount	Balance
1020	000	PETTY CASH		2300.00			2300.00
1030	000	CASH IN BANK		149238.38			
		Net Checks	PC	118	12/22/93	-1250.00	
		Net Checks	PC	120	12/22/93	-250.00	
		Total Cash Received	CR	125	03/11/94	1400.00	
		Total Cash Received	CR	126	03/11/94	900.00	
		Total Cash Received	CR	128	03/15/94	210.00	
		Total Cash Received	CR	130	04/14/94	15297.93	
		Net Checks	PC	131	04/14/94	-3525.23	
		Total Cash Received	CR	135	05/12/94	198.00	
		Total Cash Received	CR	136	05/16/94	13137.23	
		Total Cash Received	CR	144	06/23/94	66.00	
		Total Cash Received	CR	148	07/21/94	0.00	
		Total Cash Received	CR	149	07/21/94	14000.00	
						40184.36	189422.74
1130		ACCOUNTS RECEIVABLE		245562.95			
		Cash Receipts	CR	125	03/11/94	-1423.85	
		Cash Receipts	CR	126	03/11/94	-868.00	
		Accounts Receivable	AR	127	03/15/94	28953.07	
		Cash Receipts	CR	128	03/15/94	-210.00	
		Cash Receipts	CR	130	04/14/94	-15297.93	
		Finance Charge	FC	133	04/18/94	65.68	
		Finance Charge	FC	133	04/18/94	64.93	
		Finance Charge	FC	133	04/18/94	65.76	
		Finance Charge	FC	133	04/18/94	169.40	
		Finance Charge	FC	133	04/18/94	107.40	
		Finance Charge	FC	133	04/18/94	27.86	
		Accounts Receivable	AR	134	05/12/94	3604.29	
		Cash Receipts	CR	135	05/12/94	-198.00	
		Cash Receipts	CR	136	05/16/94	-13137.23	
		Accounts Receivable	AR	142	06/21/94	3326.48	
		Accounts Receivable	AR	143	06/23/94	5116.35	
		Cash Receipts	CR	144	06/23/94	-66.00	
		Cash Receipts	CR	148	07/21/94	-616.00	
		Cash Receipts	CR	149	07/21/94	-14000.43	
						-4316.22	241246.73
1140	000	ALLOW FOR DOUBTFUL ACCTS		0.00			
		Credit Allowed	CR	148	07/21/94	616.00	
						616.00	616.00
Chart Of Accounts Debits			1864456.28		61936.79	1912524.34	
Chart Of Accounts Credits			-1864456.28		-61936.79	-1912524.34	
G/L Transaction Database			0.00		0.00	0.00	

Following this report you will be returned to the Trial Balance submenu, where you may run another report, or press

<Esc> to return to the main menu.

Working Trial Balance

The worksheet provided by Selection 3 shows the account number, department number (if any), description, year to date balance, 6 columns headed 'Debit' & 'Credit' (3 each) - only one of which shows up below, and a column headed 'Adj.Bal.'.

The report is in compressed print, and upon selecting option 3, you will see:

Show What Report 'Run Date'?

If you press <Esc> you will be returned to the Trial Balance submenu; otherwise, pressing <Enter> to accept the default date or entering a new one will prompt for you to turn on your printer and press any key to begin printing. A typical worksheet might look like the following (although some of the debit and credit columns have been left out for reasons of space):

DEMO APPAREL COMPANY					
Run Date 06/26/97		TRIAL BALANCE WORKSHEET		Page 1	
For Period 6 Ending 06/30/97					
No.	Dept.	Description	Balance	Debit	Credit: Adj. Bal:
1120	PETTY CASH		0.00		
1130	ACCOUNTS RECEIVABLE		0.00		
Etc.					
Total Debits			0.00		
Total Credits			0.00		

At the end of the year, we suggest you run a working trial balance as a matter of routine. There are two reasons.

First, there are adjustments to be made and it will take some time to get them sorted out. Rather than hold up running statements for the new year, run a Working Trial Balance, then close the old year. Continue with your current period posting in the new year (like normal). Make your adjustments on the Working Trial Balance Worksheet and then enter those adjustments through Function 1 - Selection 9 - Selection 3, <L-1-9-3>. This will correctly adjust your Balance Sheet.

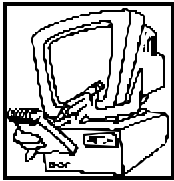
Second, you may think there are no adjustments to be made and you close the year without making a Working Trial Balance worksheet. Later, some adjustment(s) pop up. It is MUCH nicer to have the working Trial Balance to go back to. Think of it as insurance!

Following this report you will be returned to the Trial Balance submenu, where you may run another report, or press <Enter> to return to the main menu.

All Journals Detailed Trial Balance

This report is similar to Detailed Trial Balance, and the format is the same. The major exception is that this report shows all the detailed activity for all accounts since the beginning of the current year, as well as the beginning balance of each account at the beginning of the year if you entered those figures (using Selection 1 - Add/Edit Account, on Function 1 - General Ledger Maintenance). If you have not entered your beginning of the year figures, that field will show zeros and can be ignored.

Refer to selection 2 on page 43 for the procedure to run the report, as well as an example of a typical printout.



NOTE: IF YOU CHOOSE TO RUN THIS REPORT, ESPECIALLY LATE IN THE YEAR WHEN YOU HAVE MANY TRANSACTIONS IN YOUR GENERAL LEDGER DATABASE, GIVE YOURSELF PLENTY OF TIME AND PAPER, AS THIS REPORT WILL BE LENGTHY.

Following this report you will be returned to the Trial Balance submenu, where you may run another report, or press <Esc> to return to the main menu.

Batch Control Reports

The rule is short and simple. If we think something is important enough to issue a Batch number KEEP IT! In fact, if the system prints an audit trail of your activity, it is always a good idea to maintain the report in a register.

When you take this selection, the following menu will appear:

```
[Trial Balance]
1. Period Batch Report By Batch Number
2. Period Batch Report By Account Number
3. Both Batch Reports For One Period
4. Reprint One Batch
5. Summarize Single Source
6. Clear Blank Records
<Esc> - Return to Previous Menu
```

This selection will print 2 reports that show all General Ledger Batch activity recorded for the requested fiscal period.

One report lists the batches in sequence, the source journals, and the accounts effected. The other report sorts the same data by source journal.

These are the same reports that are available as an option after the end-of-month transaction reports, during the end-of-month closing.

Period Batch Report by Batch Number

The first prompt that the user will receive after selecting option '1' from the Batch Control Reports submenu is the following:

For Which Period (0 to Quit)?

Pressing <0> will return the user to the Batch Control Reports submenu. Selecting any other period will print the batch control report for that period. An example of what will print is shown below - **NOTE:** *Again, this abridged sample report does not balance because the many entries have been omitted in the interest of space:*

Batch Control Report for Period 6

Date: 06/26/97 DEMO APPAREL COMPANY Page: 1

#	Sc	Date	Acct Dpt	Description	Amount	Balance
117	AP	12/22/93	2011 000	BCI FABRICS	-250.00	
			5010 000	BCI FABRICS		250.00
127	AR	03/15/94	4010 000	Sales Journal	-28,514.96	
			5030 000	Sales Journal		89.28
			5040 000	Shipping	-460.39	
			1130 000	Accounts Receivable	28,953.07	
			1150 000	Transfer To Cost of Goods	-8,588.17	
			5010 000	Transfer From Inventory	8,588.17	
				Out of Balance		67.00

Period Batch Report by Account Number

This report will look the same as option '1' above, however, instead of being listed by batch number, it's by account number.

Both Batch Reports for One Period

This report will be the same as the two pervious options, however, will combine them into one report.

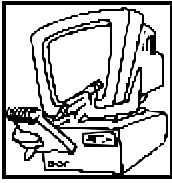
Reprint One Batch

The user needs simply to select the batch number for the report they need reprinted. The selected Batch Recap will then print and the user will be returned to the Batch Control Reports submenu.

Summarize Single Source

Once the user selects option '5' the following prompt will appear:

Summarize for Which Period (0 to Quit)?
Source Journal



NOTE: FOR A LISTING OF THE SOURCE JOURNAL CODES REFER TO PAGE 35 OF THIS MANUAL.

After selecting the period and the journal desired the user will be prompted to turn on the printer and press any key to continue. Once complete they will be returned to the Batch Control Reports submenu.

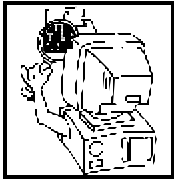
Clear Blank Reports

The only message that the user will see is the following one:

Clearing Blanks...

They will then be returned to the Batch Control Reports submenu.

Clear Ledger Balancing Account



THIS OPTION IS NOT PRESENTLY IMPLEMENTED...

This option, however, allows/adjusts for a one-sided ledger entry. If running on your system the user will first be prompted to turn on the printer and press any key to begin printing.

Select Period

This feature permits you to select a working period other than the current.

Select Prior Year Database

This function permits the user to switch to a prior year. You then select a period.

Financial Statements

It is of paramount importance that a business always know its financial position. In today's world, financial decisions can no longer be made solely on a 'feeling' about how the company is doing. The financial reports provide the necessary management tools to help guide your future growth and success.

There are two basic financial statements, the Balance Sheet and the Income Statement (or Profit and Loss Statement). **AS/AP™** provides many useful variations on these two basic reports.

The Balance Sheet shows the relationship between your assets on the one hand, and your capital and liabilities on the other. The Income Statement shows the relationship between your income and your expenses. These reports can be run as often as you like.

It is extremely important that the formatting for the reports be set up correctly, or the reports may provide meaningless results.

Before running any financial statements, you must 1) Create a Chart of Accounts with the correct formatting information in the Type and Column fields (refer to Appendix D on page 71 For an example), and 2) Be sure that the default account numbers stored with your company master record are correct. These two steps have been covered thoroughly in the setup of a new account, (Ledger Function 2, page 23) as well as in the Company Maintenance section (Refer to the Utility Manual).

Fortunately, you will probably do these two steps infrequently. Your chart of accounts probably won't change too much once you've settled on the accounts you want to use, and the default accounts in your company file will likely not change.

To begin Financial Statements, enter '4' from the Main Ledger Menu. The screen will clear and you will see:

```
[Financial Statements]
1. Balance Sheet
2. Income Statement
3. Income Statement For YTD Only
4. Department Income Statement
5. Department Balance Sheet
6. Select Prior Year Database
7. Consolidated Balance Sheet
8. Consolidated Income Statement
9. Rebuild Prior Year Comparison
File
C. Comparative Balance Sheet
<Esc> - Return to Previous Menu
```

The menu may not really appear as above. Selections 4 and 5 will only be seen when the departmental option is activated in your company master record. Selections 7 and 8 are only available by special order.

After selecting the report you want from the above submenu, you will receive the following report options:

Balance Sheet

The first prompt that will appear once the user selects option '1' from the Financial Statements submenu is the following:

```
A. With Supporting Detail
B. With Account Numbers
C. With Dollar Signs
D. User Defined Amount for % Comparison
E. Integer Only
F. Comparative Statements (current period - same period last year)
G. Budget Comparison (Current year only)
P. Prior Period Statement
<Esc> Quit and Return to the Previous Menu
```

```
OPTIONS... ..
```

Unfortunately, not all of the above options are available on all systems. With the advent of the NEW ledger system, some features have been withdrawn from availability. In addition, some features are available for the current year and not prior years.

If the user does not enter any of the above selections, the defaults are as follows:

- A) no supporting detail for summary accounts
- B) no account (or dept.) numbers
- C) no dollar (\$) signs
- D) income as the 100% comparison figure
- E) dollars and cents shown
- F) no prior period or budget comparisons
- G) the current accounting period.

However, if you desire, there are 8 options you can choose from. You can enter the options in any order you want. You can choose as many, or as few of the options as you want to apply to the report you have chosen. The options chosen will only be valid for one run of the report, allowing you to choose other options the next time you run the report.

For example, if you want an Income Statement which has dollar signs next to the first amount listed in each column, account numbers to be printed and no cents (i.e. whole dollar amounts only), you would enter the three letters: **BCE**. You could also enter them as **CEB**. The order of entry makes no difference.

Option 'D' requires further information. If you select option D, you will see two additional lines at the bottom of the screen:

Enter Current Amount for Comparison.....100% = 0.00
 Enter Year-To-Date Amount for Comparison...100% = 0.00

The program wants to know what value it should use for computing the relative percentage for a particular account total. Normally income is used as the 'yardstick' to measure against. That way, on an Income Statement for example, such items as operating expenses, etc. can be seen not only as an amount, but also as a percentage of the income for the period. As a management tool, this information is invaluable for finding expenses which are too great or too small in proportion to income. But you may also want to view the figures, especially the sales figures, a different way.

For example, if you have a sales floor which is 3000 sq. ft., you might wish to know how each of several different types of sales accounts are doing in relation to the space they are taking up on your floor. Then you would choose option D, and enter the number 3000 when asked for Current and Year To Date comparison amounts. If you are keeping detailed track of your different sales categories in several different ledger accounts, the resulting report would show how each of those sales accounts is doing relative to the total floor space.

The only number which is not allowed as a comparison figure is zero. You will not be able to continue when either the "current" or "YTD" comparison figure is zero. Also, note that you will receive an error message if you try to run an Income Statement immediately after the close of a period. The reason is simple - for the current period (i.e. the new period) you do not yet have any income.

The "income" comparison option is only valid for the Income Statement and the supporting detail (Option A).

The Comparative Statements (prior period) and Budget Comparison reports are mutually exclusive. You can run one or the other, but not both on the same printout. These reports are essentially columnar, i.e. the positions are fixed.

After you choose your options, and press <Enter> the screen will clear and you will be prompted to turn on your printer and press any key to continue.

Pressing <Esc> will return you to the statements submenu. Any other key will begin printing the report. An example of the Balance Sheet with options B (With Account Numbers) and C (With Dollar Signs) selected is shown below:

Run Date 06/26/97	Balance Sheet	Page 1
	DEMO APPAREL COMPANY	
	FOR THE PERIOD ENDING 06/30/97	
	+++++ ASSETS +++++	
CURRENT ASSETS:		

1019 CASH	\$ 191722.74	
1130 ACCOUNTS RECEIVABLE	241246.73	
1140 ALLOW FOR DOUBTFUL ACCTS	616.00	
1150 MERCHANDISE INVENTORY	1074683.07	
1159 PREPAID EXPENSES	9451.75	

TOTAL CURRENT ASSETS	\$ 1517720.29	
FIXED ASSETS:		

1204 FIXED ASSETS NET OF DEPR	\$ 125519.73	

TOTAL FIXED ASSETS	125519.73	
TOTAL ASSETS		\$ 1643240.02
		=====

+++++ LIABILITIES +++++

CURRENT LIABILITIES:

2011	ACCOUNTS PAYABLE	\$	25717.79
2113	COMMISSIONS PAYABLE		168321.44
2115	ACCRUED PAYROLL		12000.00
2120	ACCRUED PAYROLL TAXES		29413.60
2145	SALES TAX PAYABLE		1062.84
	TOTAL CURRENT LIABILITIES	\$	236515.67

FIXED LIABILITIES:

2225	LOANS PAYABLE	\$	432603.66
	TOTAL FIXED LIABILITIES		432603.66
	TOTAL LIABILITIES	\$	669119.33

+++++ CAPITAL +++++

3115	JOHN DOE - DRAWING	\$	-700.00
	NET CAPITAL	\$	-700.00
3310	RETAINED EARNINGS	\$	998511.34
3310	RETAINED EARNINGS		4485.05
3310	RETAINED EARNINGS		-224.00
3320	CURRENT EARNINGS		-27951.70
	TOTAL EQUITY		974120.69
	TOTAL LIAB. & CAPITAL	\$	1643240.02

After the report is completed, you will be returned to the Financial Statements submenu, where you may run another report.

Income Statement

The beginning procedure for running an Income Statement is identical to that of the Balance Sheet. The options are the same; division by 0 (Zero), Option D, is not allowed.

The primary difference between the Selections 2 and 3 is that selection 2 shows both the Current Period and Year To Date, selection 3 only shows the Year To Date figures. However, if you choose Option F or G (Prior or Budget Comparison), selection 3 will be treated as if you had made selection 2.

Once you have chosen selection 2 or 3 and entered any options, you will receive the file preparation notice. About the only message you might encounter before printing begins is:

Beginning Income Account Number Not Found. Check Chart Of Accounts.

Press Any Key To Continue.

The most likely cause of this message is that you entered the wrong account number in your company master file. For example, perhaps you assigned the block of account numbers 3000 through 3999 to income, yet gave your first income account section in the chart of accounts the number 3001. If you entered 3000 in your company master file as the

beginning, the program will go looking for 3000, and if it doesn't find it, you will receive the above error message. The solution is to either put 3001 in your company master file, or begin your first account in the income group with the number 3000. Whichever you choose, the first number you use in the income group (in the chart of accounts, including Type 1, header accounts), and the number you put into your company master file as the beginning of income, MUST be the same.

An example of the Income Statement is shown below:

Run Date 06/26/97	Income Statement	Page 1		
DEMO APPAREL COMPANY FOR THE PERIOD ENDING 06/30/97				
Ratio: Income	This Period	Ratio	YTD	Ratio

4010 SALES	\$ 41554.45	100.00	\$ 220896.99	99.96

4020 NET SALES	\$ 41554.45	100.00	\$ 220896.99	99.96
4050 MISC INCOME	\$ 0.00	0.00	\$ 91.65	0.04

4500 TOTAL INCOME	\$ 41554.45	100.00	\$ 220988.64	100.00

Following the Income Statement, you will be returned to the statements submenu, where you may run another report, or press <Enter> and return to the main ledger menu.

Department Income Statement

The first prompt that the user will receive, upon selecting option '4' is the following:

```

Division No. (A for All, <Esc> to Quit) ..
Dept. No. (A for All, <Esc> to Quit) .....
```

Once the previous prompts have been responded to, the following familiar prompt will appear:

- A. With Supporting Detail
 - B. With Account Numbers
 - C. With Dollar Signs
 - D. User Defined Amount for % Comparison
 - E. Integer Only
 - F. Comparative Statements (current period - same period last year)
 - G. Budget Comparison (Current year only)
 - P. Prior Period Statement
- <Esc> Quit and Return to the Previous Menu

OPTIONS... ..

Once the selections have been made the Income Statement will print, however, each division/department will be on a separate page. Once complete, the user will be returned to the Financial Statements submenu.

Department Balance Sheet

This option '5' is identical to the previous one with the exception that the Balance Sheet, separated by divisions/departments, will print instead of the Income Statement. The prompts, however, will remain the same.

Department Statements

The Company/Department Income Statements and Balance Sheets will only be available if you have your departmental option activated in your Company Master Record.

If you do have departments and/or several companies, you have several choices. After selecting 4 or 5, two additional lines will appear, one after the other:

Company No. (<A>ll, <Esc> to Quit) ..

Dept. No. (<A>ll, <Esc> to Quit)

For the company selection, the program is looking for the first of the three digits in the departmental code. If you have two companies, you might use 0 (zero) for one company identifier, and 1 (one) for the other. You can also enter the letter <A>ll. This will automatically give you reports, one after the other, for all the companies which you have.

For the department selection, the program is looking for the last two of the three digits in the departmental code, or the letter **A** (All) if you want a report with all the departments for a particular company.

You have four choices. You can have 1) All companies and All departments within those companies, 2) A particular company and All departments for that company, 3) All companies and a particular department for all those companies or 4) A particular company and within that company, a particular department.

The first choice will provide one report for each company, and all the departments for that company will be consolidated on that report. Note that the first choice above, (all companies and all departments) is not a consolidated report. For a consolidated report, showing all your companies (divisions) and departments within those companies, you would use Selections 1, 2 or 3.

For example, if you have 3 companies (divisions) and each division has 4 departments, choice 1 above will give you 3 reports, one for each company. The totals for the four departments will appear as one figure for each account in the reports. The program will not give you 12 reports - i.e. one for each company, showing one department for each report. If you want that many reports, there are two ways you can do it. You will have to use choice #4 (a particular company and a particular department), and using our example, run the report 12 times, or use choice #3 (all companies for a particular department), and run the procedure 4 times. Using this latter choice, each batch run will provide 3 reports, one for each company, and will be more automatic than choice #4.

It is important to note that Type 3 accounts are treated differently than Type 2 accounts for the departmental statements.

A Type 3 account is an Inter-company account. It is used primarily for internally generated sales and expenses where one department or division sells to another department within the same company. Essentially these transactions are paper transfers.

On a departmental statement, the Type 3 accounts do show up and are treated like a Type 2.

For example, suppose there is a company which has one department set up as a machine shop and another department as a repair shop. When the repair shop brings something to the machine shop for work, no actual money changes hands, yet the repair shop should, to be perfectly fair and accurate, show what the expense would have been if the work had been done outside the company. The machine shop should receive credit for the work. This is especially important where employees receive a bonus based on sales, and if they spend all their time doing work for a "brother" firm, without credit, the "brother" firm will show up as making all the money, and the helping firm's income will suffer, as will its employee's bonus income.

On the consolidated Income Statement (P&L), however, these Type 3 accounts are ignored, since the sales for Department A (a credit) will exactly balance with the expenses for Department B (a debit). The Company bottom line will accurately reflect true sales and expenses (with the outside world).

Following the running of the department reports, you will be returned to the Statements submenu where you can run additional reports, or press <Esc> to return to the Main Ledger Menu.

Select Prior Year Database

This function permits the user to switch to a prior year.

Consolidated Balance Sheet



THIS OPTION IS AVAILABLE BY SPECIAL ORDER...

Consolidated Income Statement



THIS OPTION IS AVAILABLE BY SPECIAL ORDER...

Rebuild Prior Year Comparison File

The first prompt that the user will receive, upon selecting option '9' from the Financial Statements submenu is the following:

Change to Which Fiscal Year?

Once a year has been entered the following prompt will appear:

```

Is It Ok To Continue And Setup The Files?

  Yes      No
  
```

A <N>o will return the user to the 'Fiscal Year' prompt. A <Y>es, on the other hand, sets up the files and prompts the user with the following:

```

Do You Want To Continue And Update The Prior
Year Comparison File?

  Yes      No
  
```

A <N>o will return the user to the Financial Statements submenu. Responding <Y>es, however, will first update the prior year comparison file and then return the user to the submenu.

Comparative Balance Sheet

The following is a sample of the comparative balance sheet that will print once this option is selected (shown below with sample data): ****Due to fact that this report can be lengthy, only a portion of it is shown here.*

Run Date 06/26/97

Balance Sheet
DEMO APPAREL COMPANY

		1995	1995	1994	
		December	December	December	

+++++ASSETS+++++					
CURRENT ASSETS:					

1019 000	CASH	\$ 401	1950	0	
1130 000	ACCOUNTS RECEIVABLE	-43	0	0	
1140 000	ALLOW FOR DOUBTFUL ACCTS	6	0	0	
1150 000	MERCHANDISE INVENTORY		-54	0	0
1159 000	PREPAID EXPENSES		3	0	0
		-----	-----		
1198 000	TOTAL CURRENT ASSETS	313	1950	0	
FIXED ASSETS:					

1204 000	FIXED ASSETS NET OF DEPR	\$ 0	0	0	
		-----	-----		
1250 000	TOTAL FIXED ASSETS	0	0	0	
		-----	-----		
	TOTAL ASSETS	\$ 313	1950	0	
		-----	-----		

When using summary accounts if you assign a summary account that includes other summary accounts you will receive a printed financial statement that is summarized by the first summary account it reaches in a group. Shown below is an example:

Acct.#	Desc.	Type	Group
3000	Income	S	3010
3001	Income-Pads	S	3005
3002	Pads-1	2	
3003	Pads-3	2	
3007	Pads-7	2	
3009	Pads-9	2	
3010	Pads-10	2	

Since '3000' is the first summary account reached in a group it will summarize down to the end of the group, ignoring '3001.' If you choose to print the details for the report, it will list all of the type 2 and 3 accounts for the summarized accounts.

If You Have Trouble

There are two common causes of problems. The first is that the account numbers listed in your Company Master Record (Utility Menu Function 1) are wrong. If you have not correctly entered the account where assets stops and liabilities begins, for example, the balance sheet report will not know when to start or stop processing. An indication that you have this type of error is that the financial report either just quits in the "middle" of a report or includes accounts from another account group. Make the changes in the company master file and run the report again.

The other common problem is that a group of accounts are not being totaled properly. The report seems to be doing erroneous math. Check to be sure you have a totaling account, a Type 4, or 5 (Income Statement) and Type 4, 5, 6, 7, or 9 (Balance Sheet). The last account in each of the account types, (Assets, Liabilities, Income & Expense) must be a totaling account type, or none of the preceding figures will be summed.

Also, it is of paramount importance that the last Type 2 account in the Capital and Liabilities account groups be Current Earnings. The dollar figure for this account is not retained in the account, rather it is calculated as the report is run. If there are more accounts beyond Current Earnings (i.e. numerically higher), they will not be properly added into the current earnings total.

0

Month End Closing - GL

The General Ledger Monthend Closing function increments the Period Counter while posting and printing any Journals containing unposted data.

At the Yearend (Closing Period 12, for most systems), the system automatically archives the necessary GL System Files (aGLCA, aGLDB, aCOMP, and aCLOS), resets the operating GL files, resets the Period to 1, and increments the closing dates for the new year.

If data has been entered into any other program groups after their Yearend Closing and before the GL Yearend Closing, the batch will be entered under Period 13, for most systems. During the GL, Yearend Closing, the computer will reset these batches, if any exist.

The Resetting Process involves issuing a new sequential batch number for each carryover batch. A report is printed to indicate the original batch number assigned, and the new batch number used for the current year.

The Yearend is handled automatically by AS/AP™ in the normal course of processing, for most modules.

There are a few exceptions and special considerations, however:

- ! Payroll should close on a fiscal year basis regardless of the Accounting cycle used by the company.
- ! Payroll W2 forms should be checked and printed before the Payroll Year is closed.
- ! The Payroll Archive System permits the printing of prior year W2s at any time, but, does not permit the data to be edited.
- ! EXTREME care should be taken to backup the system prior to the end of year. This includes the possibility of making 2 or even 3 duplicate backups of the files. **YOU CANNOT BE TOO SAFE!**
- ! The Year-To_date Accounts Receivable Cash Receipts file is closed and purged.
- ! The Year-To-Date Accounts Payable Cash Disbursements file is closed and purged.
- ! The General Ledger files are archived and labeled under the fiscal year. These include:

aGLCA Master Account File - that includes the Account Numbers and Beginning Balances.

aGLDB Transaction Database.

aCOMP Company Master File - that contains the default accounts as they were assigned for that particular year.

aCLOS Closing Date File - contains the Closing Dates for the year.

With these files the system is able to accept Journal Transactions and print any of the Trial Balances offered on the Standard Menu.

Although the data exists to reprint Financial Statements, there has been no interest in this feature. However, it would be available as a custom project.

- ! The reports printed are dependent on your company's requirements. In general, we would recommend printing the following reports:

Accounts Receivable Aging

Customer Master List

Accounts Payable Aging
Vendor Master List
Inventory On Hand Report
GL All Journal Trial Balance
Payroll Query [All Employees]
Working Trial Balance

! 13th PERIOD (for most systems) - When the AR and AP are closed for the 12th period, each of the periods is incremented to Period 13. If the GL is closed before any more transactions are entered on the AR and AP, the 13th Period is never actually used.

However, this is rarely the case. Typically, the company will operate AR and AP for 2 to 3 weeks before closing the GL for the year. During this time, the AR and AP postings are made to period 13 so that they will not be confused with the period 1 postings from the previous fiscal year.

When the GL is finally closed, all period counters are moved to period 1 after the detail for periods 1 through 12 are archived. The postings against period 13 are revised to read period 1, and the Batch Numbers are reissued. In order to assist in the adjustment of the batch numbers, a list is printed showing the original batch number and the newly issued number.

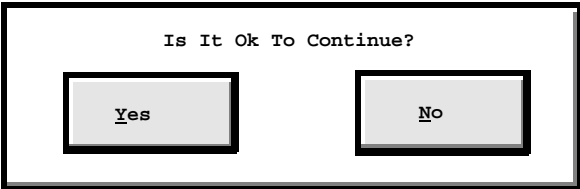
The most important factor to remember is that you cannot have too much information. You cannot have too many backup disks (or tapes). You cannot have too many reports.

In subsequent years, the company may decide they don't need all of the reports, but, the worst situation is needing a report that doesn't exist.

The first prompt that you will receive after selecting option '5' from the General Ledger Menu is the following:

```
This Closes GL for Accounting Period X Ending mm/dd/yy
Enter Next Period Closing Date (<Esc> to End) mm/dd/yy
```

After entering a valid date for the next period's closing the following prompt will appear:



Is It Ok To Continue?

A <N>o will return you to the General Ledger Menu. A <Y>es will display an 'Updating GL File...' message and then prompts for the operator to turn on the printer and press any key to begin printing. The following is a sample Monthend Closing Report that will be similar to the one that may be printed (shown with sample data):

Repeating Transaction Journal For The Period Ending 08/31/96

DEMO APPAREL COMPANY

Page 1

Batch # 154

No.	Ref. #	Date	SC Description	Ven. Code	Times	Day	Acct	Dept	Amount
1	dptest	08/01/96	RP TEST	aaa	11	30	1150		500.00
2	dptest	08/01/96	RP TEST	aaa	11	30	1030		-500.00
3	CHEVY	08/05/96	RP AUTO PAYMENT SAT		35	15	6330		529.00
4	CHEVY	08/05/96	RP AUTO PAYMENT SAT		35	15	1030		-529.00
5	RENT	08/06/96	RP RENT	SAT	11	10	6260		-10000.00
6	RENT	08/06/96	RP RENT	SAT	11	10	2011		10000.00

TOTALS:	TRANSACTIONS	DEBITS	CREDITS	BALANCE
	2	11029.00	-11029.00	0.00

--- TRANSACTION DISTRIBUTION SUMMARY ---

Acct. No.	Dept.	Total
1030	000	-1029.00
1150	000	500.00
2011	000	10000.00
6260	000	-10000.00
6330	000	529.00

DEBITS....	11029.00
CREDITS...	-11029.00
BALANCE...	0.00

A message will be displayed saying that the transactions are being posted to the GL file. You will then be prompted:

Do You Want To Print The General Ledger Batch Reports?

Yes

No

A <N>o will return you to the General Ledger Menu. A <Y>es will prompt again for the printer to be turned on and any key pressed. Once the printing is complete the user will be returned to the GL Menu.

0

Message System

The message system, option 'S' from the main General Ledger menu, is an inter-company option for sending messages to work stations. The options included in this topic are described below:

```

[Options]
Send Message to User
Receive Message
Clear Message File
Send Message to Store(s)
QUIT <Esc>

```

Send Message to User

The first prompt that the user will receive, upon selecting this option, is the following:

```
SELECT USER TO SEND MESSAGE TO (<ESC> TO QUIT)
```

Once the user has been selected a box will open allowing for a message to be entered. Once inside the message box the user has the option to save the message, <Ctrl><W> or quit and return to the 'Select User' prompt, <Ctrl><Q>. When <Ctrl><W> is selected, to save the message, the data file will be saved and will notify the recipient as they move throughout the AS/AP™ that they have a message.

Receive Message

If a user is prompted that he/she has a message, selecting this option will open the message box, displaying the message. The user, again has the option of saving the message, <Ctrl><W> or quitting this option, without saving the message <Ctrl><Q>.

Clear Message File

This option will simply clear the message file (box) if there are any messages currently stored in it. Once complete the user will be returned to the Message System submenu.

Send Message to Store(s)

Once selecting this option the following prompts will appear on the screen:

```

ENTER STORE OR REGION FOR MESSAGE (<0000> FOR ALL) .....
OR ENTER SALES REPS CODE .....
(<F10> TO CONTINUE <ESC> TO QUIT)

```

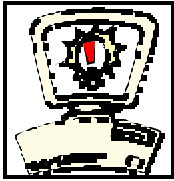
Once the store/region or sales rep code has been entered the message box will appear and allow the user to enter the

message that needs to be sent. The user can then save and send the message or quit to return to the submenu. Once complete the user will be returned to the Message System submenu.

Appendix A. Changing Account Numbers

The most common source of problems connected to the General Ledger System is the changing of Account Numbers and Descriptions.

It is of **extreme** importance that you remember that the **AS/AP**TM Accounting System uses the Company Master File (Refer to the Utility Manual) to determine default account numbers during the General Ledger Posting processes in Payroll, Sales, Receivables and Payables. Therefore, when any change is made to the General Ledger Chart of Accounts, the effect must be considered and reflected in the Company Master file.



WARNING: FAILURE TO KEEP THE CHART OF ACCOUNTS AND THE COMPANY MASTER FILE IN SYNC CAN RESULT IN IRRECONCILABLE ERRORS IN THE GENERAL LEDGER.

Unfortunately, we cannot protect you from yourself. We can prevent you from deleting an account (and have) that has activity for the fiscal year. We can prevent you from entering an account in the Company Master file that is not a current type '2' account when the entry is made. But, we cannot (nor do we want to) prevent you from changing the code that means "Accounts Receivable" to be defined as "Accounts Payable". That type of limitation would cause undue hardship and unreasonable lack of flexibility.

To run a general ledger, you are expected to conduct yourself in an intelligent, mature, professional manner. If someone is determined to act irresponsibly, we cannot hope to trap every possible error. Furthermore, in attempting to do so would unreasonably limit those clients who have used this system successfully for more than 10 years.

As we said previously, we block the deletion of an account with activity in the current year. Imagine if we had to test the entire system for the use of an account for future posting purposes. We would have to scan the Inventory, Purchase Orders, Sales Orders, Employee Master file, and many, many more. This would mean a delay of several minutes for each number to be deleted.

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Appendix B. NEW Ledger System

Released in February, 1991, the **NEW** ledger system contains many refinements and improvements over the **OLD** (original) ledger system. The following comparison is designed for clients upgrading from earlier versions of the **AS/AP™** Accounting System. For a technical discussion of the ledger database files, refer to the Technical Supplement available on our web site, at <http://www.asapofga.com>.

Split Closing

The most asked for innovation of the NEW system is the ability to close Receivables, Payables, and Ledger, independently of each other. Of course, as with any system there are limitations. But, the overall power of this new technique is very useful.

Floating Period

You will immediately note that any time you enter a module, anywhere in the system that posts to the Ledger, you are asked for the period. This is because any posting can be directed to any period.

Prior Years

Since the NEW Ledger maintains the last 99 years of ledgers on line, you can open any of these prior years, at any time, for new journal transactions and trial balances.

Go to <L-3-9>, Select Prior Year Database. The program will then continue and setup the files for the previous year that the user has selected. The user can then perform postings for that year and run the trial balances.

How it Works

The OLD system worked with two coordinated files. each line item was added to aGLDB.dbf while the totals were summarized in aGLCA.dbf. Financial statements, summary trail balances, and working trial balances were printed from aGLCA.dbf. All journals and detailed trial balances were printed from both files. Prior period financial reports were printed from yet another summary file - aGLCA2.dbf.

There are several problems with this approach. Prior period corrections were virtually impossible to handle because all of the subsequent summarized data is effected. Since the system is based on 3 synchronized files, if an error occurs during a posting and an imbalance results, it can ONLY be resolved by a knowledgeable consultant working directly in the data files.

The NEW system is the ultimate of simplicity. Each line item posted to the ledger becomes a single line entry to the aGLDB.dbf file.

When the operator requests a financial statement or trial balance, the system calculates the information and actually recreates aGLCA.dbf through the requested period. Therefore synchronization is no longer a problem. Infrequent posting errors can be quickly and easily reconciled.

0

Appendix C. Sample Income Statement

Following is a sample income statement. Note that this is only an example.

Ratio: Income	This Period		Ratio	YTD	Ratio

4010 SALES	0.00	0.00	443048.85	99.83	

4020 NET SALES	0.00	0.00	443048.85	99.83	
4050 MISC INCOME	630.72	100.00	736.37	0.17	

4500 TOTAL INCOME	630.72	100.00	443785.22	100.00	

COST OF SALES:					

5010 COST OF GOODS SOLD	15900.00	***.**	391108.83	88.13	
5011 Cost of Commissions	0.00	0.00	15698.82	3.54	
5020 PURCHASE RETURNS & ALLOW	0.00	0.00	792.60	0.18	
5030 DISCOUNTS GIVEN	0.00	0.00	1385.25	0.31	
5040 FREIGHT	300.00	47.56	-2982.27	-0.67	

5045 COST OF SALES	16200.00	***.**	406003.23	91.49	

5050 GROSS PROFIT	-15569.28	***.**	37782.99	8.51	

OPERATING EXPENSES:					

SELLING EXPENSES:					
6110 ADVERTISING	2100.00	332.95	9646.95	2.17	
6130 MISC SALES EXPENSE	0.00	0.00	-1000.00	-0.23	
6140 SALARY EXPENSE - SALES	0.00	0.00	595.00	0.13	

6190 TOTAL OPERATING EXPENSE	2100.00	332.95	9241.95	2.08	

6195 OPERATING PROFIT	-17669.28	***.**	28540.04	6.43	

ADMINISTRATIVE EXPENSES:					

6210 BAD DEBTS	0.00	0.00	350.00	0.08	
6240 MISC EXPENSE	0.00	0.00	500.00	0.11	
6260 RENT	0.00	0.00	-9000.00	-2.03	
6275 BOOKS & PERIODICALS	0.00	0.00	-23.40	-0.01	
6280 OFFICE SUPPLIES	0.00	0.00	2125.95	0.48	
6320 UTILITIES	0.00	0.00	-9226.00	-2.08	

6500 TOTAL G & A EXPENSE	0.00	0.00	-15273.45	-3.44	

8000 NET PROFIT	-17669.28	***.**	43813.49	9.87	
=====					

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Appendix D. Sample Chart of Accounts

Following is a sample chart of accounts or master file list. Note that the following is only an example.

Run Date 04/29/97 DEMO APPAREL COMPANY Page 1
 MASTER FILE LIST

G/L # Dept.								
No.	No.	Description	Type	Col	Group	S&A	CWC	Special
1000	000	+++++ASSETS+++++			1	0		
1010	000	CURRENT ASSETS			1	1		
1011	000	-----			1	1		
1019		CASH	S		2	1040		
1020		PETTY CASH		2				6
1030		CASH IN BANK		2	2			6
1130		ACCOUNTS RECEIVABLE		2	2			7
1140		ALLOW FOR DOUBTFUL ACCTS		2	2			7
1150		MERCHANDISE INVENTORY		2	2			9
1159		PREPAID EXPENSES	S		2	1185		
1160		SUPPLIES		2				9
1170		PREPAID INSURANCE		2				10
1180		PREPAID INTEREST		2				10
1197		RESERVE - PROD. DEVEL.		8	2			
1198		TOTAL CURRENT ASSETS			4	3		
1199				1	1			
1200		FIXED ASSETS:		1	1			
1201		-----		1	1			
1204		FIXED ASSETS NET OF DEPR	S		2	1225		
1205		VEHICLES		2				17
1210		EQUIPMENT		2				17
1211		ACCUM DEPR		2			17	
1249				8	2			
1250		TOTAL FIXED ASSETS		4	3			
1999		TOTAL ASSETS		9				
2000		+++++LIABILITIES+++++			1	0		
2001				1	1			
2005		CURRENT LIABILITIES:		1	1			
2006		-----		1	1			
2011		ACCOUNTS PAYABLE		2	2			32
2112		CURR PORT INSTALL LOANS		2	2			33
2113		Commissions Payable		2	2			
2115		ACCRUED PAYROLL		2	2			34
2120		ACCRUED PAYROLL TAXES	S		2	2144		
2125		EMPLOYEES INCOME TAX PAY		2				35
2130		FICA TAX PAYABLE		2				35
2131		Medicare Tax Payable		2	2			35
2135		UNEMPLOYMENT TAXES PAY		2				35
2140		STATE WITHHOLDING PAYABLE		2				35
2143		LOCAL TAXES PAYABLE		2	2			35
2145		SALES TAX PAYABLE		2	2			35
2149		STATE FILING FEES		8	2			
2150		TOTAL CURRENT LIABILITIES			4	3		
2199				1	1			
2200		FIXED LIABILITIES:		1	1			
2201		-----		1	1			
2220		INSTALL LOAN - VEHICLE		2	2		4	
2222		LESS CURRENT PORTION		2	2			4
2225		LOANS PAYABLE		2	2			
2239				8	2			
2240		TOTAL FIXED LIABILITIES		4	3			

Ledger

2989		8	3	
2990	TOTAL LIABILITIES	5	3	
2999		1	1	
3000	++++CAPITAL++++	1	0	
3001		1	1	
3110	JOHN DOE - CAPITOL	2	2	5
3115	JOHN DOE - DRAWING	2	2	5
3125	NET CAPITAL	4	3	
3129		1	1	

Run Date 04/29/97 DEMO APPAREL COMPANY Page 2
 MASTER FILE LIST

3310	RETAINED EARNINGS	2	3	5
3320	CURRENT EARNINGS	2	3	
3330		8	3	
3335	TOTAL EQUITY	5	3	
3336		8	3	
3899		1		
3900	TOTAL LIAB. & CAPITAL		9	
4000	OPERATING REVENUE:	1		
4001	-----	1		
4010	SALES	2		
4010	SALES	2		
4020	NET SALES		4	
4050	MISC INCOME	2		
4500	TOTAL INCOME	5		
5000	COST OF SALES	1		
5001	-----	1		
5010	COST OF GOODS SOLD	2		
5011	Cost of Commissions		2	
5015	FREIGHT IN	2		
5020	PURCHASE RETURNS & ALLOW	2		
5030	DISCOUNTS GIVEN		2	
5040	FREIGHT	2		
5045	COST OF SALES	4		
5046		1		
5050	GROSS PROFIT	5		
6000	OPERATING EXPENSES:		1	
6001	-----	1		
6100	SELLING EXPENSES:	1		
6101		1		
6110	ADVERTISING	2		
6120	DEPRECIATION	2		
6130	MISC SALES EXPENSE	2		
6140	SALARY EXPENSE - SALES	2		
6189		1		
6190	TOTAL OPERATING EXPENSE	4		
6195	OPERATING PROFIT	5		
6199		1		
6200	ADMINISTRATIVE EXPENSES:	1		
6201	-----	1		
6210	BAD DEBTS		2	
6212	DEPRECIATION	2		
6220	INTEREST		2	
6230	- TAXES -		2	
6235	CITY TAXES	2		
6240	STATE TAXES	2		
6245	UTILITY TAXES	2		
6250	LICENSES		2	

6260	RENT	2		
6270	OFFICE SALARIES		2	
6275	BOOKS & PERIODICALS		2	
6280	OFFICE SUPPLIES		2	
6320	UTILITIES		S	6360
6330	ELECTRICITY	2		
6340	TELEPHONE		2	
6350	WATER & SEWERAGE	2		
6370	MISCELLANEOUS EXPENSE		2	
6500	TOTAL G & A EXPENSE		4	
7999		1		
8000	NET PROFIT	5		

TOTAL FILE RECORDS FOR THIS REPORT = 119

0

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