

OWNER'S MANUAL

# 64-ACCOUNTING

FOR HOME AND SMALL BUSINESS  
USE ON THE COMMODORE 64



**SOFTWARE  
DESIGN, INC.**

64 ACCOUNTING SYSTEM

FOR THE CBM 64 COMPUTER  
DISK DRIVE, AND PRINTER

INSTRUCTION MANUAL

MARCH 1984

BY SOFTWARE DESIGN, INC.

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Preprinted check and statement forms which are compatible with the 64 Accounting System are available from Deluxe Computer Forms.

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Use the following number when communicating your order: 7367.



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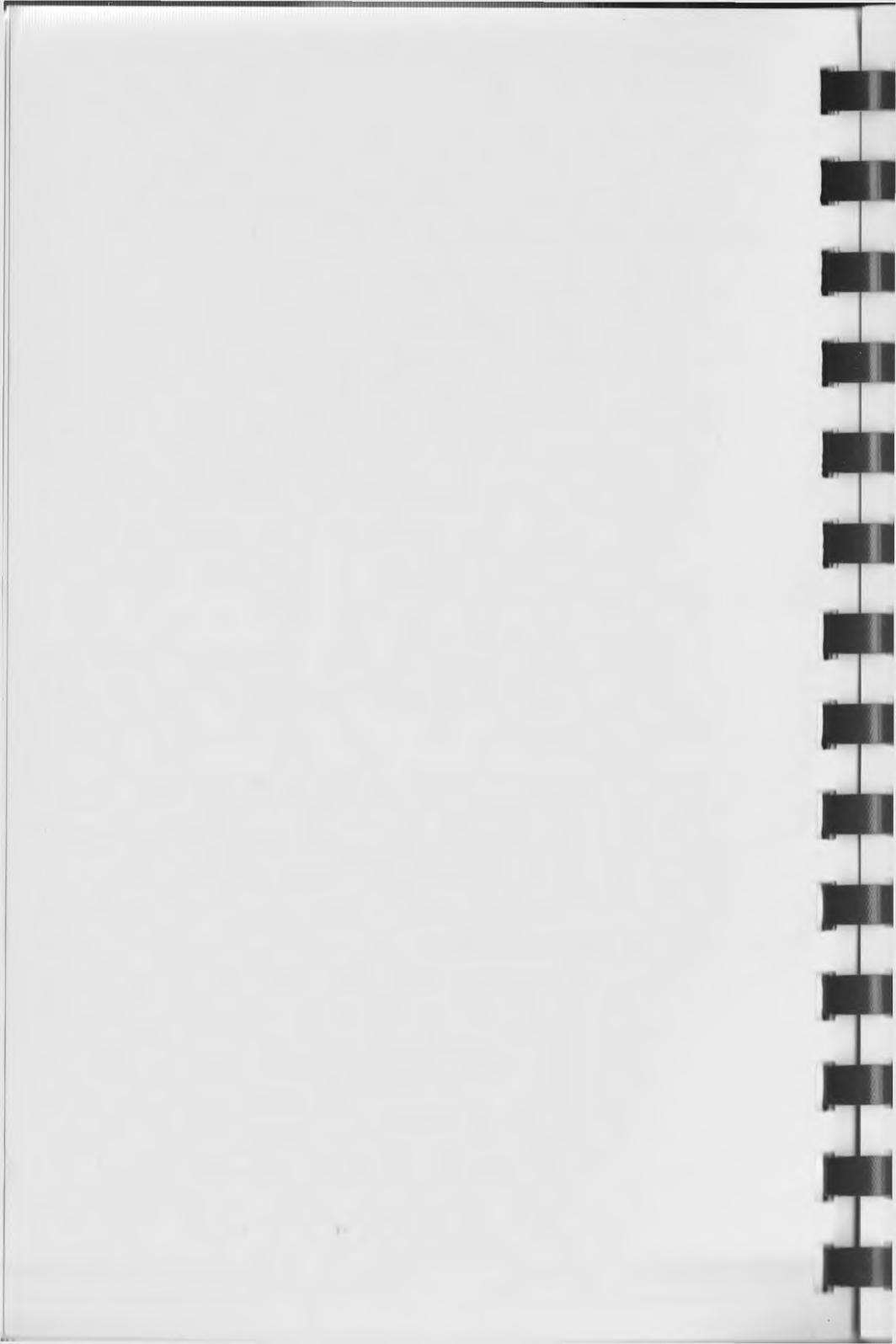
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## OVERVIEW

The 64 ACCOUNTING SYSTEM by Software Design, Inc. is designed to be used on the Commodore 64 Computer. It is particularly suited for small business or home use. Following is a list of the options included in the system.

### 1. ACCOUNT FILE MAINTENANCE

This option will allow you to enter and maintain your Chart of Accounts. The Chart of Accounts must be established before any transactions can be entered.

### 2. BUSINESS I. D. MAINTENANCE

This option will allow you to establish an ID number for each business for which you will enter transactions in the 64 Accounting System. The Business ID File also contains the name and address of each such business. The computer uses this information when printing checks and statements.

### 3. TRANSACTION ENTRY AND EDITING

This option will allow you to enter transaction records. These transactions can be checks, receipts, Accounts Payable, Accounts Receivable, or General Journal entries.

### 4. PRINT STATEMENTS

This option will allow you to print statements to be sent to the individuals or businesses who owe you money and/or from whom you have received payments, using information you have entered in the Transactions File.

### 5. CHECK WRITING

This option will allow you to print checks to be paid out for Accounts Payable in the Transactions File.

### 6. GENERAL LEDGER TRIAL BALANCE

This option allows you to print out a Detailed or Summary Trial Balance of all or a portion of the Accounts on file. The Detailed Trial Balance will print all transactions for each account printed and the final balance for each account. The Summary will only print the balance of each account selected for printing.

7. FINANCIAL STATEMENTS

This option will allow you to print the Financial Statements for your system. This includes the Profit and Loss Statement (Income Statement) and/or the Balance Sheet.

8. RECONCILE BANK STATEMENTS

This option will allow you to mark various checks and receipts in the Bank Journal File as received or unreceived by the bank. This enables you to maintain an accurate account of your bank balance.

9. PURGE GENERAL JOURNAL

This option will allow you to purge records from previous periods which have been posted to the General Journal.

10. SYSTEM MANAGEMENT

This option has several suboptions that are used to maintain your data base and other functions necessary for the 64 Accounting System.

## PREFACE

### P.1 SYSTEM PACKAGE

The 64 ACCOUNTING SYSTEM by Software Design, Inc. consists of the following materials:

1. 1 Accounting PROGRAM DISK
2. 1 Accounting DATA DISK
3. 1 Book of Documentation

In addition you will need:

1. Commodore 64 Computer.
2. Commodore dual disk or Single Disk Drive
3. An appropriate Monitor (preferably color)
4. An appropriate printer.

### P.2 HOW TO USE THIS MANUAL

Software Design, Inc., referred to as SD, strongly suggests that you follow this manual exactly, entering all information as given. When you have completed the book, practice on your own for a better understanding of the operation. Mistakes are minimized if you know the 64 Accounting System well.

NOTE: The instructions have been written to conform with the use of a single 1541 Disk Drive and a color monitor. Variations may appear when using different hardware configurations.

We suggest that you use your Demo Data Disk as you go through the chapters in this book. Sample entries are given which use information contained in the Demo Data Disk. As you go through the steps in the last option, System Management, you will be developing a new Data Disk so that when you finish, you will be ready to start using it for your own data. Information contained in the Appendices of this manual will assist you in the operation of this system. After you have gone through the chapters using the Demo Data Disk and have a new data disk for your own use, we suggest that you study the Appendix section before setting up your own system.

### P.3 MINI GLOSSARY

Before we get started you need to understand a few terms used to describe the way computers handle information.

**DATA DISK** -- A data disk is a floppy diskette which retains information or data that you enter into the computer during operation of this system. All the information that you input will be stored on the DATA DISK.

**FILE** -- A File is a collection of information on a single subject; a Business ID File is a collection of information about businesses with which you have contact. A DATA DISK will contain several Data FILES.

**RECORD** - As we get more specific, we use the term RECORD. Thus, within a Business ID File we would find RECORDS of the individual companies or businesses.

**FIELD** - The FIELD is the most specific information. Within the Business ID File, the RECORDS for an individual company would contain FIELDS of information such as the company's name, the address, city, state, etc.

**MAIN MENU** -- The Main Menu is the starting point in the system. This is where you select the option you wish to run.

**DATES** -- All Dates are entered in the format MMDDYY ('022984' six digits, no slashes). The computer automatically re-displays the date entered in the display format: MM/DD/YY with the slashes. The computer also checks to make sure that the month entered is valid (01-12), as well as the day (01-31) and the year (00-99). For instance, February 29, 1984, would be entered-022984 <return>.

**AMOUNT** All decimal points and dollar signs are automatically entered by the computer. You will not be allowed to enter anything other than numerals when entering dollar amounts. Always include all digits to the right of the decimal point, even if these digits are zeros. For example, to enter ten dollars, type '1000'. The computer will know that it is a dollar amount by the field in which it is entered. When entering amounts, be sure to use the 'zero' numeral key. The computer will not allow an entry of the alphabetic 'o' in an amount field. To enter a negative amount, enter a hyphen before the amount.

**EXITING** -- To end or exit a particular program, application or option, enter a '<->' <back arrow> (found on the top row, left side of the computer keyboard), at the first input field for that screen. You will be returned to the previous menu. When you are at the Main Menu, a <back arrow> will exit the 64 Accounting System. You should ALWAYS exit in this manner. If you do not exit correctly, your data may be disrupted.

**ANY CHANGE** -- After all fields in an entry screen have been completed, the computer will ask 'Any Change?'. This gives you the opportunity to make changes on the present entry screen. Changes are made by entering 'Y' <return> and then the number of the field to be changed. If no changes are needed, continue by entering 'N' <return> or just <return>, which defaults to 'N' for Any Change?

**RIGHT RECORD** -- This is used to confirm that a record being recalled is actually the record you want. This is often used when running the Delete Options, or selecting an Accounts Payable voucher to be paid. This is answered with a 'Y' or 'N' <return>.

**ALPHA/NUMERIC CHARACTER ENTRY** -- This is an entry in which both Alphabetic and Numeric Characters are allowed. Do not enter any characters in the shift position unless instructed to do so.

**NUMERIC ENTRY** -- This is an entry in which you cannot include any Alphabetic Characters. Be sure to enter the numeral '0' (zero) and not the letter 'o' for these fields.

**WRITE PROTECT TAB** This is a strip of paper covered with a metallic substance. It is placed over the notch on a diskette to prevent any data stored on the diskette from being disrupted by the computer.

#### P.4 EXPLANATION OF SYMBOLS

These symbols are used extensively in the Documentation. Familiarize yourself with these terms.

1. < > ..... Designates a key to be pressed.
2. <return> or <CR> ..... Denotes the end of an entry and continuation to the next process. When there is a system default available, entering just <return> produces the default entry.
3. <back arrow> or <- ... Indicates the back arrow key in the upper left corner of the keyboard. (This is not the cursor key.)
4. <delete> or <DEL> .... Backs the cursor up and erases the previous character of a field.
5. \*\*\* SCREEN DISPLAY \*\*\* Defines a statement that appears on the screen.
6. PROMPT ..... Denotes a cursor movement or screen change.
7. CURSOR ..... Signifies the character entry position.
8. DEFAULT ..... Designates an entry made when <return> is the only entry. Defaults are not always applicable; note the documentation for specific implementations. The data that is entered as a default is supplied by the software.

As you make entries, take note of any messages on the bottom of the screen. Both instructions and error messages will appear here.

This documentation is written as a tutorial or instructional manual. Therefore it is assumed that you will be working with the computer as you read the manual. When input is required, boldface type is used to highlight the field requiring entry and the entry you are to make. The following is an example of the form used.

**SYSTEM DATE** The following entry will record the date as February 29, 1984 (02/29/84). The entry is made in the mmddy numerical dating sequence format. The '02' (mm) is for the month of February, the '29' (dd) is for the day of the month, and '84' (yy) for the year. The computer will then add slashes when the <return> key is pressed. This date will appear as the 'Run Date' on reports and statements.

When a transaction is entered, the computer checks to see if the date of the transaction and the System Date fall within the same Accounting Period. Accounting Periods for the fiscal year are established by the user. If the dates are not within the same period, a message will appear on the screen.

**Enter- 022984 <return>**

The above example requires that you enter the SYSTEM DATE exactly as it appears after the dash. Enter any key designated within the < > by pressing that particular key. Notice that an explanation of the purpose of SYSTEM DATE is given before you are instructed to make an entry.

## P.5 STARTING THE 64 ACCOUNTING SYSTEM

Turn on your equipment with the power on switches of all your hardware. The following screen will appear on the monitor. If this doesn't appear, check your hardware setup and all cords.

```
-----  
**** COMMODORE 64 BASIC V2 ****  
64K RAM SYSTEM 38911 BASIC BYTES FREE  
READY  
[]  
-----
```

We suggest that you leave the Write Protect tab on the Program Disk except when running the System Parameters option of System Management. Insert the program disk for the Disk Drive you are using.

1. One 1541 Disk Drive .... Place the '64' Program Disk in the drive.
2. Two 1541 Disk Drives ... Place the '64' Program Disk in the drive designated as unit 8.
3. One 4040 Dual Drive .... Place the '64' Program Disk in drive 0 of the unit.

Enter- LOAD"GL.MENU",8 <return>

This loads the 64 Accounting System. The statements 'SEARCHING FOR GL.MENU' and 'LOADING' should appear. The cursor should then appear below 'READY'.

Enter- RUN <return>

The program will prompt you to enter the System Date. The cursor will be in position to enter the System Date.

\*\*\* INPUT SYSTEM DATE : ..... \*\*\*

**SYSTEM DATE** The following entry will record the date as February 29, 1984 (02/29/84). The entry is made in the mmddy numerical dating sequence format. The '02' (mm) is for the month of February, the '29' (dd) is for the day of the month, and '84' (yy) for the year. The computer will then add slashes when the <return> key is pressed. This date will appear as the 'Run Date' on reports and statements.

When a transaction is entered, the computer checks to see if the date of the transaction and the System Date fall within the same Accounting Period. Accounting Periods for the fiscal year are established by the user. If the dates are not within the same period, a message will appear on the screen.

Enter 022984 <return>

**ANY CHANGE** If a change to the date is needed, enter 'Y' <return>. This will clear the date entry and prompt you to re-enter the date. If no change is needed, enter 'N' <return> or default this to 'N' by entering just <return>. This will continue the program to the next screen.

Enter- <return>

## P.6 MAIN MENU

After entering the System Date, the Main Menu will appear, showing 10 Applications. The cursor will be in position behind 'Please Select Application'.

-----  
ACCOUNTING SYSTEM FOR C-64  
YOUR COMPANY NAME

PLEASE SELECT APPLICATION .

1. ACCOUNT FILE MAINTENANCE
2. BUSINESS I.D. MAINTENANCE
3. TRANSACTION ENTRY AND EDITING
4. PRINT STATEMENTS
5. CHECK WRITING
6. GENERAL LEDGER TRIAL BALANCE
7. FINANCIAL STATEMENTS
8. RECONCILE BANK STATEMENTS
9. PURGE GENERAL JOURNAL
10. SYSTEM MANAGEMENT

-----  
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#### 1. ACCOUNT FILE MAINTENANCE

This option will allow you to enter and maintain your Chart of Accounts. The Chart of Accounts must be established before any transactions can be entered. In addition to the regular postable accounts, you will need to define other accounts which control the format of Financial Statements. This is further explained in Appendix B, Account Structuring.

#### 2. BUSINESS I. D. MAINTENANCE

This option will allow you to establish an ID number for each business for which you will enter transactions in the 64 Accounting System. The Business ID File also contains the name and address of each such business. The computer uses this information when printing checks and statements.

#### 3. TRANSACTION ENTRY AND EDITING

This option will allow you to enter transaction records. These transactions can be checks, receipts, Accounts Payable, Accounts Receivable, or General Journal entries. They will remain in this file until the Transactions File is posted.

#### 4. PRINT STATEMENTS

This option will allow you to print statements to be sent to the individuals or businesses who owe you money and/or from whom you have received payments, using information you have entered in the Transactions File.

5. CHECK WRITING

This option will allow you to print checks to be paid out for Accounts Payable in the Transactions File.

6. GENERAL LEDGER TRIAL BALANCE

This option allows you to print out a Detailed or Summary Trial Balance of all or a portion of the Accounts on file. The Detailed Trial Balance will print all transactions for each account printed and the final balance for each account. The Summary will only print the balance of each account selected for printing.

7. FINANCIAL STATEMENTS

This option will allow you to print the Financial Statements for your system. This includes the Profit and Loss Statement (Income Statement) and/or the Balance Sheet.

8. RECONCILE BANK STATEMENTS

This option will allow you to mark various checks and receipts in the Bank Journal File as received or unreceived by the bank. This enables you to maintain an accurate account of your bank balance.

9. PURGE GENERAL JOURNAL

This option will allow you to purge records from previous periods which have been posted to the General Journal.

10. SYSTEM MANAGEMENT

This option has several suboptions that are used to maintain your data base and other functions necessary for the 64 Accounting System.

P.7 DEFINING SYSTEM PARAMETERS

If you are using two 1541 Disk Drives or a 4040 Dual Drive, you will probably want to use the Define System Parameters option in System Management at this time. You will then not have to exchange the Program Disk and the Data Disk during the running of this program. To enter System Management,

FROM THE MAIN MENU Enter- 10 <return>

Now turn to Chapter 11 and follow the instructions for defining System Parameters. This option also allows you to change screen colors if you wish.

When you have completed this option, proceed to Chapter 1.



CHAPTER 1  
ACCOUNT FILE MAINTENANCE

This is option '1' of the Main Menu. It allows you to build and maintain your Chart of Accounts. Through this option you can add, change/inquire, delete and/or print out the accounts on file.

A Chart of Accounts is a list of those accounts to which amounts will be distributed when transactions are posted, such as Cash In Bank, Loans Payable, Telephone Expense, etc. Since we are working with a computer, there are other accounts which are needed in order to print Financial Statements that are structured like the traditional Profit and Loss or Balance Sheet. These additional accounts are: Totaling, Ratio, Profit, and Cosmetic Accounts. See Appendix B, Account Structuring, for more information.

The following sections will explain the use of each option of the Account File Maintenance Menu and give you examples to enter. Please do each example to familiarize yourself with the use of these options.

FROM THE MAIN MENU

Enter~ 1 <return>

-----  
ACCOUNT FILE MAINTENANCE

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

**NOTE:** If you are using two 1541 Disk Drives or a 4040 Dual Drive and have Defined System Parameters in the System Management option, you will not need to exchange disks and these messages will not appear on the screen. If you are using a single 1541 Disk Drive, you will be exchanging disks often. Be sure that you place the disk asked for in the disk drive before pressing <return> or a 'FILE NOT FOUND' error message will appear at the bottom of the screen.

<CR> TO CONTINUE This is a statement that will appear on an instruction line or at the bottom of an instruction screen. This will indicate that once you note the instruction and take proper action, you may continue the program by pressing the <return> key.

Enter~ <return>

-----  
ACCOUNT FILE MAINTENANCE                    <- TO END

PLEASE SELECT APPLICATION                    .

1. ADD ACCOUNT(S)
  2. CHANGE/INQUIRE ACCOUNT(S)
  3. DELETE ACCOUNT(S)
  4. PRINT-OUT ACCOUNT(S)
- 

### 1.1 ADD ACCOUNT(S)

The Suboption 'Add' is used to add new accounts to your Chart of Accounts. A maximum of 300 accounts is allowed in the Account File.

**NOTE:** If you make an error while entering data and have not yet pressed <return>, use the <Insert/Delete> key to back up and then change the entry. If you have already pressed <return>, wait until you have completed all the entries. You will be given an opportunity to make changes. If you press the <f3> key while you are entering data, the record will not be processed and you will be returned to the start of the entry. You may then re-enter the record, enter a different record, or leave that option.

FROM THE ACCOUNT FILE MENU                    Enter~ 1 <return>

**NOTE:** During some processes you will notice messages appearing on the screen, telling you what is being accomplished before you can continue.

-----  
G/L ACCOUNT MAINTENANCE                    <- TO END  
ADD

1. ACCOUNT #        : ....~.
2. DESCRIPTION     : .....
3. TYPE        ..    4. BUDGET : .....
5. PERIOD TOTALS:        #0: .....
- #1: .....            #7: .....  
#2: .....            #8: .....  
#3: .....            #9: .....  
#4: .....            #10: .....  
#5: .....            #11: .....  
#6: .....            #12: .....
6. PARENTHESIS CONTROL: ..

ANY CHANGE ? ...  
-----

1. ACCOUNT # The first four digits in the Account Number designate the Main Account Number. The next digit is for the Profit Center. See Appendix B for more information on Account Numbering. We instruct you to enter a <return> for the Profit Center as a default to '0'.

Enter~ 1025 <return> <return>

2. DESCRIPTION The account description should identify the account's purpose. The description will be printed on the Financial Statements exactly as entered here. This field can be left blank by entering just <return>. To have account descriptions indented on the Financial Statements, spaces must be entered before the description. This will make the Financial Statements easier to read. NOTE: two spaces will be entered to indent this account two spaces.

Enter~ <Space> <Space> CHECKING ACCOUNT <return>

3. TYPE This is the entry of the two letter Financial Statement Type that specifies the account's code in Financial Statements. These are explained in the Account Structuring Section, Appendix B.

Enter~ VP <return>

4. BUDGET This is a monthly amount for either an income or expense account. Budget amounts are entered only for Postable Accounts (see Appendix B). Balance Sheet Accounts do not need budget amounts. Entering just <return> defaults to \$.00.

Enter~ <return>

5. **PERIOD TOTALS** The '#0' field is the balance of Assets and Liabilities as of the end of last year. Profit and Loss Accounts such as Purchases and Expenses would not have an amount in this field, since these accounts will have zero balances at the end of the year.

The '#1 - #12' fields are the current year net change amount for each month. These fields are automatically updated when the Transactions File is posted. If you are setting up this account in the middle of the Fiscal Year, you will have to enter the net change for each previous period. See Period Totals in Appendix A for more information.

To default to \$.00 for any one field, enter <return>. If at any point in the entry of these figures, you need to enter only \$.00 for the remainder of the fields, enter <f1> and the zero amounts will be entered automatically for the remaining fields.

DEBITS -- Enter as positive amount  
CREDITS - Enter as negative amount

Enter~ 16547 <return>

Enter <f1>

\*\*\* ARE ALL BALANCES O.K.? ... \*\*\*

- ARE ALL BALANCES O.K.?** This gives you a chance to change any period balance that you have entered. If all the balances are not correct, enter 'N' <return>. You will be given the opportunity to correct them. If they are correct, enter a <return> to default to 'Y'. In most other cases, <return> will default to 'N'.

Enter~ <return>

6. **PARENTHESIS CONTROL** Enter a 'C' for CREDIT or a 'D' for DEBIT accounts. If a credit account has a debit balance, or a debit account has a credit balance, the computer will print parentheses around the amount on Financial Statements. Refer to Appendix B for more information.

Enter~ D <return>

- ANY CHANGE** If a change is needed, enter a 'Y' <return>. You are asked 'What Number?'. Enter the number of the field that is incorrect, <return>. Enter the correct information, <return>. If you selected field '5' you are asked which balance you wish to change. Enter the number of the Period to be changed, <return>. If no change is needed, enter <return> to default to 'N'. You are then prompted to enter another Account Number.

Enter~ <return>

1. ACCOUNT # To return to the Account File Maintenance Menu,  
Enter~ <back arrow>

1.2 CHANGE/INQUIRE ACCOUNT(S)

FROM THE ACCOUNT FILE MAINTENANCE MENU Enter~ 2 <return>

```
-----  
G/L ACCOUNT MAINTENANCE      <~ TO END  
CHANGE/INQUIRE  
  
*1. ACCOUNT #      : .....  
2. DESCRIPTION    : .....  
3. TYPE          .. 4. BUDGET : .....  
5. PERIOD TOTALS:      #0: .....  
#1: .....          #7: .....  
#2: .....          #8: .....  
#3: .....          #9: .....  
#4: .....          #10: .....  
#5: .....          #11: .....  
#6: .....          #12: .....  
  
6. PARENTHESIS CONTROL: .  
  
ANY CHANGE ? ...  
-----
```

The Change/Inquire screens are similar to the Add screens with the addition of an '\*' next to the fields that are used for inquiry. These fields cannot be changed. When the account number is entered, the computer searches the Account File for the account and displays the information on the screen. All Change/Inquire Screens for other options function similarly.

The following entries will change the budget amount for account "1025-0".

1. ACCOUNT # Enter the number of the Account for which you wish to make a change.

Enter~ 1025 <return> <return>

ANY CHANGE Enter~ Y <return>

WHAT NUMBER Enter~ 5 <return>

WHICH BALANCE TO CHANGE If you need to change a Period Total, enter '5' for 'What Number', then when prompted enter the period number. Caution: Before changing period totals

(other than in this practice account) read the Account Structuring Section in Appendix B.

Enter- 0 <return>

The cursor will move to the period to be changed. Enter the correct amount, <return>. To default to \$.00, enter <return>.

Enter- <return>

ARE ALL BALANCES O.K. This will allow you to change any of the other period balances. If another balance needs to be changed, enter that number. Entering <return> defaults to 'Y'.

Enter- <return>

ANY CHANGE Enter- <return>

1. ACCOUNT # To return to the Account File Maintenance Menu,

Enter- <back arrow>

1.3 DELETE ACCOUNT(S)

FROM THE ACCOUNT FILE MAINTENANCE MENU Enter- 3 <return>

```

-----
G/L ACCOUNT MAINTENANCE      <- TO END
DELETE

*1. ACCOUNT #      : ....~.
2. DESCRIPTION    : .....
3. TYPE ..      4. BUDGET : .....
5. PERIOD TOTALS:      #0: .....

#1: .....          #7: .....
#2: .....          #8: .....
#3: .....          #9: .....
#4: .....          #10: .....
#5: .....          #11: .....
#6: .....          #12: .....

6. PARENTHESIS CONTROL: .

DELETE THIS ACCOUNT ? ...
-----
    
```

The Delete screen is similar to the Change/Inquire screen.

1. ACCOUNT # When the Account Number is entered, the computer

searches the Account File for the account and displays the information on the screen.

Enter~ 1025 <return> <return>

The computer will ask if this is the correct account to delete. An 'N' answer will clear the screen and prompt you for another account number. The record will NOT be deleted from the file. If you answer 'Y', the record will be deleted from the file and you will then be prompted for another account to delete.

**DELETE THIS ACCOUNT?** The computer will not allow you to delete any account that has balances in any of the period totals. This is a safety feature, since deleting an account with period balances would cause your Financial Statements to be out of balance.

Enter~ Y <return>

\*\*\* RECORD DELETED <CR> TO CONTINUE \*\*\*

Enter~ <return>

1. ACCOUNT # To return to the Account File Maintenance Menu,

Enter~ <back arrow>

#### 1.4 PRINT ACCOUNT(S)

FROM THE ACCOUNT FILE MAINTENANCE MENU Enter~ 4 <return>

\*\*\* SORT ACCOUNT FILE FIRST? ... \*\*\*

The sorting will organize the Account Index File by account number for printing. See Appendix E for an example of the printout. To have the file sorted, enter 'Y' <return>. To bypass sorting, enter <return> to default to 'N'. If not sorted, all accounts added since the last time sorted will appear at the end of the printout.

Enter~ <return>

-----  
ACCOUNT FILE MAINTENANCE <- TO END

STARTING ACCOUNT NUMBER: ....~.

ENDING ACCOUNT NUMBER: ....~.

WISH TO PRINT PERIOD TOTAL ..

ANY CHANGE ? ...  
-----

When printing out your Chart of Accounts, you have several choices. You can print out all of your accounts by using the default 'ALL' for the starting account number, or print a range of accounts by entering the starting and ending account numbers. You also have the choice of printing the period totals for your postable accounts. The following set of entries will print a range of accounts from 1000-0 to 1030-0.

**STARTING ACCOUNT NUMBER** This is the number of the first account to be printed. If just <return> is entered, the computer will default this entry to 'All' accounts on file. If a Main Account number is entered, then the computer will ask for the Profit Center number. (See Appendix B for information on account numbering.) Entering <return> will default to '0' Profit Center. Entering a <back arrow> will instruct the computer to return to the 'Account File Maintenance Menu'.

Enter- 1000 <return><return>

**ENDING ACCOUNT NUMBER** This is the number of the last account to be printed. Entering just a <return> will instruct the computer to print only the starting account. Entering an account number higher than the number of the starting account will instruct the computer to print all accounts from the starting account to the ending account. This will include all profit centers, since the computer, for account listing purposes, sees the entire account number as all one number.

Enter- 1030 <return> <return>

**PRINT PERIOD TOTALS** A 'Y' answer will instruct the computer to print the period totals for each 'VP' and 'VS' account printed. (See Appendix B for information.) Otherwise, only one line of information will be printed for each account (Fields 1 through 4 and Field 6 of the Account File Maintenance screen). Entering <return> defaults to 'N'.

Enter- Y <return>

**ANY CHANGE** If you need to change any of above enter a 'Y' <return> and the computer will clear the screen and start at the 'Starting Account Number' field. Entering just a <return> will default to 'N'.

Enter- <return>

**PLEASE POSITION PRINTER <CR> TO CONTINUE** This message is displayed at the bottom of the screen. This gives you an opportunity to check and make sure that your paper is properly positioned in the printer before printing starts. To start the printing process, enter <return>.

Enter <return>

**STARTING ACCOUNT NUMBER** When the printing process is completed, you are prompted for a second range of accounts to print. If you had printed 'All' accounts, you would have been returned to the Account File Maintenance Menu. If you do not wish to print another range of accounts, entering a <back arrow> will return you to the Account File Maintenance Menu.

Enter~ <back arrow>

**PLEASE SELECT APPLICATION** Entering a <back arrow> will return you to the Main Menu. The Account Index File will be sorted before you are instructed to place the Program disk in the drive. You are now finished with the examples which demonstrate the use of the Account File Maintenance options.

Enter~ <back arrow>

-----  
ACCOUNT FILE MAINTENANCE                    <~ TO END

PLEASE INSERT PROGRAM DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

Follow the instructions on the screen.

Enter~ <return>



CHAPTER 2  
BUSINESS ID MAINTENANCE

This option will maintain the Business ID File, which contains one record for each individual or business for which you will be entering transactions. Stored in this file is the business's or individual's ID number, name and address. This file is used by the 64 Accounting System to print the name and/or address when needed. The computer uses the ID to identify the business or individual.

FROM THE MAIN MENU

Enter- 2 <return>

-----  
BUSINESS ID MAINTENANCE                    <- TO END

PLEASE SELECT APPLICATION:    ...

1. ADD ID (S)
2. CHANGE/INQUIRE ID (S)
3. DELETE ID (S)
4. PRINT-OUT ID (S)

-----

2.1 ADD ID(S)

This suboption allows you to enter an ID number, name and address for each business or individual for whom you will be recording transactions. The Transaction Entry & Editing, Check Writing, and Print Statements options use this ID number for identification. The name and, if required, the address, will be printed on various documents.

FROM THE BUSINESS ID MAINTENANCE MENU    Enter- 1 <return>

```

-----
BUSINESS ID MAINTENANCE          <- TO END
ADD
1. ID #.          .....
2. NAME          .....
3. ADDRESS       .....
4. CITY          .....
5. STATE         ..
6. ZIP CODE      .....

ANY CHANGE ? ...
-----

```

1. **ID #** An ID Number is given to each business or individual you put on file. The numbering system you use is entirely up to you. However, SD has supplied you with an Alpha/numeric chart that will show you how to number the businesses in alphabetical order. This can be found in Appendix D. Each business or individual must have a different ID number. The computer will not allow the use of the same number twice. The ID# 99999 is reserved for a miscellaneous customer/vendor for whom you can manually type in the name when entering a transaction in the Add suboption of the Transaction Entry option.

Enter~ 01629 <return>

2. **NAME** This is the name that will be printed on the reports, statements, and checks when ID Number "01629" is specified. When Adding a transaction in the Transaction Entry option, this name will be displayed for verification when the ID Number is entered.

Enter~ APEX LOAN <return>

3. **ADDRESS** This is the street address that will be printed on the statements and checks. This field may be left blank by entering just <return>.

Enter~ 1265 FIRST AVENUE <return>

4. **CITY** This is the city that will be printed on the statements and checks. This field may also be left blank.

Enter~ ANYWHERE <return>

5. **STATE** This is the two letter state abbreviation that will be printed on the statements and checks. This field may be left blank.

Enter~ IA <return>

6. ZIP CODE This is the five or nine digit Zip Code that will be printed on the statements and checks. This field may be left blank.

Enter~ 51234 <return>

ANY CHANGE Enter~ <return>

1. ID NO. You may enter information for another I.D. To return to the Business ID Maintenance Menu,

Enter <back arrow>

PLEASE SELECT APPLICATION You are given the opportunity to choose another application. To return to the Main Menu,

Enter~ <back arrow>

## 2.2 CHANGE/INQUIRE ID(S)

This option allows you to make corrections to existing ID numbers on file. The operation of this option is similar to that in Account File Maintenance. The only difference is the format of the screen and the information displayed.

## 2.3 DELETE ID(S)

This option allows you to delete an existing ID number on file. The operation of this option is similar to that in Account File Maintenance. Do not delete an ID number for which there are transactions in the Transactions File. If you print a statement or check for an ID which you have deleted from this file, the name will be printed but not the address.

## 2.4 PRINT-OUT ID(S)

This option allows you to print existing ID numbers, names and addresses on file. The operation of this option is similar to that in Account File Maintenance. The listing will be in ID number order. See Appendix E for an example of a printout.



CHAPTER 3  
TRANSACTION ENTRY AND EDITING

The Transaction Entry and Editing Option is used to enter all of your transactions (checks, receipts, journal entries, payables, and receivables). This is the only option that should be used to update your General Ledger. The following sections will demonstrate the use of the 5 suboptions on the Transaction Entry and Editing Menu. For more information on Transaction Entries, see Appendix C.

FROM THE MAIN MENU                      Enter~ 3 <return>

-----  
TRANSACTION ENTRY                      <~ TO END

PLEASE SELECT APPLICATION: .

1. ADD TRANSACTIONS
2. CHANGE/INQUIRE TRANSACTIONS
3. DELETE TRANSACTIONS
4. PRINT-OUT TRANSACTIONS
5. POST TRANSACTIONS

-----

3.1 ADD TRANSACTIONS

This suboption is the one that you will use the most while operating the 64 Accounting System. New Transactions are entered through this option. It is not necessary that you enter all of your transactions for the month at one session with the computer. As each transaction is completed, it is stored on the disk in the Transactions File for future editing and posting. You can add a few transactions today, then add more tomorrow or the next day, and they will all still be in the Transactions File. You will not lose any of these transactions by exiting the 64 Accounting System properly and then turning off your computer. In fact, the system was designed to be used in short sessions, in order to accommodate your busy time schedule.

FROM THE TRANSACTION ENTRY MENU      Enter~ 1 <return>

```

-----
TRANSACTION ENTRY                                <- TO END
ADD

1. REF #: 40          2. DATE: .....
3. TYPE: .           ZZZZZZ
4. ID #: .....      ZZZZZZ ZZZZZZZZ
5. REFERENCE: .....
6. CHECK #: .....   7. DATE: .....
8. RECURRING TRANSACTION (Y/N): .
9. ACCT#    DEBIT    CREDIT
-----
.....
.....

          $ZZZ.ZZ      $ZZZ.ZZ
          =====
          =====

ANY CHANGE ? ...
-----
    
```

1. REF # This is the identifying reference for the particular transaction being entered. It will be automatically incremented for each transaction entered. It is used to refer to the transaction in the other suboptions of Transaction Entry and Editing. For Type 3 (General Journal) entries, this number will be used to identify the transaction in the General Journal file after posting of the transaction.

2. DATE The date must be entered in the mmddy format, without the slashes. The computer will check to see if the date you enter and the System Date, which you entered when you first began using the system, are in the same Accounting Period, as defined in the Accounting Period Maintenance option of System Management. If they are not in the same period, the message NOT IN THIS ACC. PER. will appear on the bottom of the screen. This is just an informational message. It will not prevent you from entering a transaction with that date.

For General Journal entries (Type 3), this is the date that the computer uses to determine which Accounting Period total to update when the file is posted. It will also be the date that appears in the General Journal for a Type 3 transaction. You can default to the same Date which was entered for the previous transaction by entering only <return>.

Enter- 022984 <return>

3. TYPE There is a list of Transaction Types at the bottom of the screen. The computer uses these Transaction Types to determine future handling of this transaction. See Appendix C for examples. As with Date, you can default to the previous entry. After you enter the number, the

computer will display the type on the same line for verification.

- 1 ~ Check or Account Payable
- 2 ~ Receipt or Account Receivable
- 3 ~ General Journal

Enter~ 1 <return>

4. ID # This identifies the business or individual that this transaction involves. The computer will search the ID File for verification and display the name on the same line. If the miscellaneous ID# 99999 is entered, the cursor will move to the name field and you will be able to type in a name. If the Business ID Number is not found, you will be so informed. If a '3' was entered for Type (General Journal Entry), this field will be bypassed.

Enter~ 01629 <return>

5. REFERENCE Use this field to describe the purpose of the transaction. This description will be transferred to the General Journal when posted. This field can also be defaulted to the previous entry.

Enter~ NOTE PAYMENT <return>

6. CHECK # This field is bypassed for a type 1 (General Journal) entry.

**CHECKS/ACCOUNTS PAYABLE** If a check number is entered for type 1, the computer will treat the transaction as a check. If no entry is made in the check number field, it is considered an Account Payable for a Type 1 transaction. To bypass this field and the check date field, press the <f1> key.

If you are using the Check Writing option to print checks for your Accounts Payable, the check number and date will automatically be entered in the record when the check is written. If you are not using this option, you will have to use the Change/Inquire option to enter this information.

**RECEIPTS/ACCOUNTS RECEIVABLE** For Type 2 transactions, a check number (you can consider it a receipt number) indicates that this is a receipt. If the field is bypassed with the <f1> key, it is considered an Account Receivable. You will have to use the Change/Inquire option to update this record when payment is received.

**NOTE:** Only General Journal, Check and Receipt entries are posted in the Post option. Accounts Payable and Accounts Receivable remain in the Transactions File until payment has been made and recorded. For more information, refer to the Check Writing and Print Statements Chapters.

Enter~ 1237 <return>

**DATE** This is the date of the check or cash receipt. This field is bypassed for a type 1 (General Journal) entry. The computer uses this date on type 1 or type 2 transactions to determine which Accounting Period total, in the Accounts File, to update on posting. This also becomes the date in both the General Journal and Bank Journal for the Type 1 or Type 2 transaction.

Enter~ 022984 <return>

**RECURRING TRANSACTION (Y/N)** If you have a transaction that occurs every month in the same amount such as a mortgage payment or a note payable, you can establish automatic entry of this transaction. Every month thereafter, the entry will be automatically included in transactions until you Change or Delete it.

The entry must be posted before it will be entered in transactions for the following month. The check # and check date will be cleared and the month of the reference date will be changed to the next month. If you have established the date as the 31st of March, for example, the following month the date will be changed to the 30th of April, since April has only 30 days. It will remain the 30th of each month unless you elect to change it (or until February arrives, when it will change to the 28th, whether or not February has 29 days that year.)

The transaction will appear on the Transaction Edit List with an '\*' preceding the I.D. number.

Enter~ N <return>

#### DISTRIBUTION OF ACCOUNTS

A highlighted line will appear on the screen for the entry of distribution accounts and amounts. Entering a <return> at this time will instruct the computer to ask for the first account number. You will have to enter both the Main Account Number and Profit Center Number. The computer will then verify that it is a valid Postable Account and display its description at the bottom of the screen. You will then be asked for either the debit or credit amount for that account.

**CREDIT/DEBIT ENTRIES** If you enter a '0' or <return> in the debit or credit field, the computer will then ask for an amount in the other amount field (credit or debit). The computer will not let you leave that line until you enter an amount in either the debit or credit field, unless you press the <f3> key to stop the processing of that entry. After you have entered an amount, the computer will redisplay the line in reverse field.

**KEY FUNCTIONS** The up and down cursor keys are used to move from one distribution line to another. If you press the down cursor key once you will move to the next line. If you hold the key down, you will continue to move the reverse field line down. If you hold the cursor key down long enough, your first distributions will scroll off the screen. Do not worry though,

they are not lost. By using the up cursor key you can move the highlighted line back to your first distribution. It is through the use of the up and down cursor keys that you position the highlighted line on the distribution line you want to enter or change. Once the highlighted line is on the distribution line you want, enter a <return>. This will cause the computer to ask for new entries on that line.

**BALANCING DEBITS AND CREDITS** You will notice that as distribution lines are completed, the totals for debits and credits are updated. The computer will not allow you to quit entering distributions until the two totals are equal. If they are not equal, the error message 'DEBITS < > CREDITS' (Debits not equal to Credits) will appear at the bottom of the screen when you try to end entry of distributions. You may enter a maximum of 20 distributions for each transaction. Once you have your distributions properly entered, use the <f1> key to end entry of distribution amounts.

**NOTE:** When entering type 1 or type 2 transactions, the first distribution line MUST be to your cash account. Profit Center numbers (0 through 9) can be used to identify different checking accounts. For type 1, the computer will ask for a credit amount; type 2 for a debit amount. This first distribution amount is used by the computer in printing checks and statements as the amount to pay or to be received. It is also the amount that is transferred to the Bank Journal for both types.

If you have completed a distribution line and wish to delete it entirely, return to that line and press the INST/DEL key before pressing the <return> key.

The Following entries will distribute our example entry to 1020-0, Cash in Bank, \$1234.56; 2020-0, Notes Payable, \$1230.00; and 7012-0, Interest Expense--Note Payable, \$4.56. After entering each account number, there will be a short wait while the computer searches the Accounts File and verifies that the account exists. The Account name will be displayed at the bottom of the screen.

```
Enter <return> 1020 <return> <return>
      123456 <return> <down cursor>
Enter <return> 2020 <return> <return>
      123000 <return> <down cursor>
Enter <return> 7012 <return> <return>
      456 <return> <f1>
```

**ANY CHANGE** If a change is needed for any of the numbered fields, enter 'Y' <return> and you are prompted 'What Number?'. Then enter the number of the field to be changed, <return>. Make the correction to that field, <return>. If no changes are needed, enter <return> to default to 'N'.

```
Enter~ <return>
```

**DATE** To return to the Transaction Entry Menu,

Enter~ <back arrow>

### 3.2 CHANGE/INQUIRE TRANSACTIONS

The Change/Inquire suboption requires the 'Reference Number' to change or inquire. The operation of this option is similar to that in Account File Maintenance.

### 3.3 DELETE TRANSACTIONS

This suboption allows you to delete existing transactions on file. The operation of this option is similar to that in Account File Maintenance.

### 3.4 PRINT-OUT TRANSACTIONS

This suboption will list to the printer all transactions that are on file and not posted. You will be given the option of printing all transactions regardless of the type or just one of the types. The 'Transaction Edit List' will automatically be printed and you will then be returned to the Transaction Entry Menu. See Appendix E for an example of the printout.

### 3.5 POST TRANSACTIONS

When the Posting suboption is selected, you will be asked if you wish to post recurring Type 3 (General Journal) transactions. Each time a recurring transaction is posted, the Reference date is updated to the following month. If you are posting several times during a month, recurring Type 3 transactions will be posted and the date changed each time unless you answer 'N' to this question. Type 1 and Type 2 transactions will not be posted until a check (receipt) number is entered for that transaction.

Before posting, the computer will print a Transaction Journal (similar to the Edit List) of all transactions to be posted, in Transaction number order, checks first, followed by receipts and then General Journal entries. See Appendix E for an example of the printout.

After the Transaction Journal is printed, you are given one last opportunity to stop the posting process before it begins. If you choose to post, the General Journal File, Bank Journal File and the Accounts File will then be updated. During posting, messages will appear on the screen, indicating what processes are being done. When all updating is completed, the Transaction File is cleared of all paid transactions and you are returned to the Main Menu.

Only General Journal, check and receipt entries are posted. Accounts Payable and Accounts Receivable remain in the Transactions file until payment has been made and recorded. Any transactions that remain in the Transactions File will not

affect Financial Statement figures. When records are posted, they become a permanent part of the Accounts File Period Totals. If you discover after posting that there was an error in a transaction entry, you should make necessary changes by entering and posting a correcting transaction or by entering an offsetting transaction, re-entering the transaction correctly and then posting both transactions. See Appendix C for examples.

You may post as often as you want during any Accounting Period. Just make sure that you post all transactions for an Accounting Period if you want accurate Financial Statements. You can post several Accounting Periods at one time. The computer will check the date of each transaction against the Accounting Periods File (defined in the System Management option) and update the proper period total.

Once you have started the posting process DO NOT interrupt the process. This may disrupt your data beyond reconstruction. You may want to back up your files before posting, using the Backup Data File option in System Management. If something should go wrong during the posting, you can restore the data if you have a backup.

We have attempted to provide the ability to back up posting that has been interrupted. It is not guaranteed. If posting is interrupted by, for example, a power failure or the accidental turning off of the computer, start the posting again from the beginning. Then verify that the posting process was successfully accomplished. If it didn't work, you will have to use your backup data disk to restore the data.

The following chart explains how each of the three files is updated at posting. Please take notice of the differences between types 1 & 2 and type 3 transactions for General Journal and Account Files. Type 3 transactions are not posted to the Bank Journal File.

**GENERAL JOURNAL FILE**

Account #  
Date  
  
Amount  
Reference  
Reference #

**TRANSACTIONS FILE**

Account# (each distribution)  
Check Date (type 1 & 2)  
Ref Date (type 3)  
Amount (each distribution)  
Reference  
Check # (type 1 & 2)  
Ref # (type 3)

**BANK JOURNAL FILE**

Doc #  
  
Date  
Type  
Amount  
Name

**TRANSACTIONS FILE**

Profit Center Number plus Check #  
(type 1 & 2)  
Check Date (type 1 & 2)  
Type  
Amount (first distribution line)  
ID# (name from ID File)  
(ID# 99999 ~ name manually  
entered in Transactions File)

**G/L ACCOUNTS FILE**

Period Totals

**TRANSACTIONS FILE**

For each account distributed to,  
the amount is added to the total of  
the period within which the check  
date (for type 1 and type 2) or the  
reference date (for type 3) falls.

**FIGURE 3-1**

CHAPTER 4  
PRINT STATEMENTS

4.1 STATEMENT PRINTING

This option will print statements for the mini Accounts Receivable capability we have included in the 64 Accounting System. The statements can be printed on either preprinted statement forms or on blank 8 1/2 by 11 continuous paper (66 lines per page). The computer uses the Business ID and Transactions Files for the information it needs to print the statements. The name and address of the person to whom the statement will be sent is obtained from the Business ID File. For ID# 99999 the name is obtained from the Transactions File. No address is printed. The Transactions File contains the detail of the statement.

A statement will be printed for each individual or business that has a type 2 transaction in the Transaction File and whose ID # is within the range requested for printing. The information in fields 1 thru 7 of the Transaction Entry screen and the first distribution line of each transaction are used to print the detail of the statement. One line (marked INVOICE) will be printed for each type 2 transaction (whether a check (receipt) # has been entered or not), showing the amount owed. If a check (receipt) # is present for that transaction, a second line will be printed showing that PAYMENT has been made. Please refer to Figure 4-1, Sample Statement, as you read the following explanation of where the computer obtains the information printed on the statement.

PAGE 1

J. C. MORRISON CO.  
1785 SHERIDAN DR.  
YOUR CITY, STATE 03083  
**SAMPLE - VOID**  
STYLE 1325  
COMPATABLE ENVELOPE 1500

JACK JENKINS  
1414 WEST 40TH  
ANYWHERE IA 51234

← 3

DATE	NUMBER
02/29/84	10254

↑  
1

↑  
2

TRX #	TRX DATE	TYPE	-- REF DESCRIPTION	-- AMOUNT	BALANCE
3	02/15/84	INVOICE	CAR PAYMENT	83.11	83.11
↑ 4	↑ 5	↑ 6	↑ 7	↑ 8	↑ 9

--CURRENT--	-- 31/60 --	-- 61/90 --	-- OVER 90 --	BALANCE
\$83.11	\$ .00	\$ .00	\$ .00	\$83.11
		↑ 10		↑ 11

FIGURE 4 - 1

- | STATEMENT                  | INFORMATION OBTAINED FROM  |
|----------------------------|--|
| 1. Statement date .....    | Input by operator.   |
| 2. Account Number .....    | ID # - Transactions File.  |
| 3. Name & Address .....    | Business ID File.<br>ID# 99999 - name from<br>Transactions File.   |
| 4. TRX # .....             | For Invoice: Ref # -<br>Transactions File.<br>For payment: Check # -<br>Transactions File.                       |
| 5. TRX Date .....          | For Invoice: Ref Date -<br>Transactions File.<br>For Payment: Check Date -<br>Transactions File.                 |
| 6. Type .....              | 'INVOICE' for each Type<br>2 transaction in Trans-<br>actions File. 'PAYMENT' if<br>Check # is present.          |
| 7. Ref Description .....   | For Invoice: Reference -<br>Transaction File. 'PAYMENT'<br>printed if Check # is<br>present in Transaction File. |
| 8. Amount .....            | Amount in first distribution<br>line of Transaction File.  |
| 9. Balance .....           | Calculated by Computer.  |
| 10. 30-60-90-over 90 ..... | Aging Calculated by Computer.  |

Since this is not a complete Accounts Receivable, there are some restrictions as to what it can do. No partial payment of an invoice is provided for, since the amount in the first distribution line of each transaction is used for both invoice and payment amount. If you receive partial payment on an invoice, you will have to enter it as a separate transaction for the amount of the payment, and then change the amounts in the original invoice transaction to reflect the balance still due.

Make sure you print statements before posting your Transactions File if you want the statements to reflect payments received during the month. Remember, when you post transactions, all type 2 transactions that have a check # are posted and then are cleared from the file.

FROM THE MAIN MENU Enter- 4 <return>

-----  
PLEASE SELECT OPTION

1. STANDARD 42 LINE FORM
  2. 42 LINES PLAIN PAPER
  3. 66 LINES PLAIN PAPER
- 

PLEASE SELECT OPTION If you are using preprinted statement forms, enter '1'. Otherwise, enter '2' or '3'.

Enter- 3 <return>

ANY CHANGE Enter- <return>

PRINT COMPANY NAME/ADDRESS You may choose to have the information which has been entered in the Company Name Maintenance option printed on the Statement. Entering <return> defaults to 'N'.

Enter Y <return>

ANY CHANGE Enter <return>

MOUNT STATEMENT FORMS <CR> TO CONTINUE This will give you an opportunity to place the preprinted forms in the printer. Once the statement paper is in the printer, enter a <return>. This message will be skipped if you are using blank paper.

Enter- <return>

PRINT ALIGNMENT ? You are given an opportunity at this point to print an alignment form. If you enter 'Y' the computer will print X's on the statement form where information will later be printed. This will assist you in aligning

the statement forms in the printer. The question and the printing process will be repeated until you are satisfied with the alignment and enter 'N' in reply to PRINT ALIGNMENT. Entering <return> defaults to 'N'.

Enter- Y <return>

PRINT ALIGNMENT ? Enter- <return>

-----  
PRINT STATEMENTS

STATEMENT DATE: .....

STARTING I.D.: .....

ENDING I.D.: .....

ANY CHANGE ? ...  
-----

**STATEMENT DATE** This is the date that will be printed on the top of the statement. Any transactions (including payments) with a date following this one will not be printed on the statement. The Aging of a transaction is figured from the date of the transaction (as entered in the Transactions File) to the Statement Date. If you are not printing 'All' statements, you will be returned to this screen after each statement or group of statements is printed. The date which you entered previously will be redisplayed. If you want to change the date, enter <back arrow> from the Starting I.D. field. When you have finished printing individual or group statements, enter <back arrow> from the Statement Date field.

Enter- 022984 <return>

**STARTING I.D.** You can print statements for all ID's or by range. This functions similarly to printing accounts in Account File Maintenance. Entering just a <return> will cause the entry to default to 'All'.

Enter- <return>

**ANY CHANGE** Enter- <return>

**MOUNT STOCK PAPER** This gives you an opportunity to remove your statement form from the printer and replace it with blank continuous form paper. Once you have done this, you will be returned to the Main Menu.

Enter <return>



## CHAPTER 5

### CHECK WRITING

This option will print checks for the mini Accounts Payable capability that we have included in the 64 Accounting System. The checks are printed on preprinted check forms. The computer uses the Business ID and Transactions Files for the information it needs to print the checks. The name and address of the person to whom the check will be sent is obtained from the Business ID File. For ID# 99999, the name is obtained from the Transactions File. No address is printed. The Transactions File contains the details to be printed on the check and voucher stub.

A check will be printed for each person who has an Accounts Payable transaction which has been selected for printing and whose ID# is within the range requested for printing. An Accounts Payable transaction is one for which no check number has been entered in the Transactions File. The information in fields 1 thru 5 of the Transaction Entry screen and the first distribution line of each transaction is used to print the check. Please refer to Figure 5-1, Sample Check, as you read the following explanation of where the computer obtains the information that is printed on the check.

\* J. C. MORRISON CO.

6246

REF NUMBER	REF DATE	REF DESCRIPTION	REF AMOUNT
02074 14	01/31/84	QTRLY PREMIUM	592.00
			CHECK TOTAL: \$592.00

Annotations: (1) above 02074, (3) below 14, (4) below 01/31/84, (5) below QTRLY PREMIUM, (8) below \$592.00



J. C. MORRISON CO.  
1785 SHERIDAN DR.  
YOUR CITY, STATE 12345

NATIONAL STATE BANK  
DOWNTOWN OFFICE  
YOUR CITY, STATE 12345  
00-8789/2345

6246

(7) DATE  
FEBRUARY 29, 1984

(9) AMOUNT  
\$592.00

(2) ← 6246

PAY  
TO THE  
ORDER  
OF:

FIVE HUNDRED NINETY TWO DOLLARS AND NO/100

BARKER'S HEALTH & LIFE  
P.O. BOX 892  
SOMEWHERE

IA 57890

SAMPLE VOID  
STYLE 1013

⑩ →

⑩ 00006246 ⑩ 234567898 ⑩ 23456789 ⑩

FIGURE 5-1

CHECK

INFORMATION OBTAINED FROM

1. Account No. .... ID # - Transactions File.
2. Check No. .... First number is user supplied.  
Automatically incremented.
3. Ref. No. .... REF # - Transactions File.
4. Ref. Date ..... REF DATE - Transactions File.
5. Ref. Description .. REFERENCE - Transactions File.
6. Ref Amount ..... AMOUNT in first distribution  
line of Transactions File.
7. Check Date ..... Input by operator at time of  
printing.
8. Check Total ..... Computer calculated.
9. Amount ..... Computer calculated.
10. To the Order Of ... Business ID File.



**I.D. #** This is the first piece of information that the computer needs in order to determine which transaction you want to select for payment. At this point you have several choices: 1) A <back arrow> will take you back to the Check Writing Menu. 2) Entering <f1> will cause the computer to select automatically all unpaid transactions in the Transactions File for payment. 3) Entering a particular Business ID# will inform the computer you are only selecting transactions for that particular ID#, and you will need to further identify which Ref. # you want.

Enter- 02074 <return>

**REF. #** Only if you entered a particular Business ID# above will you be asked for input of Ref. #. Again you have several choices as to your entry. 1) A <back arrow> will take you back to 'I.D. #' so you can select a different Business ID#. 2) Entering <f1> will cause the computer to automatically select all unpaid transactions in the Transactions File for the creditor whose Business ID# you entered above. 3) Entering a particular Ref. # will cause the computer to search the Transactions File for that transaction and, if found, display the information for verification. If the transaction has been selected previously, the message TRX ALREADY SELECTED will appear at the bottom of the screen. If a transaction with this Ref # for this ID # is not found, the message TRX NOT FOUND will be displayed at the bottom of the screen.

Enter- 14 <return>

**SELECT THIS TRX. ?** If you enter a 'Y' the computer will flag the transaction for payment. If you enter 'N', the computer will ignore the transaction when writing checks. Entering <return> defaults to 'N'.

Enter- Y <return>

**REF #** The computer will ask you for another Ref # for the same Business ID#. If you are done selecting for that particular Business ID#, enter a <back arrow> at Ref. # and you will be asked for a new Business ID#.

Enter- <back arrow>

**I.D. #** Enter- 13078 <return>

**REF. #** Enter- 18 <return>

**SELECT THIS TRX. ?** Enter 'Y' <return>

**REF. #** The computer will request another Ref. #. Entering a <back arrow> will return you to the ID # field. Entering a second <back arrow> will return you to the Check Writing Menu.

Enter- <back arrow> <back arrow>

## 5.2 UNSELECT TRANSACTIONS

If you have selected transactions for which you do not wish to have checks written at this time, this option allows you to unselect those transactions. It functions the same as the Select Option, except that it flags the transactions for non-payment.

FROM THE CHECK WRITING MENU Enter- 2 <return>

I.D. # As in the ID entry for the select option, you have several choices. 1) A <back arrow> will take you back to the Check Writing Menu. 2) Entering <f1> will cause the computer to unselect all previously selected transactions in the Transaction File. 3) Entering a particular Business ID# will inform the computer that you are only selecting transactions for that particular ID#, and you will need to identify which Ref. # you want.

Enter- 13078 <return>

REF. # The choices again are similar to those in the select option. The only difference is that checks will be unselected, rather than selected.

Enter- 18 <return>

UNSELECT THIS TRX If you enter a 'Y' the computer will remove the flag and the transaction will not be flagged for payment. If you enter an 'N' the transaction will remain selected. Entering <return> defaults to 'N'.

Enter- Y <return>

REF. # To return to the Check Writing Menu,

Enter- <back arrow> <back arrow>

## 5.3 PRINT PRECHECK REPORT

With this option you can print a Precheck Report to verify that you have selected only the checks you wish to print. All unpaid check transactions will be listed. The amount of each transaction will be listed under REF AMT (Reference Amount). Those transactions which you have selected for payment will also have an amount listed under CK TOT (Check Total). This amount will be the running total for the check to be printed. The Final Total for all transactions selected will be listed at the bottom of the report. See Appendix E for an example of the printout.

FROM THE CHECK WRITING MENU Enter- 3 <return>

PLEASE ENTER CHECKBOOK NUMBER Enter the number of the checkbook for which you wish to have a Precheck Report printed. Entering just <return> defaults to '0'.

Enter- <return>

**POSITION PRINTER <CR> TO CONTINUE** Check the position of your paper in the printer. When printing is completed, you will be returned to the Check Writing Menu. To start the printing process,

Enter- <return>

#### 5.4 PRINT CHECKS

Once you have selected the transactions you want to pay, using the two previous suboptions, this suboption will print your checks. You are given the opportunity to print checks by range of Business IDs, thus allowing you to print only part of those checks selected for payment.

**FROM THE CHECK WRITING MENU** Enter- 4 <return>

**PLEASE ENTER CHECKBOOK NUMBER** Enter the number of the checkbook from which you wish to print checks (0 through 9). See Profit Center Usage in Appendix B for more information. Entering <return> defaults to '0'.

Enter- <return>

**MOUNT CHECKS** Place the check forms in the printer as close to the correct alignment as possible.

Enter <return>

**PRINT ALIGNMENT ?** You are given an opportunity at this point to print an alignment form. If you enter 'Y' the computer will print X's on the check form where information will later be printed. This will assist you in aligning the check forms in the printer. The question and the printing process will be repeated until you are satisfied and enter 'N' in reply to PRINT ALIGNMENT? Entering <return> defaults to 'N'.

Enter- Y <return>

**PRINT ALIGNMENT ?** Enter- <return>



PLEASE SELECT APPLICATION To return to the Main Menu,

Enter- <back arrow>

CHAPTER 6  
GENERAL LEDGER TRIAL BALANCE

6.1 PRINTING A TRIAL BALANCE

This option will print a Trial Balance of your postable 'VS' and 'VP' accounts. (See Appendix B, Financial Statement Types, for more information about these accounts.) A Trial Balance is used to verify that the total debits equal the total credits for all accounts. You may choose to print the detailed transactions of each account which is to be included in the Trial Balance. A detailed Trial Balance can only be printed for periods in which the detail has not been purged (see Chapter 9). You can also print by span of accounts, if you only need to check on a few totals or details. Remember, however, when you print only a span, debits will not necessarily equal credits, since you are not printing all accounts in your file.

The information in a Summary Trial Balance is obtained from the Accounts file. For a detailed Trial Balance, additional information from the General Journal File is also printed. Figure 6-1 is an example of a Trial Balance. Please refer to it when reading the following explanation.

RUN DATE: 02/29/84 ← (1) JOE & JULIE JENKINS PAGE: 1  
 TRIAL BALANCE (2)  
 FOR THE PERIOD 02/01/84 TO 02/29/84

NUMBER (3)	DESCRIPTION (4)	BEGINNING BALANCE (5)	DEBIT AMOUNT (6)	CREDIT AMOUNT (7)	ENDING BALANCE (8)
1020-0	CASH IN BANK-CKG	828.53	52.13	.00	880.66
1	02/02/84 PAYROLL	(11)	(12) 734.68	(13) .00	
2	02/15/84 PAYROLL		251.94	.00	
4	02/10/84 JAN GAS		.00	-142.82	
5	02/05/84 GROCERIES		.00	-44.59	
6	02/12/84 JULIE		.00	-25.00	
7	02/15/84 FEB UTILITIES		.00	-64.29	
8	02/05/84 FEB SERVICE		.00	-19.49	
9	02/15/84 FEB HOUSE PAYMENT		.00	-435.19	
13	02/15/84 PAYMENT		.00	-25.00	
15	02/26/84 FEBRUARY		.00	-119.63	
16	02/25/84 JACK		.00	-29.50	
17	02/25/84 GROCERIES		.00	-75.88	
19	02/28/84 CAR PAYMENT		.00	-166.04	
20	02/25/84 FEB. PLEDGE		.00	-80.00	
21	02/16/84 PAYROLL		734.68	.00	
22	02/16/84 PAYROLL		251.94	.00	
28	02/25/84 ON ACCOUNT		.00	-106.62	
29	02/28/84 FROZEN PIPES		.00	-56.25	
30	02/28/84 GROCERIES		.00	-105.33	
31	02/28/84 CAR INSURANCE		.00	-159.75	
32	02/28/84 SHOES - JACK/JODI		.00	-68.57	
33	02/28/84 JULIE COAT		.00	-83.14	
34	02/28/84 SHEETS		.00	-41.54	
37	02/28/84 1 ST QTR. DUES		.00	-60.00	
38	02/28/84 FEB TELEPHONE		.00	-12.48	
	TOTAL :		1,973.24	-1,921.11	
1030-0	CASH IN BANK-SAV	3,309.00	109.03	.00	3,418.03
2	02/15/84 PAYROLL		50.00	.00	
22	02/16/84 PAYROLL		50.00	.00	
39	02/28/84 INTEREST		9.03	.00	
	TOTAL :		109.03	.00	
	GRAND TOTALS:	4,137.53	161.16	.00	4,298.69

FIGURE 6-1

TRIAL BALANCE                      INFORMATION OBTAINED FROM

- |   |                        |   |
|---|------------------------|---|
| 1 | Run Date .....         | System date - operator input upon starting 64 Accounting System.  |
| 2 | For The Period .....   | Beginning to ending period dates - input by operator.   |
| 3 | Account Number .....   | Account Number - Accounts File.   |
| 4 | Account Description .. | Description - Accounts File.  |
| 5 | Beginning Balance .... | Computer Calculated - Accounts File.<br>Sum of last year's balance plus period totals prior to start date for report. |
| 6 | Debit Amount .....     | Computer calculated - Accounts File.<br>Sum of period totals having debit balances within period of this report.      |
| 7 | Credit Amount .....    | Computer calculated - Accounts File.<br>Sum of period totals having credit balances within period of this report.     |
| 8 | Ending Balance .....   | Computer calculated - Accounts File.<br>Sum of Beginning Balance, Debit Amount and Credit Amount.                     |

TRIAL BALANCE WITH DETAIL    As above with following added:

- |    |                     |  |
|----|---------------------|--|
| 9  | Ref # .....         | Ref # - General Journal File.  |
| 10 | Date .....          | Date - General Journal File.   |
| 11 | Description .....   | Reference - General Journal File.  |
| 12 | Debit Amount .....  | Amount - General Journal File debits.  |
| 13 | Credit Amount ..... | Amount - General Journal File credits.   |
| 14 | Total .....         | Computer calculated - General Journal File. Totals of debit column and credit column.  |
| 15 | Grand Total .....   | Computer calculated - Accounts File. Total of Beginning Balances as printed above. If all accounts are in the report, should equal zero.           |
|    | Beginning Balance   |  |
| 16 | Grand Total .....   | Computer calculated - Accounts File. Total of Debit Amounts as printed above. If all accounts are in the report, should equal Grand Total Credits. |
|    | Debit Amount        |  |
| 17 | Grand Total .....   | Computer calculated - Accounts File. Total of Credit Amounts as printed above. If all accounts are in the report, should equal Grand Total Debits. |
|    | Credit Amount       |  |
| 18 | Grand Total .....   | Computer calculated - Accounts File. Total of Ending Balances as printed above. If all accounts are in the report, should equal zero.              |
|    | Ending Balance      |  |

When you are printing a detailed Trial Balance, the sum of the credit and debit amounts (#6 and #7) will equal the sum of the debit and credit totals (#14) if the General Journal File has not been purged (Option 9, Main Menu) for the period being reported. However, the debit amount #6 will not necessarily equal the debit total of #14, nor will the credit amount #7 necessarily equal the credit total of #14.

The detailed Trial Balance feature is provided so you can have, at the end of each period, a concise report showing all transactions that affected each account.

You should print a detailed Trial Balance for all accounts at the end of each period to keep as a permanent record. Thus at a later time if you question why an account has a particular balance you can review these reports to see each transaction. Details of a particular transaction will only be shown on a Trial Balance for the period which includes the date of the transaction.

FROM THE MAIN MENU      Enter- 6 <return>

-----  
G/L TRIAL BALANCE

STARTING ACCOUNT:    ....

ENDING ACCOUNT:     ....

MONTHLY DETAIL ?    ....

ANY CHANGE ?    ...  
-----

**STARTING ACCOUNT**    The Starting Account will be the first to be printed. By entering just <return> the computer will default to all accounts on file and skip the next question. A <back arrow> will return you to the Main Menu and end printing spans of accounts.

Enter- 1000 <return> <return>

**ENDING ACCOUNT**    This will be the last account to be printed in a span of accounts. If just <return> is entered, this field will default to the Starting Account number.

Enter- 1050 <return> <return>

**MONTHLY DETAIL**    The monthly detail will show the detail of each transaction for each account printed. At the end of an Accounting Period, the detail should be printed. If you want the detail, enter 'Y' <return>. If you want a summary report, showing just the balances, enter <return> to default to 'N'.

Enter- Y <return>

ANY CHANGE Enter- <return>

-----  
G/L TRIAL BALANCE <- TO END

1. 01/01/84 - 01/31/84  
2. 02/01/84 - 02/29/84  
3. 03/01/84 - 03/31/84  
4. 04/01/84 - 04/30/84  
5. 05/01/84 - 05/31/84  
6. 06/01/84 - 06/30/84  
7. 07/01/84 - 07/31/84  
8. 08/01/84 - 08/31/84  
9. 09/01/84 - 09/30/84  
10. 10/01/84 - 10/31/84  
11. 11/01/84 - 11/30/84  
12. 12/01/84 - 12/31/84

STARTING PERIOD #: ..

ENDING PERIOD #: ..

ANY CHANGE ? ...  
-----

**STARTING PERIOD #** This will be the first period included on the Trial Balance printout. This entry will default to 'All'.

Enter- 2 <return>

**ENDING PERIOD #** This will be the last period reported. You may enter the same Accounting Period number for starting and ending numbers to report on just one Accounting Period. This entry will default to the Starting Period number.

Enter- <return>

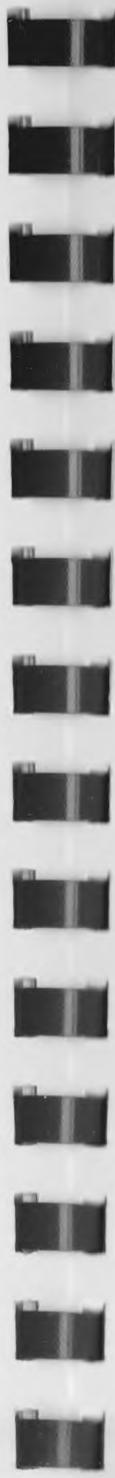
ANY CHANGE Enter- <return>

PLEASE POSITION PRINTER Enter- <return>

The printing of the Trial Balance will begin. When the printing has been completed, the Trial Balance Entry screen will appear.

**STARTING ACCOUNT** If you want to print a Trial Balance for another group of accounts, continue with this screen. The totals on succeeding Trial Balances will include the totals from the partial Trial Balances already printed. If you wish to return to the Main Menu enter <back arrow>. If you had printed 'All' Accounts you would have been returned to the Main Menu automatically.

Enter- <back arrow>



CHAPTER 7  
FINANCIAL STATEMENTS

7.1 PRINT BALANCE SHEET & PROFIT/LOSS

This option will print your Financial Statements. This final product consolidates all your transactions into reports that show your financial condition. With this option you can obtain the Balance Sheet and/or the Profit & Loss Statement (Income Statement). There are three types of Profit & Loss Statements provided:

Current Amounts and Year-to-Date Amounts

Current Amounts and Current Budget Amounts

Year-to-Date Amounts and Year-to-Date Budget Amounts

The computer uses the information in the Accounts File to print the Financial Statements. Refer to Figures 7-1 and 7-2 as you read the explanations which follow the statements.

JOE & JULIE JENKINS

PAGE: 1

BALANCE SHEET

AS OF 02/29/84 ← (1)

ASSETS

(4)

(3) ↓  
CURRENT ASSETS

(2) ↓			
1005-0			
1020-0	CASH IN BANK-CKG	\$880.66	
1030-0	CASH IN BANK-SAV	3,418.03	
1040-0	CASH ON HAND	205.34	
1050-0	TIME CERTIFICATE	10,348.44	
1100-0	NOTES REC - JACK	2,138.89	
		-----	
1150-0	TOTAL CURRENT ASSETS		\$16,991.36

FIXED ASSETS

1195-0			
1200-0	HOUSE & LOT	\$105,000.00	
1210-0	AUTOS	14,240.00	
1230-0	FURN. & FURNISH.	17,300.00	
1240-0	MISC FIXED ASSET	550.00	
		-----	
1400-0	TOTAL FIXED ASSETS		\$137,090.00

OTHER ASSETS

1505-0			
1510-0	INVESTMENTS	\$9,750.00	
		-----	
1890-0	TOTAL OTHER ASSETS		\$9,750.00

1900-0	TOTAL ASSETS		\$163,831.36
			=====

LIABILITIES

CURRENT LIAB.

2010-0			
2020-0	NOTES PAYABLE	\$7,711.92	
2030-0	MASTER CARD PAY	127.00	
2040-0	OTHER CR. CARDS	192.65	
		-----	
2900-0	TOTAL CURRENT LIAB.		\$8,031.57

LONG TERM LIAB.

3000-0			
3500-0	MORTGAGE PAYABLE	\$68,919.47	
		-----	
3800-0	TOTAL L-TERM LIAB.		\$68,919.47

3900-0	TOTAL LIABILITIES		\$76,951.04
--------	-------------------	--	-------------

EQUITY

4000-0			
4050-0	NET WORTH	\$85,644.07	
4060-0	Y-T-D EARNINGS	1,236.25 ← (5)	
		-----	

4900-0	TOTAL EQUITY		\$86,880.32
--------	--------------	--	-------------

4950-0	TOTAL LIAB & EQUITY		\$163,831.36
			=====

FIGURE 7-1

BALANCE SHEET

INFORMATION OBTAINED FROM

1. As of date ..... Operator input - the ending date of the period(s) reported.
2. Account number ..... Account number - Accounts File. The position of an account on the Balance Sheet is determined by the account number.
3. Description ..... Account description - Accounts File. The description is printed as it was entered in the Account File Maintenance option. Indentation is also set up in that option.
4. Amount ..... Period Totals - Accounts File. The amount printed for the postable accounts is the sum of all period totals from prior year total up to and including the current period total.
5. Y-T-D Earnings ..... Computer Calculated - the Net Income or Loss calculated in the Profit & Loss Statement.

JOE &amp; JULIE JENKINS

PAGE: 1

## PROFIT AND LOSS STATEMENT

FOR THE PERIOD 02/01/84 TO 02/29/84

	1 PERIOD(S) ← (2) →		2 PERIOD(S)			
	(3) INCOME	(4) INCOME	(5) RATIO	(6) AMOUNT	(7) RATIO	(8) AMOUNT
5000-0						
5010-0						
5020-0						
5500-0						
6000-0						
6005-0						
6010-0						
6020-0						
6025-0						
6030-0						
6040-0						
6050-0						
6060-0						
6070-0						
6080-0						
6090-0						
7000-0						
7050-0						
7070-0						
7500-0						
8000-0						
8550-0						
8600-0						
8655-0						
8657-0						
8659-0						
8700-0						
8800-0						
8880-0						
8890-0						
8900-0						
9000-0						
9020-0						

FIGURE 7-2

PROFIT & LOSS

INFORMATION OBTAINED FROM

1. For the Period ..... Operator input - the starting to ending date span for the current period amounts
2. Period(s) ..... Computer calculated - the number of periods included in the amounts for the column. Year to date column is number of periods since the beginning of your fiscal year.
3. Account Number ..... Account number - Accounts File. The account number will determine its position in the Profit and Loss, since accounts are printed in account # order.
4. Description ..... Account description - Accounts File. The description is printed as it was entered in the Account File Maintenance option. Indentation is also set up in that option.
5. Ratio ..... Computer Calculated - based off the 100.00 ratio amount (in this particular report Total Income). Example: 2081.72 divided by 3121.72 equals 66.69. Shows what percentage that amount is of the 100.00 ratio amount.
6. Amount ..... Period Totals - Accounts File. The amount printed for the postable accounts is the sum of all period totals falling within the date span of number (1) above.
7. Ratio ..... Computer Calculated - based off the 100.00 ratio amount (in this particular report Total Income). Example: 2080.00 divided by 6243.44 equals 33.31. Shows what percentage that amount is of the 100.00 ratio amount.
8. Amount ..... Period Totals - Accounts File. The amount printed for the postable accounts is the sum of all period totals from period 1 up to and including the periods being printed.
9. Net Income or (Loss) .. Computer Calculated - The total of Profit & Loss accounts from the beginning of your fiscal year up to and including the current period. This amount is transferred to the Balance Sheet (5) as Y-T-D Earnings.

FROM THE MAIN MENU Enter- 7 &lt;return&gt;

-----  
FINANCIAL STATEMENTS

&lt;- TO END

1. 01/01/84 - 01/31/84
2. 02/01/84 - 02/31/84
3. 03/01/84 - 03/31/84
4. 04/01/84 - 04/30/84
5. 05/01/84 - 05/31/84
6. 06/01/84 - 06/30/84
7. 07/01/84 - 07/31/84
8. 08/01/84 - 08/31/84
9. 09/01/84 - 09/30/84
10. 10/01/84 - 10/31/84
11. 11/01/84 - 11/30/84
12. 12/01/84 - 12/31/84

STARTING PERIOD #: ..

ENDING PERIOD #: ..

ANY CHANGE ? ...  
-----

**STARTING PERIOD #** This informs the computer of the first Accounting Period you want to have included for the current period in the Financial Statements. The Accounting Period selection works in the same manner as in the General Ledger Trial Balance. This will allow you to print quarterly, semiannual, annual, etc. reports.

Enter- 2 &lt;return&gt;

**ENDING PERIOD #** This will indicate the last Accounting Period you want to have included on the Financial Statement printouts. Entering just <return> will default to the Starting Period.

Enter- &lt;return&gt;

**ANY CHANGE** Enter- <return>

**WHICH PROFIT CENTER** If you have used the Profit Center feature of our 64 Accounting System, you can, at this point select which Profit Center to print or you can print all of them by entering a <return> to default to 'All'. See Profit Center Usage in Appendix B for further information.

If you select 'All' Profit Centers, the header on the Statements will be the information which has been entered in the Company Name Maintenance option of System Management. See 'HD' accounts under Cosmetic Accounts in Appendix B for information about what header will be used if you select one Profit Center for Statement printing.

Enter- &lt;return&gt;

**WHICH REPORT** You have the choice of printing 1- Profit and Loss Statement, 2- Balance Sheet, or 3- Both. These are listed at the bottom of the screen.

Enter- 3 <return>

**WHICH FORMAT** You will only be asked this question if you have chosen to print the Profit and Loss Statement (#1 or #3). The format options are:

- 1) Current Amounts and Year-to-Date Amounts
- 2) Current Amounts and Current Budgets
- 3) Year-to-Date Amounts and Year-to-Date Budgets

These options are listed at the bottom of the screen. You may choose one, two, or all three types of formatting for the report. When you have entered as many as you wish to have printed, enter <back arrow>.

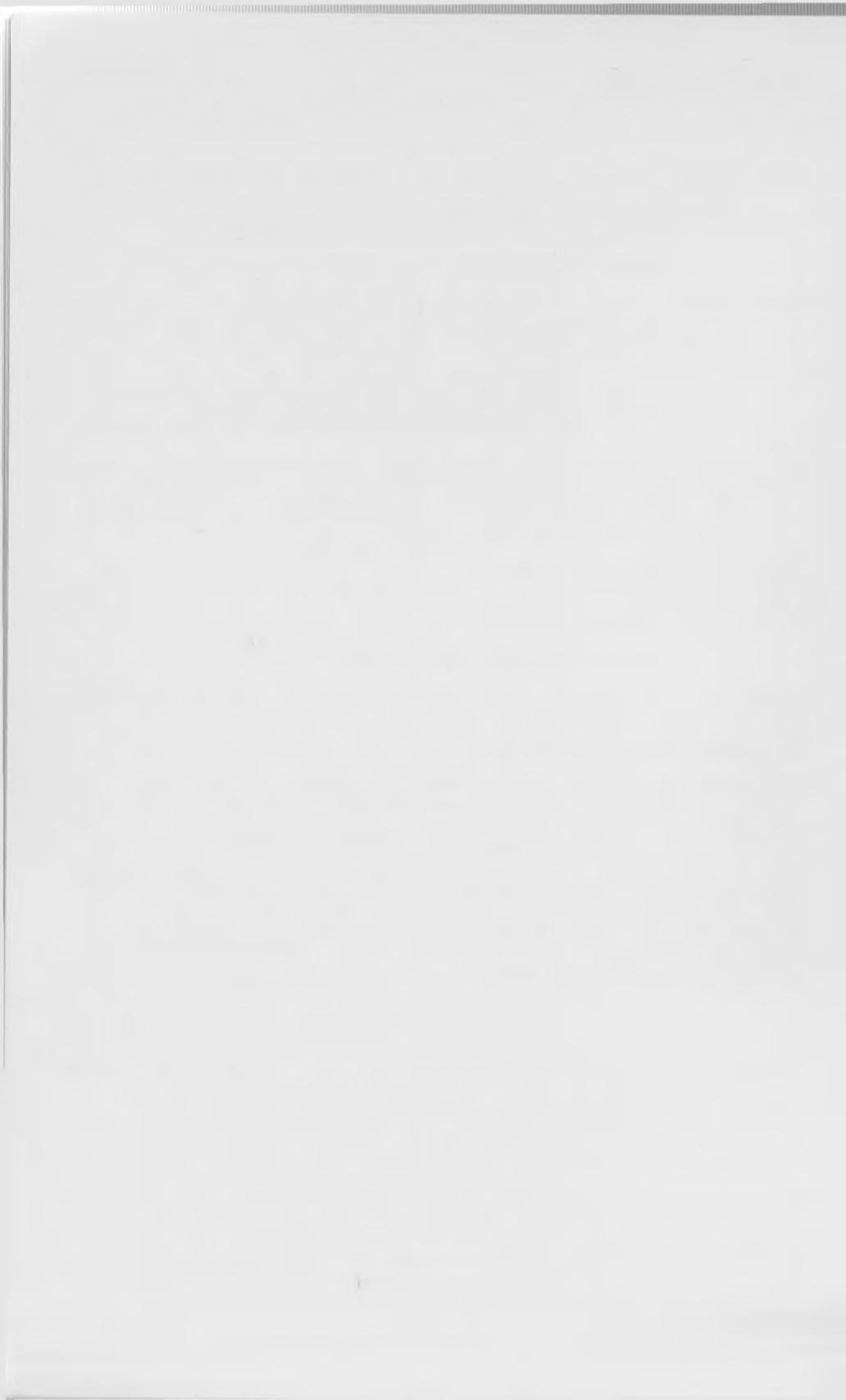
Enter 1 <return>

Enter 2 <return>

Enter 3 <return> <back arrow>

**ANY CHANGE** Enter- <return>

From this point on, the process is automatic and under the computer's control. After doing some processing of the accounts and getting things in order, the computer will ask you to position your printer. Once you enter a <return> the printing will start. If you are using a single disk drive, you will be asked at several points in the processing to exchange the data disk and program disk. Just follow the instructions on the screen and you shouldn't have any problems. When all the Financial Statements which you have chosen are printed, you will be returned to the Main Menu.



CHAPTER 8  
RECONCILE BANK STATEMENTS

The Reconcile Bank Statement option can help you to reconcile your checkbook with your bank statement. You can use this system to maintain up to 10 checking accounts, as identified by Profit Center numbers 0 through 9 of your account. See Profit Center Usage in Appendix B for further information.

FROM THE MAIN MENU      Enter- 8 <return>

-----  
RECONCILE BANK STATEMENT      <- TO END

PLEASE SELECT APPLICATION: .

1. EDIT BEG BANK BALANCE
2. PRINT CHECK/RECEIPT REGISTER
3. FLAG CANCELLED ITEMS
4. PURGE CHECK/RECEIPT REGISTER
5. DISPLAY ENDING BANK BALANCE

-----  
8.1 EDIT BEGINNING BANK BALANCE

This option is used to establish your beginning bank balance. This should be done before you start to use this system.

RECONCILE BANK STATEMENTS MENU      Enter- 1 <return>

```
-----
RECONCILE BANK STATEMENT      <- TO END
EDIT BEG BALANCE
```

	BEG DATE	BEG BAL AMT	NAME
0.	02/29/84	\$386.22	
1.	02/29/84	\$.00	
2.	02/29/84	\$.00	
3.	02/29/84	\$.00	
4.	02/29/84	\$.00	
5.	02/29/84	\$.00	
6.	02/29/84	\$.00	
7.	02/29/84	\$.00	
8.	02/29/84	\$.00	
9.	02/29/84	\$.00	

```
ANY CHANGE ? ...
-----
```

This screen shows the Beginning Balances for each checkbook, #0 through #9. The first time you enter this suboption you will notice that Balance Dates and Balance Amounts are already on file. The Beginning Balance Date is the date entered as the system date. The Beginning Balance Amount is the balance amount as of the Beginning Balance Date. The amount and date will change as the Reconcile Bank Statements functions are executed. This amount can be changed when asked 'Any Change?'

**ANY CHANGE?** You have the option of leaving the balances as they are or changing them if an adjustment is necessary. You may also change the name, if you wish. This is the name that will appear on your Check/Receipt register, followed by (BEG BAL). After you have entered the number of the checkbook, the entries for that checkbook will disappear and the cursor will be in the Beginning Date position. If you do not want to make any changes in a particular field, enter <return> and the previous data will be redisplayed in that position.

```
Enter- Y <return>
```

```
WHAT NUMBER Enter- 0 <return>
```

```
Enter <return> <return>
```

```
Enter- J. JENKINS <return>
```

## 8.2 PRINT CHECK/RECEIPT REGISTER

This option will print the Check and/or Receipt Registers of those checks and receipts that are presently in the Bank Journal File. See Appendix E for an example of the printout.

FROM THE RECONCILE BANK STATEMENT MENU Enter- 2 <return>

**PRINT RECORDS FOR ALL CHECKBOOKS** If you wish to have records printed for all checkbooks (as identified by Profit Center numbers in the checking account), enter 'Y'. You will then proceed to the screen which asks for Type. If you wish to print records only for certain checkbooks, enter 'N'. Entering <return> defaults to 'Y'.

Enter- N <return>

**PRINT RECORDS FOR CHECKBOOK #** The computer will ask you to answer 'Y' or 'N' to this question for each checkbook, #0 through #9. Entering <return> defaults to 'Y'. If you have selected the numbers of all the checkbooks for which you wish to have records printed, you can enter <f1> to enter 'N' automatically for the rest of the numbers.

#0 Enter- <return>

#1 Enter- <f1>

-----  
RECONCILE BANK STATEMENT                    <- TO END  
PRINT REGISTER  
CHECKBOOK # Z

TYPE    .  
  
BEGINNING DOC #                            .....  
  
ENDING DOC #                                .....  
  
BEGINNING DATE                            .....  
  
ENDING DATE                                .....

ANY CHANGE ? ...  
-----

**TYPE** This information is for the first checkbook you requested. The checkbook number is displayed in the upper left corner of the screen. This informs the computer which type of transaction you want included in the report. You have a choice of 1- Checks Only, 2- Receipts Only, or 3- Both Types. Entering <return> defaults to '3'.

Enter- <return>

**BEGINNING DOC #** This is the check number which was entered in the Transactions File for either checks or receipts (not the Ref.#). This will be the lowest document number included in the report. You can default to 'All' documents by entering a <return> and the computer will then skip the Ending Doc # question. Otherwise you will have to enter the last or highest document number to be

included in the report.

Enter- <return>

**BEGINNING DATE** This will be the earliest document date included in the report. You can default to all document dates by entering a <return> and the computer will skip the Ending Date question. Otherwise you will also have to enter the last or latest document date to be included in the report.

Enter- <return>

**ANY CHANGE** Enter- <return>

**PLEASE POSITION PRINTER <CR> TO CONTINUE** To start the printing process,

Enter- <return>

If you had requested printing for more than one checkbook, you would be returned to the Print Register screen and asked to enter information for the next checkbook. This would continue until printing had been completed for all checkbooks requested, at which time you would be returned to the Reconcile Bank Statements Menu.

### 8.3 FLAG CANCELLED ITEMS

This option will allow you to flag (mark) the checks and receipts that have been cleared by the bank. By using this option, reconciling your checking account with the bank will become automatic.

**FROM THE RECONCILE BANK STATEMENTS MENU** Enter- 3 <return>

**PLEASE ENTER CHECKBOOK NUMBER** Enter the number of the checkbook (#0 through #9) in which you wish to flag items. The number you choose will be displayed at the top of the following screen. Entering <return> defaults to '0'.

Enter- <return>

-----  
RECONCILE BANK STATEMENT                    <- TO END  
FLAG ITEMS - CHECKBOOK Z

PLEASE SELECT APPLICATION: .

1. FLAG INDIVIDUAL ITEMS
  2. SELECT RANGE OF CHECKS
  3. UNSELECT RANGE OF CHECKS
  4. SELECT RANGE OF RECEIPTS
  5. UNSELECT RANGE OF RECEIPTS
- 

### 8.3.1 FLAG INDIVIDUAL ITEMS

This is an individual selection of Checks or Receipts that have cleared the bank. This option will flag the transaction to adjust the Bank Balance.

FROM THE FLAG ITEMS MENU    Enter~ 1 <return>

-----  
RECONCILE BANK STATEMENT                    <- TO END  
FLAG ITEMS

TYPE: .

DOC.#: .....

DOC. DATE: ZZ/ZZ/ZZ

NAME:        ZZZZZZZZZZZZ

AMOUNT:     \$ZZ.ZZ

SELECT RECORD ? ...  
-----

TYPE This is the type of document that is to be flagged as cleared through the bank. There are two types of documents; 1- Checks and 2- Receipts.

Enter~ 1 <return>

DOC # This is the number of the check or receipt which you wish to flag.

Enter~ 1201 <return>

The Document Date, Name, and Amount will be displayed on the screen so that you may confirm that this is the correct check or

receipt. If the screen does not agree with the check or receipt, you may need to make correcting or offsetting entries. See Appendix C for examples. If the document has not been flagged previously, the message at the bottom of the screen will be SELECT RECORD? If it has been flagged previously, the message will be UNSELECT RECORD?

**SELECT RECORD** If the document has cleared the bank, you will need to flag it in order to reconcile your bank statement. A <return> will default to 'Y' and the item will be flagged as selected. After answering this question you will be prompted for the input of another document number.

Enter- <return>

**DOC #** Same as above. We are going to ask for the same document again to demonstrate how you change a selected (cleared) document to unselected (outstanding).

Enter- 1201 <return>

**UNSELECT RECORD** If you discover that you have flagged a document which has actually not cleared the bank, you will need to Unselect the document. A <return> will default to 'N' and the item will remain flagged as selected. After answering this question you will be prompted for input of another document number.

Enter- <return>

**DOC #** To return to Type,

Enter- <back arrow>

**TYPE** To return to the Flag Items Menu,

Enter- <back arrow>

### 8.3.2 SELECT RANGE OF CHECKS

This option will allow you to flag a group of checks that have cleared the bank.

**FROM THE FLAG ITEMS MENU** Enter- 2 <return>

```
-----  
RECONCILE BANK STATEMENT          <- TO END  
FLAG ITEMS  
  
TYPE = CHECKS  
  
BEGINNING DOC #      .....  
  
ENDING DOC #        .....  
  
ANY CHANGE ?      ...  
-----
```

**BEGINNING DOC #** The Beginning Doc # will be the first document in a string of documents to be flagged as selected, or in other words received by the bank. All checks numerically following this Document # will be flagged as received until the Ending Doc # check is flagged. Entering <return> defaults to 'All'.

Enter- 1200 <return>

**ENDING DOC #** The document number entered here will identify the last document to be flagged as received by the bank.

Enter- 1201 <return>

**ANY CHANGE** Enter- <return>

**PROCESSING COMPLETED <CR> TO CONTINUE** When the flagging process is completed, this message will be displayed. You will then be returned to the Flag Items Menu.

Enter- <return>

**PLEASE SELECT APPLICATION** You are given an opportunity to choose another application. If you wish to return to the Please Enter Checkbook Number message, enter <back arrow>.

Enter- <back arrow>

**PLEASE ENTER CHECKBOOK NUMBER** You may choose a different checkbook to process or you may return to the Reconcile Bank Statement Menu by entering <back arrow>.

Enter- <back arrow>

### 8.3.3 UNSELECT RANGE OF CHECKS

This option allows you to remove flags from a group of checks which had been selected in the previous option. The operation of the option is similar to that of the Select Range of Checks option, except that the checks are unselected rather than selected.

**8.3.4 SELECT RANGE OF RECEIPTS**

This option is identical to Select Range of Checks, except that you are selecting receipts rather than checks.

**8.3.5 UNSELECT RANGE OF RECEIPTS**

This option is identical to Unselect Range of Checks, except that you are unselecting receipts rather than checks.

**8.4 PURGE CHECK/RECEIPT REGISTER**

Because of the limited disk space available for storing detailed information, we have provided this option to clear the Check/Receipt Register (Bank Journal File) of older entries. This should be done periodically. Depending upon the number of checks and receipts you enter during an accounting period, you may have enough space in the file to maintain several months of entries.

**FROM THE RECONCILE BANK STATEMENTS MENU** Enter- 4 <return>

**PURGE RECORDS FOR ALL CHECKBOOKS** You may choose to purge records for all of your checkbooks or only certain ones. Entering <return> defaults to 'Y' and all checkbooks will be purged. If you enter 'N', you will be asked if you want to purge #0 through #9. Then enter 'Y' for the number(s) of the checkbook(s) which you want to purge at this time. Entering <return> defaults to 'Y'. When you have selected the numbers of all the checkbooks for which you want to purge records, you may enter <f1> to enter 'N' automatically for the rest of the checkbook numbers.

Enter- N <return>

#0 Enter- <return>

#1 Enter- <f1>

**ANY CHANGE ?** Enter- <return>

-----  
RECONCILE BANK STATEMENT                    <- TO END  
PURGE CHECKS/RECEIPTS

PURGE CUTOFF DATE:       .....  
ALL RECORDS OR ONLY RECONCILED: .

ANY CHANGE ? ...  
-----

**PURGE CUTOFF DATE** This is the date through which checks and receipts will be purged. For instance, if you want to retain all items with a document date of 02/01/84 and later, you will enter a Purge Cutoff Date of 01/31/84.







period 1 is entered, all transactions in the General Journal File with a transaction date of 01/31/84 and earlier will be deleted from the File.

Enter- 1 <return>

ANY CHANGE Enter- <return>

ARE YOU SURE YOU WANT TO PURGE THE GENERAL JOURNAL ? You are given one more chance at this point to return to the Main Menu without deleting any records from the General Journal File. If you want to continue with the purge, enter 'Y'. Entering an 'N' will return you to the Main Menu. We are not going to purge the General Journal at this time, because we want to leave this information on your Demo Disk so you can use it again at a later time if you wish.

Enter- N <return>

The purging process will take some time even if there are only a few records to delete. This is because the computer must check through each Account in the Accounts File to see if it has any records in the General Journal. If it does, it checks each of those records for its transaction date. After the records are deleted, it has to reorganize the General Journal File. When the process is completed, you will be returned to the Main Menu.

CHAPTER 10  
SYSTEM MANAGEMENT

10.1 OPTIONS EXPLANATION

This option is a collection of programs that allow you to manage your data. This option should be used carefully since some of the suboptions will alter your data.

FROM THE MAIN MENU      Enter- 10 <return>

-----  
ACCOUNTING SYSTEM FOR THE C-64

PLEASE REMOVE DISK FROM DRIVE  
TURN IT OVER AND REINSERT IT

<CR> TO CONTINUE  
-----

This directs you to turn the Program Disk over and reinsert it into the disk drive. Because there is not enough room on one side of the Program Disk to retain all the programs, the programs in the System Management Option are located on the back side of the disk. The System Management Option is not used frequently; therefore, accessing it is minimal.

Please remove the disk, turn it over and reinsert it, as instructed on the screen.

Enter- <return>

-----  
ACCOUNTING SYSTEM FOR C-64      <- TO END  
SYSTEM MANAGEMENT MENU

PLEASE SELECT APPLICATION    ..

1. DEFINE SYSTEM PARAMETERS
2. BACKUP DATA FILES
3. EXPAND DATA FILES
4. CLOSE YEAR END
5. ACCOUNTING PERIOD MAINTENANCE
6. ZERO BALANCES
7. CREATE DATA FILES
8. COMPANY NAME MAINTENANCE

-----  
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-----

## 1. DEFINE SYSTEM PARAMETERS

This option allows you to change the colors of the screen display. This also maintains a directory for the computer to use in locating files.

## 2. BACKUP DATA FILES

This option will allow you to format a disk to be used on this computer and backup the data files onto that disk. This can be used as a working data disk. This is a protective measure in case data is lost due to a system crash, damaged diskette, read error, etc.

## 3. EXPAND DATA FILES

This option allows you to Expand Data Files, if the data storage space is not adequate to contain all your data.

## 4. CLOSE YEAR END

This option will allow you to clear out all the Accounting Period Balances. This will recalculate all beginning balances for the Balance Sheet Accounts. The Budget Amounts for the Profit and Loss Accounts will be retained.

## 5. ACCOUNTING PERIOD MAINTENANCE

This option allows you to establish the Accounting Periods that you will have for the Fiscal Year.

## 6. ZERO BALANCES

This option allows you to clear account balances. This will leave all information concerning each account's numbering, name and financial format. If you wish to use the Chart of Accounts given to you on the Demo Data Disk as a basis for your Chart of Accounts, this option clears all the unneeded figures from this disk.

## 7. CREATE DATA FILES

This option allows you to create space on a data disk to contain the records that are placed in the various files during the operation of this system. Use this option when setting up a new data disk.

## 8. COMPANY NAME MAINTENANCE

This option allows you to enter information that you would like to have printed on documents.

## CHAPTER 11

## DEFINE SYSTEM PARAMETERS

With this option you can establish different screen colors. You will also need to establish the location of files used in the 64 Accounting System. The file locations originally established are for a single 1541 Disk Drive. If you are using other hardware, you will want to change the System Parameters.

If you have a Write Protect tab on your Program Disk, you will need to remove it while running this option because the new screen colors and System Parameters will be written on the Program Disk.

FROM THE SYSTEM MANAGEMENT MENU      Enter- 1 <return>

## 11.1 ESTABLISH SCREEN COLORS

The next screen will appear for you to make changes. The cursor is in the lower left corner behind 'Any Change?'.

-----  
COMPANY NAME AND SYSTEM INFORMATION

		* 0=BLACK
		1=WHITE
		2=RED
		3=CYAN
1. BACKGROUND COLOR	1	4=PURPLE
2. BORDER COLOR	3	5=GREEN
3. TAGS COLOR	6	6=BLUE
4. DATA COLOR	0	7=YELLOW
		8=ORANGE
		9=BROWN
		10=L-RED
		11=D-GRAY
		12=M-GRAY
		13=L-GREEN
		14=L-BLUE
		15=L-GRAY

ANY CHANGE ? ...      WHAT NUMBER ? ...  
-----

The screen above is the information as originally contained on the disk sent by Software Design Inc. and may be changed. We will demonstrate a change by changing the color of the data. By answering 'Y' <return>, you are informing the computer that a change on this screen is needed. The Cursor will move behind 'What Number?'.

ANY CHANGE      Enter- Y <return>

We are going to change the data color from what it was to yellow. When asked 'What Number?' and you enter the number of a field to be changed, you will be prompted to that field.

**WHAT NUMBER** Enter- 4 <return>

**4. DATA COLOR** Enter- 7 <return>

You will notice that the data has changed to yellow. You may also use the <f7> key to move automatically down the list of colors on the screen. An '\*' will appear beside one of the colors in the list. The color of the field which you have selected will change as you move down the list. After you reach the bottom, you will start again at the top of the list. If you want to move up the list rather than down, press <f5>. When you have reached the color you want to retain for that field, enter <return>.

**ANY CHANGE** To proceed to the System Parameters screen,

Enter N <return>

### 11.2 COLOR CODES TABLE

If you do not like the colors as they appear, you may change them. The chart below will help you determine the best visual and readable screen color combinations.

\* = Excellent  
X = Good  
- = Bad News

	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
0	-	*	-	*	*	X	-	*	*	-	*	*	*	*	*	*
1	*	-	*	-	*	*	*	-	X	*	X	*	*	-	*	*
2	-	*	-	-	X	-	-	*	*	-	*	-	-	-	-	X
3	*	-	-	-	-	X	*	-	-	-	-	X	-	-	X	-
4	*	X	-	-	-	-	-	-	-	-	-	-	-	-	-	X
5	*	X	-	X	-	-	-	-	-	-	-	X	-	*	-	X
6	X	*	-	*	-	-	-	-	-	-	-	-	-	X	*	*
7	*	-	*	-	-	-	X	-	X	*	X	*	*	-	-	-
8	X	*	*	-	-	-	-	*	*	-	-	-	-	-	-	X
9	-	*	-	-	-	-	-	*	*	-	*	-	-	-	-	*
10	X	X	*	-	-	-	-	X	-	*	-	-	-	-	-	X
11	*	*	-	X	-	-	-	*	-	-	-	-	*	*	X	*
12	*	*	X	-	-	-	X	-	-	X	-	*	-	-	-	*
13	*	-	-	-	-	*	X	-	-	-	-	*	-	-	-	-
14	*	*	-	*	-	-	*	-	-	-	-	X	-	-	-	X
15	*	*	*	-	X	X	*	-	-	X	X	*	*	-	X	-

The following is a list of the color codes available on the Commodore 64.

COLOR CODE CHART

0 - BLACK	8 - ORANGE
1 - WHITE	9 - BROWN
2 - RED	10 - LIGHT RED
3 - CYAN	11 - DARK GRAY
4 - PURPLE	12 - MEDIUM GRAY
5 - GREEN	13 - LIGHT GREEN
6 - BLUE	14 - LIGHT BLUE
7 - YELLOW	15 - LIGHT GRAY

### 11.3 SYSTEM PARAMETERS

This is the option that maintains the information that tells the computer where to find the files in this 64 Accounting System.

-----  
DEFINE SYSTEM PARAMETERS  
-----

1. DRIVE SPECIFICATION .
  1. ONE 1541
  2. TWO 1541
  3. ONE 4040
2. PRINTER SPECIFICATION .  
UNIT 4 OR UNIT 5

-----  
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-----

1. DRIVE SPECIFICATION If you are using one 1541 Disk Drive, enter '1'. If you are using two 1541 Disk Drives, enter '2'. If you are using one 4040 Disk Drive, enter '3'. Entering <return> defaults to '1'.

Enter- <return>

2. PRINTER SPECIFICATION The printer unit is normally 4. Entering <return> defaults to '4'.

Enter- <return>

ANY CHANGE To return to the System Management Menu,

Enter- <return>

NOTE: If you are using two 1541 disk drives, place your Data Disk in Drive 0, Unit 9. If you are using a 4040 Disk Drive, place your Data Disk in Drive 1, Unit 8.



CHAPTER 12  
BACKUP DATA FILES

The Backup Data Files option is used to backup the data as insurance against possible data loss or disruption that may occur. Unfortunately, data can be destroyed if the data disk is damaged through bad handling, or by computer hardware failure. The backups are used to replace lost or disrupted data.

The more frequently you run this option, the more easily you will be able to replace bad data and/or bad disks. This will copy all the data files on your disk onto another disk. This will produce a data disk that will work just as your original disk works except that all the files will be condensed to the actual amount of space needed.

12.1 COPYING A DATA FILE

FROM THE SYSTEM MANAGEMENT MENU      Enter 2 <return>

-----  
BACKUP DATA FILES

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE

-----  
Remove the program disk from the disk drive and insert your source disk (the disk from which you are going to backup the data).

-----  
BACKUP DATA FILES

DO YOU HAVE A WRITE PROTECT TAB  
ON YOUR SOURCE DISK ?      ...

-----  
This is to remind you that you should have a write protect tab on the original disk being backed up. The write protect tab will prevent any data stored on that disk from being disrupted by the computer. The write protect tab is a strip of paper covered with a metallic substance which should be placed over the notch on the diskette. After you have verified that you do have a write protect tab in place,

Enter Y <return>



You should use this name to briefly describe the function of the disk.

Enter- Your name <return>

ANY CHANGE ? Enter Y <return>

WHAT NUMBER Enter 2 <return>

2. **DISK ID NUMBER** This will give this disk an individual ID Number for identification. This is a two character alpha-numeric identifier. Each disk you format should be given a number not given to any other disk.

Enter- 02 <return>

ANY CHANGE ? Enter <return>

**ARE YOU SURE YOU WANT TO DO THIS?** This gives you one last chance to change your mind before the backup begins. If you enter 'N' you will be returned to the Disk Name screen. If you enter <back arrow> you will be asked to insert your program disk. If you insert the program disk in right side up, you will be returned to the Main Menu. If you insert it in upside down, you will be returned to the System Management Menu.

**BE SURE THAT YOU HAVE NOT LEFT YOUR PROGRAM DISK OR DEMO DATA DISK IN THE DISK DRIVE.**

Enter- Y <return>

The disk will now be formatted so that it will be readable by the computer. This process will take a few minutes.

**SOURCE DISK MUST BE IN DR 0 UNIT 8** Insert your source disk in Drive 0 on Unit 8.

Enter <return>

The computer will begin to copy the first data file into memory, to be copied to the backup disk. There is a display in the lower left corner of the screen showing the file name and record numbers being copied.

**NOTE:** If you are using a single Disk Drive, you are exchanging disks often during this option. If you place the wrong disk in the disk drive a 'FILE NOT FOUND' or a 'WRITE PROTECT ON' error message will be displayed on the bottom of the screen. Enter <return>. The message 'DO YOU WISH TO CORRECT PROBLEM AND ALLOW THE PROGRAM TO ATTEMPT A RESTART (Y/N)' will appear. If you wish to try to continue from this point, insert the proper disk and then enter 'Y' <return>. If the process has been successfully resumed, the file name and record numbers will reappear in the lower left corner of the screen.

**\*\*\* PLEASE INSERT DESTINATION DISK \*\*\***

Remove the source disk and insert the destination disk.

Enter- <return>

If a file is too large to fit in memory, the file will be copied in sections and you will have to exchange disks to accomplish this. When all files have been copied, you are asked to insert the program disk.

\*\*\* PLEASE INSERT PROGRAM DISK \*\*\*

Remove the data disk from the drive and insert the program disk. If you insert the program disk into the drive right side up, you will be returned to the Main Menu. If you place the program disk in upside down, you will be returned to the System Management Menu.

Enter- <return>

When you have completed this option, you may set aside your Demo Data Disk and use your new backup disk as you do the remaining options in System Management. When you are finished, you will have a data disk ready to be used, containing the Chart of Accounts from the Demo Data Disk. You may make changes to the Chart of Accounts to fit your own needs, using the Account File Maintenance option.

CHAPTER 13  
EXPAND DATA FILES

13.1 EXPAND FILES

This selection will allow you to enlarge a file that has already been created. You may have run across an error message that indicated that the file was full and should be expanded. This error will appear as 'File Full'. You will receive this error message during a Transaction Entry if there are less than 20 TRX Line File records still available because up to 20 distributions can be entered for each transaction.

FROM THE SYSTEM MANAGEMENT MENU    Enter- 3 <return>

-----  
EXPAND DATA FILES  
-----

FILE NAME	REC/	MAX/	NEW
G/L ACCOUNTS .....	101	106	ZZZ
BUSINESS ID .....	22	27	ZZZ
TRANSACTIONS .....	5	10	ZZZ
TRX LINE .....	16	21	ZZZ
GENERAL JOURNAL .....	203	208	ZZZ
BANK JOURNAL .....	56	61	ZZZ

-----  
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-----

A highlighted line field will define the cursor position. The following instructions will demonstrate the proper way to make entries on this screen.

Enter- <Up/Down CRSR> (Hold for 5 seconds)

You will notice that the highlighted field moves down the list of files for as long as you hold down the <Up/Down CRSR> key. This is how you would select the file you want to expand. To go up the list of files, hold down the <SHIFT> key and then press the <Up/Down CRSR> key. To position the highlighted line to the first file, G/L ACCOUNTS,

Enter- <SHIFT> and <Up/Down CRSR>

Following is a list of the maximum number of records allowed for each file.

FILE NAME	# OF RECORDS
G/L ACCOUNTS .....	300
BUSINESS ID .....	200
TRANSACTIONS .....	250
TRX LINE .....	750
GENERAL JOURNAL .....	710
BANK JOURNAL .....	710

It is not possible to use the maximum for every file because there is not enough room on the disk. The computer will check that the number entered is not larger than the maximum allowed for that file. If it is too large, a message will be displayed on the bottom of the screen and you will be required to change the entry.

If you wish to leave the option without recording any expansion commands, enter <f3>. We will expand only the G/L Accounts File at this time. Position the highlighted field to this line.

Enter <return> 150 <return> <Down CRSR>

When you have flagged all the files you wish to expand, enter <f1> to continue to the Disk Capacity Check.

Enter- <f1>

### 13.2 DISK CAPACITY CHECK

**NOTE:** The Disk Capacity Check Screen ensures that there are enough blocks available on the disk for your expansion request. A block contains 254 characters.

-----  
EXPAND DATA FILES  
CAPACITY CHECK

FILE NAME	DISK 0 ON UNIT 8	
	RECORDS	BLOCKS
GL.GLAMAS	150	110
GL.AMASIX	150	13
BLOCKS NEEDED		35
BLOCKS AVAILABLE		481

DISK CAP. CHECK OK, EXPAND FILES? ...  
-----

This screen shows you how many additional blocks each file selected for expanding is going to use when the files are expanded. The 'Blocks Needed' represent the number of added blocks required for expanding. The Blocks Available represent the number of blocks available before the expanding is done. The Blocks Available must be larger than the Blocks Needed or expansion is not allowed. There are 664 blocks on a data disk. If you have reserved more than 450 blocks, review the files to

see if there are one or more files over-reserved. If too much space is used for one file, there may not be room to expand another file where space is needed.

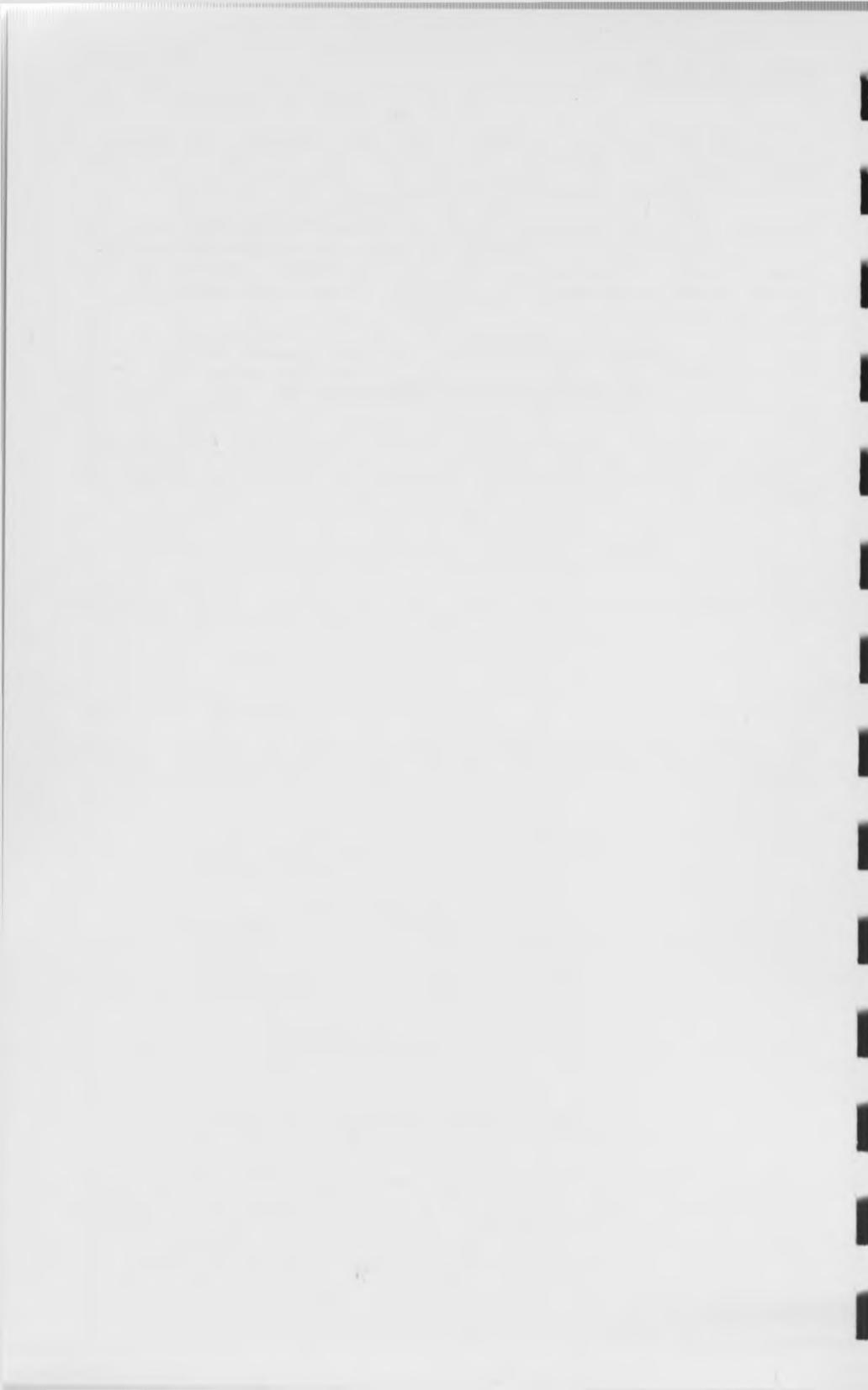
To have the files expanded, enter 'Y' <return> and the expansion process will begin. If you must go back and change the entries, enter <return> to default to 'N'. You are then prompted to the Expand screen to re-enter the file or files to be expanded. If the Disk Capacity Check is all right,

Enter- Y <return>

\*\*\* PLEASE INSERT PROGRAM DISK \*\*\*

If you insert the program disk into the drive right side up, you will be returned to the Main Menu. If you place the program disk in upside down, you will be returned to the System Management Menu.

Enter- <return>



CHAPTER 14  
CLOSE YEAR END

In this option, all Profit and Loss Accounts will be totaled and the balance will be transferred to an Equity account. All Profit and Loss Account Period Totals will then be set to zero.

For each Balance Sheet account, the totals of each period of your fiscal year will be added to the previous year's ending balance (Period 0). This will give the new balance for Period #0 (this year's beginning balance). The period totals for your new fiscal year (Period #1 through Period #12) will be set to zero.

Budget amounts will remain the same. You can go into any account and change the Budget amount if you wish, using the Change/Inquire suboption of the Account File Maintenance option. When using the Close Year End option, be sure that you want to clear out the period totals. This should only be run after all appropriate reports have been made for the fiscal year. See End of Year Procedures, Appendix D.

14.1 CLEARING PERIOD TOTALS

FROM THE SYSTEM MANAGEMENT MENU      Enter- 4 <return>

-----  
CLOSE YEAR END

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

You are instructed to remove the program disk from the drive and insert the data disk.

Enter- <return>

-----  
CLOSE YEAR END

ARE YOU SURE YOU WANT TO CLOSE  
THE YEAR ?      ..

ANY CHANGE ?    ...  
-----

ARE YOU SURE YOU WANT TO CLOSE THE YEAR ? This allows you to abort the process of clearing all the accounts' amounts that are on file. If you do not want to continue, enter 'N' <return>. This will prompt you to place the Program

Disk into the drive.

Enter- Y <return>

-----  
CLOSE YEAR END

PLEASE ENTER EQUITY ACC. #  
....- ZZZZZZZZ ZZZZZZZZ

ANY CHANGE ? ...  
-----

**EQUITY ACC. #** This is the number of the Balance Sheet Equity Account to which the balance from the Profit and Loss 'NT' account will be added. It must be a 'VP' Account. See Appendix B for more information on these accounts. The Equity Account may be Net Worth, Retained Earnings, etc.

If you are using Profit Centers in Profit and Loss accounts, the total for each Profit Center will be calculated separately. For each Profit Center, if there is a Profit Center with a matching number in the Equity Account, the total will be added to it. If there is not a matching Profit Center in the Equity account, the total for that Profit Center will be added to the Profit Center whose number you have entered here.

If you want to make adjustments in the Retained Earnings account after Year End Closing is completed, you will have to do this by making General Journal entries.

Enter- 4050 <return> <return>

ANY CHANGE Enter- <return>

**NOTE:** It will take some time for the processing to be accomplished. Messages will appear on the screen indicating what is being done.

\*\*\* PLEASE INSERT PROGRAM DISK \*\*\*

Remove the Data Disk and insert the Program Disk in the drive UPSIDE DOWN. You will be automatically transferred to the Accounting Period Maintenance option of System Management. This is to insure that your Accounting Periods are set up before any transactions are added for the next Fiscal Year.

Enter- <return>

CHAPTER 15  
ACCOUNTING PERIOD MAINTENANCE

Through the use of this option, you define the beginning and ending dates of your Accounting Periods. The Accounting Period dates are used by the computer to determine to what period transactions that are being posted should be added. It is also used in the Purge General Journal option for selection of the periods to be purged. When you are printing Financial Statements or Trial Balances, the information in this file will be displayed so that you may choose the period(s) you wish included.

You must be sure to establish this file before you begin to add transactions in the Transaction Entry and Editing Option.

You can have up to 12 accounting periods. For an individual these are usually the 12 calendar months, starting with January (01/01/ZZ - 01/31/ZZ) through December (12/01/ZZ - 12/31/ZZ). This file will only have to be set up once a year, at the start of your fiscal year.

FROM THE SYSTEM MANAGEMENT MENU    Enter- 5 <return>

-----  
ACCOUNTING PERIOD MAINTENANCE    <- TO END

PLEASE SELECT APPLICATION:    ...

1. BUILD NEW PERIOD (S)
2. CHANGE/INQUIRE PERIOD(S)

-----  
This allows you to create a new Period File and will inform the computer of the Accounting Periods you are using. Periods already recorded will be erased if this option is selected.

FROM THE ACCOUNTING PERIOD MENU    Enter- 1 <return>

### 15.1 BUILD A NEW PERIOD FILE

**WILL THIS BE A STANDARD YEAR** If your fiscal year is not the regular calendar year, enter 'N' and you can then establish your own periods. You may record up to 12 periods, entering the beginning and ending date for each period. If your fiscal year is the same as the calendar year, enter 'Y'. Entering <return> defaults to 'Y'

Enter- Y &lt;return&gt;

ENTER 2 POSITION YEAR Enter the last two digits of the year for which you are establishing your accounting periods.

Enter- 84 &lt;return&gt;

ANY CHANGE? Enter- &lt;return&gt;

-----  
ACCOUNT PERIOD MAINTENANCE                      <- TO END

	START DATE	END DATE
#1:	01/01/84	01/31/84
#2:	02/01/84	02/29/84
#3:	03/01/84	03/31/84
#4:	04/01/84	04/30/84
#5:	05/01/84	05/31/84
#6:	06/01/84	06/30/84
#7:	07/01/84	07/31/84
#8:	08/01/84	08/31/84
#9:	09/01/84	09/30/84
#10:	10/01/84	10/31/84
#11:	11/01/84	11/30/84
#12:	12/01/84	12/31/84

ANY CHANGE ? ...  
-----

ANY CHANGE? Enter- &lt;return&gt;

\*\*\* PRINT OUT ACCOUNTING PERIODS ? \*\*\*

When the dates are completed, the computer will inquire whether or not you want to print out a list of the Accounting Periods. See Appendix E for an example of the printout. Entering <return> defaults to 'N'.

Enter- Y &lt;return&gt;

When printing is completed, you will be returned to the Account Period Maintenance Menu. To leave this option,

Enter- &lt;back arrow&gt;

If you insert the Program Disk in the drive right side up, you will be returned to the Main Menu. If you insert it upside down, you will be returned to the System Management Menu.

Enter &lt;return&gt;

## 15.2 CHANGE/INQUIRE PERIOD(S)

This allows you to change one or more of the dates already present. This option functions similarly to Change/Inquire in Account File Maintenance. However, after selecting Change/Inquire and answering 'N' to 'Any Change?', you will be asked if you want a printout of the period file.

**NOTE:** If you have recorded transactions and posted them, those transactions may be disrupted if you change any or all of the Accounting Periods. The transactions may or may not be entered in the correct period. See Appendix D for assistance.



CHAPTER 16  
ZERO BALANCES

The Zero Balances option will set all Period Totals and Budget amounts in the Accounts file to zero. The Transactions, Bank Journal, and General Journal files will be set to indicate that no records remain in the files. The Business ID and Accounting Periods files remain as they are. This option would be run if you wish to use the Chart of Accounts on the accompanying Demo Data Disk. When you run this program, you will clear all the amounts but retain all the accounts. You will then have to enter the Budget and Beginning Balance Amounts for the accounts on file, using the Change/Inquire suboption of the Account File Maintenance option. You will also have to make any other appropriate changes within the accounts to fit your business situation.

16.1 CLEARING ACCOUNTS

FROM THE SYSTEM MANAGEMENT MENU Enter- 6 <return>

-----  
ZERO BALANCES

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

Please remove the Program Disk from the drive and then place the Data Disk in the drive.

Enter- <return>

-----  
ZERO TOTALS AND BUDGETS

ARE YOU SURE YOU WANT TO CLEAR  
BUDGETS AND TOTALS ? ...

-----  
ARE YOU SURE YOU WANT TO CLEAR BUDGETS AND TOTALS? This gives you one last chance to abort the process of clearing the Budget and Total amounts for all the accounts on file. If you want to abort the process, you would enter 'N' <return>. If you wish to continue and clear out the totals, enter 'Y' <return>.

Enter- Y <return>

-----  
ZERO TRIAL BALANCE

PLEASE INSERT THE PROGRAM DISK  
IN DRIVE 0 UNIT 8

<CR> TO CONTINUE  
-----

Remove the Data Disk from the drive and then place the Program Disk into the drive. If you place the Program Disk in right side up, you will be returned to the Main Menu. If you place the Program Disk in upside down, you will be returned to the System Management Menu.

Enter- <return>

CHAPTER 17  
CREATE DATA FILES

17.1 CREATING FILES

You will need to use this option to Create Data Files when you are setting up a new data disk. This is similar to labeling file folders before you actually put anything into them. Later you would use those folders to retain records.

This chapter will assist you in setting up your data base for the 64 Accounting System. We suggest that you read the entire chapter and decide on the size of each file before running this suboption. We will suggest sizes for each file but you may want to use different sizes. Remember, you can expand the files later if it becomes necessary.

FROM THE SYSTEM MANAGEMENT MENU      Enter- 7 <return>

-----  
CREATE DATA FILES

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

Remove the Program disk from the disk drive and insert the data disk in the drive. The Data Disk is where the data will be stored; therefore, you must create the files which will hold the data records on the Data Disk.

Enter- <return>

\*\*\* DO YOU WISH TO FORMAT THE DISK \*\*\*

If you are using a new blank disk, the disk must first be formatted. If you are using a previously formatted disk and wish to create only some of the files, for example if you wish to use the Chart of Accounts from the Demo Data Disk, **DO NOT FORMAT THE DISK**. Formatting erases all information on the disk. Entering <return> defaults to 'N'.

Enter- <return>

ANY CHANGE? Enter- <return>

If you wish to leave this option without creating files, enter <f3>.

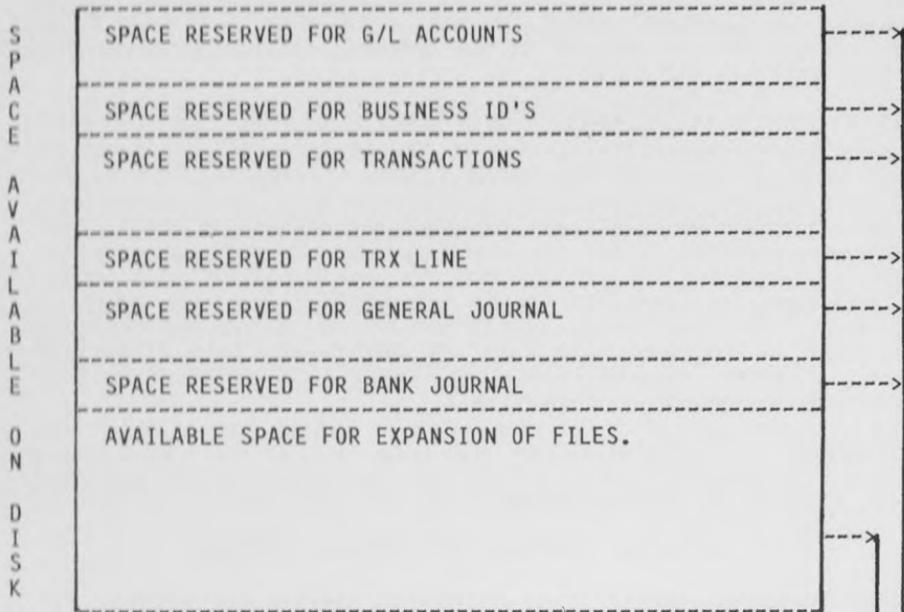
CREATE DATA FILES				
FILE NAME		REC/	MAX/	NEW
G/L ACCOUNTS .....		101	150	...
BUSINESS ID .....		22	27	...
TRANSACTIONS .....		5	10	...
TRX LINE .....		16	21	...
GENERAL JOURNAL .....		203	208	...
BANK JOURNAL .....		56	61	...

-----  
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Following is a diagram which represents the space that is available on a data disk. This space is divided up into files. As you will note, the files vary in size, depending on the amount of data that will be entered in each file. It is nearly impossible to make precise predictions on how large a file will need to be, but if you create a file too small, it can be expanded using the Expand Option of System Management.

The space available for any one particular file depends on the amount of space the other files occupy on the disk. Therefore it is important to make sure that when a file is created, it is not created larger than will be needed to store the data. Once a file is created for a given space, the only way it can be made smaller is to make a backup of the data disk, which contracts ALL the files to the amount of space that is necessary to hold the data which is on the disk. Then you must expand the files to the size needed, using the Expand option of System Management.

## 17.2 DATA FILE CHART



The bottom section of this diagram shows the space that is not reserved for any file and is available for future expansion. If a file is expanded it takes space from this section and adds it to the file being expanded.

These are the data files needed to run the 64 Accounting System. As each file is created, space will be reserved for it on the data disk. No file may use space reserved for another file.

It is now time to start creating the data files needed by the 64 Accounting System. During the explanation of the use of this option, we will provide you with suggestions for the number of records for each file's creation. When creating the files for your own data, it is best to make the files slightly larger than the number of records you know you will be using in that file. This will provide you with a buffer area to add new records at a later time without the necessity of expanding that file. Do, however, keep in mind that there is only a limited amount of data space available on a data disk, and if a file is made larger than is needed, that extra space cannot be used by another file.

Now to the actual file creation process. The highlighted file is the one currently available for making changes. You move up and down the list of files in the same manner as in the Expand Data Files option. Preceding each of the entries below is a brief description of the purpose of that file in the 64 Accounting System.

The numbers to be entered are based upon our estimate of the records needed in a particular file for a typical home or small business user. There is a chart in the Expand Data Files option showing the maximum number of records allowed for each file. Not every file can be set to the maximum because there is not enough space on the disk.

**G/L ACCOUNTS (GL.GLAMAS)** This file contains the Chart of Accounts that you will be using in the 64 Accounting System. We have supplied you with two sample Charts of Accounts to give you an idea of what accounts are typically used. These charts are found in Appendix E. A more detailed explanation of the type of accounts and their use is found in the Account Structuring Section, Appendix B. If you wish to use the Chart of Accounts in the Demo Data Disk as a base for establishing your Chart of Accounts, feel free to do so. If you choose to use the Chart of Accounts in the Demo Data Disk, DO NOT create this file--just enter a <CRSR> down key to the next file. **CREATING A FILE DESTROYS ANY RECORDS WHICH ARE IN IT.**

**OPTIONAL:**

Enter- <CRSR>

OR Enter- <return> 150 <return> <CRSR>

**BUSINESS ID (GL.IDMAS)** This file will contain one record for each business or individual with whom you do business. Stored in this file are the business's or individual's ID number, name and address. This file is used by the 64 Accounting System to print the name and address when needed. You only have to enter the Business ID Number and the computer will locate the name and address associated with it.

Enter- <return> 50 <return> <CRSR>

**TRANSACTIONS (GL.TRXHDR)** This file will contain one record for each transaction (Check, Account Payable, Receipt, Account Receivable, Journal Entry) entered in the 64 Accounting System. The Transactions File retains the information until it is posted. This gives you the opportunity to edit information you may have entered, correcting data entry errors. This file is usually posted during each session with the 64 Accounting System. An Account Payable or Account Receivable transaction is not posted until a check or receipt is recorded for that transaction.

Enter- <return> 100 <return> <CRSR>

**TRX LINE (GL.TRXLIN)** The Transaction Line File is used in conjunction with the Transactions File previously mentioned. The Transactions File has only one record for each transaction, while the Transaction Line File may use a number of records for each transaction. The Transaction Line File contains one record for each debit or credit amount distributed in a transaction. For each transaction, there must be at least two records: one debit and one credit amount. This file is usually made three times as large as the Transactions File, since some

transactions may require more than the minimum debit and credit distributions. This file must have at least 20 available record spaces or you are not allowed to enter a transaction. The reason for this is that any one transaction may have as many as 20 distributions.

Enter- <return> 300 <return> <CRSR>

**GENERAL JOURNAL (GL.GENJNL)** This file is automatically updated by the 64 Accounting System when the Transactions File is posted. One record of this file will be used for each record that was in the Transaction Line File at posting time. During any given Accounting Period, a number of Transactions File postings may be performed. Each time the Transactions File is posted, records will be added to the existing records in the General Journal File.

Enter- <return> 400 <return> <CRSR>

**BANK JOURNAL (GL.BNKJNL)** This file will be updated when the transactions are posted from the Transactions File. The first distribution (Transaction Line entry) for each check or receipt will be transferred to this file. This file is used to reconcile your bank statement. It should be purged at the end of every Accounting Period.

Enter- <return> 200 <return>

To continue to the next screen, enter <f1>. There will be a short delay while the computer figures the blocks needed on the data disk for files of this size. When this is completed, the Disk Capacity Screen will appear.

Enter- <f1>

**NOTE:** The disk capacity check gives you an idea of the number of blocks that the created files are going to take. These can be condensed by backing up the Data Files onto another disk. When the files are backed up onto another disk, each file on the backup disk will only be made large enough to contain the records on file.

## 17.3 DISK CAPACITY CHECK

-----  
 CREATE DATA FILES  
 CAPACITY CHECK

DISK 0 ON UNIT 8		
FILE NAME	RECORDS	BLOCKS
-----		
GL.IDMAS	50	20
GL.IDMIX	50	5
GL.TRXHDR	100	38
GL.TRXIX	100	9
GL.TRXLIN	300	37
GL.GENJNL	400	93
GL.BNKJNL	200	44
BLOCKS NEEDED		157
BLOCKS AVAILABLE		444

DISK CAP. CHECK OK, CREATE FILES? ...  
 -----

Only the files which you Created in the previous screen will be displayed on this screen. Some blocks will be used by files which are not included on this screen.

**NOTE:** Check to be sure that the total number of disk blocks will not exceed the number of blocks available on the data disk. There are 664 blocks on a data disk. If you have reserved more than 450 blocks, review the files to see if there are one or more files over-reserved. We suggest this because if too much space is used for one file, there may not be room to expand another where you need it more.

Entering a 'Y' <return> will start the creating of the files to the size specified by your entries. If you do not want the create process to begin, enter 'N' <return>. The previous screen will appear to make any adjustments. If you are satisfied with the sizes of the files,

Enter- Y <return>

The process of creating may take a few minutes. After the files have been created, you are asked to place the program disk back into the disk drive. If you insert the program disk in the drive right side up, you will be returned to the Main Menu. If you insert it in upside down, you will be returned to the System Management Menu.

Enter- <return>

CHAPTER 18  
COMPANY NAME MAINTENANCE

This option is used to allow you to record information for use by the system. When statements are printed, you are given the option of having this information printed on the statements. It will be printed on Financial Statements when 'All' Profit Centers are selected. To specify headings for Profit Center reports, see 'HD' accounts in the Cosmetic Accounts Section of Appendix B.

18.1 RECORDING COMPANY DATA

FROM THE SYSTEM MANAGEMENT MENU      Enter- 8 <return>

-----  
COMPANY NAME MAINTENANCE

PLEASE INSERT DATA DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

Since the Company Name File is located on the Data Disk, you will be asked to insert it at this time.

Please remove the Program Disk from the drive and insert the Data Disk.

Enter- <return>

-----  
COMPANY NAME MAINTENANCE

COMPANY NAME: .....

ADD 1

ADD 2

TELE #

ANY CHANGE ? ...  
-----

**NOTE:** Although we suggest name and address, you may enter any information which you wish printed on the documents. You may not use commas in any of the entries. The computer will not accept them.

**COMPANY NAME** There are 20 character spaces for the entry of information.

**Enter- Your name or company <return>**

**ADD 1** This is typically your street address. If you do not wish to have this line printed, you may enter <return> and the field will be left blank.

**Enter- Your street address <return>**

**ADD 2** This is usually city, state, and zip code. You may leave this field blank also if you wish.

**Enter- Your city, state, and zip code**

**TELE #** The telephone number must be entirely numeric (no parentheses or hyphen). The computer will automatically place parentheses and hyphen. The number may be the 7-digit local number, in which case it will be preceded by ( ), or it may be the 10-digit number which includes the area code. This field may also be left blank.

**Enter- Your telephone number**

**ANY CHANGE** Enter- <return>

-----  
COMPANY NAME MAINTENANCE

PLEASE INSERT PROGRAM DISK IN  
DRIVE 0 ON UNIT 8

<CR> TO CONTINUE  
-----

After the Company Name information has been written to the Data Disk, it is time to put the program disk back in. If you place the disk in right side up you will be returned to the Main Menu. If you place the disk in upside down you will be returned to the System Management Menu.

Please remove the Data Disk from the drive and insert the Program Disk.

**Enter- <return>**

If you have completed all the options in System Management, you now have a new data disk ready for use. We suggest that you study the Appendices before implementing your own system.

## APPENDIX A

### ESTABLISHING YOUR NEW DISK

**NOTE:** If you have completed the System Management option, you have a new data disk already set up, containing a Chart of Accounts. You have already completed the first steps. You will only need to (1) make changes in the Chart of Accounts to fit your own needs, using the Account File Maintenance option, and (2) complete Steps 4 through 7 in section A.2.

#### A.1 STARTING WITH AN EXISTING CHART OF ACCOUNTS

1. **BACKUP** Make a backup of the data disk containing the Chart of Accounts you wish to use, onto another disk. Use the Backup Data Files option in System Management.
2. **ZERO BALANCES** Run the Zero Balances option in System Management to clear out all the amounts.

Now complete the steps in section A.2. In step 1, **DO NOT CREATE THE ACCOUNTS FILE**, because you want to use those accounts. In step 3, make any necessary changes to the Chart of Accounts to fit your own needs.

#### A.2 STARTING FROM SCRATCH

1. **CREATE DATA FILES** Use the Create Data Files option in System Management to establish space on the disk for the data to be stored.
2. **ACCOUNTING PERIODS** Establish your Accounting Periods, using the Accounting Period Maintenance option.
3. **ACCOUNTS** Add all the Accounts you will need, using the Account File Maintenance option. Refer to Appendix B, Account Structuring, for complete information on setting up the necessary accounts. You can do Step 4, Period Totals, at the same time.
4. **PERIOD TOTALS**

**A. PERIOD #0** Beginning Balances for Profit and Loss Accounts are zero. Beginning Balances are entered for Balance Sheet accounts in the Account File Maintenance option. These balances will appear on the Trial Balance, Balance Sheet, and the printout of the Accounts, if Periods printing is requested. If you are using a previously established Chart of Accounts, use the Change/Inquire suboption.

If you are starting your use of the 64 Accounting System

at the beginning of a fiscal year, you will only need to enter the amount for Period #0 (balance at the end of the previous year). If you are beginning in the middle of a fiscal year, you will also have to enter balances for Period #1 to the current period.

**B. PERIODS #1 - #12** This amount is the net change from the beginning to the end of that particular period.

**5. BEGINNING BANK BALANCE** Use the Edit Beginning Bank Balance suboption of the Reconcile Bank Statements option to enter your beginning bank balance.

**6. BUSINESS ID'S** Enter all the individuals and businesses with which you will be doing business, using the Business ID Maintenance option.

**7.** Start recording your transactions with the Transaction Entry and Editing option.

APPENDIX B  
ACCOUNT STRUCTURING

B.1 ACCOUNT STRUCTURE

An understanding of the account structure is necessary before you enter your accounts in the Account File Maintenance option. Read the following sections and refer to the sample Chart of Accounts and the Financial Statements in Appendix E in order to be able to use the 64 Accounting System effectively.

Below is an account and a brief description of each part of that account.

ACCT No.	P/C No.	ACCOUNT DESCRIPTION	FIN. TYPE	PAR CNT
5120-0		SALES - SEED	VP	C
-----				
↑	↑	↑	↑	↑
MAIN ACCT #	PROFIT CENTER #	ACCT DESCRIPTION	FINANCIAL STMT TYPE	PARENT. CONTROL

B.2 ACCOUNT NUMBERING

General Ledger Account numbers require 5 digits: a 4-digit Main Account Number and a 1-digit Profit Center number. For postable accounts, these numbers identify the account to which you wish to distribute credits or debits.

We have provided you with a considerable amount of flexibility in assigning your Account Numbers. There is no fixed numbering system as is used in other General Ledger Packages. However, you MUST use the Financial Statement Type code 'SR' for the account which identifies the beginning of your Profit and Loss accounts. In most cases, you will be able to use your existing Chart of Account numbers. There are just four points to remember when assigning your Account Numbers.

1. The Account Numbers, all 5 digits, determine the order in which they will appear in the financial statements. In Figure B-1 Checking - Joint will be printed before Savings Account.
2. All Balance Sheet Accounts must be grouped together and be the first accounts in your Chart of Accounts. In other words, all Balance Sheet Accounts must come before

any of the Profit & Loss Accounts.

3. There must be a special account between the Balance Sheet Accounts and Profit & Loss Accounts with a Type of 'SR'. This account is used to tell the computer that all accounts following it are Profit & Loss Accounts.

4. In order to allow room for future addition of accounts to your Chart of Accounts, it is suggested that Main Account Numbers be in increments of 10 or more. Refer to Figure B-1--there is room to add accounts between Checking - Joint, 1020, and Savings Account, 1030.

ACCT P/C #	ACCT DESCRIPTION	FIN TYPE	PARENTH
0900-0	ASSETS	HL	D
1000-0	CURRENT ASSETS	GH	D
1020-0	CHECKING - JOINT	VP	D
1020-1	CHECKING - JOE	VS	D
1020-2	CHECKING - JULIE	VS	D
1030-0	SAVINGS ACCOUNT	IP	D
1030-1	SAVINGS - JOE	VS	D
1030-2	SAVINGS - JULIE	VS	D

FIGURE B - 1

### B.3 PROFIT CENTER USAGE

The Main Account number is usually used to identify a basic type of account, such as Savings Account. (See Figure B-1.) The Profit Center numbers can then be used to subdivide the Main Account into several other accounts such as Savings - Joe and Savings - Julie. Profit Center numbers can be used by a company for different stores or departments. Separate financial reports can be printed for each Profit Center or reports can be printed for 'All' Profit Centers combined.

You can maintain up to 10 different checking accounts in the 64 Accounting System by using Profit Center numbers 0 through 9 of one Main Account. If you wish to, you can use Profit Center 0 to retain the balance for all checking accounts, using a Type of IP (non-posting) or VP (posting). You will then use a Type of 'VS' for the other checking accounts. See section B.5 for more information on Types.

For most accounts, however, only a zero Profit Center number is used.

### B.4 ACCOUNT DESCRIPTION

This is the description of the account that will be printed on reports or displayed on the monitor. You have the option of indenting the accounts to distinguish types of accounts or

groupings. This improves the appearance of the Financial Statement and makes it easier to understand. The indenting is done by entering spaces before the description. There are 20 spaces available for the description. Refer to Figure B-1 to see an example of indenting between Checking - Joint and Checking - Joe.

## B.5 FINANCIAL STATEMENT TYPES

The Financial Statement format is established by the use of 'Type' in Account File Maintenance. The Account Types are specified by a two letter code that designates the function of the account. See the codes under 'Type' in Figure B-1.

The type designates the account's use within the Financial Statements. This is further explained in the following pages. Do not start setting up your accounts until you fully understand the Account Numbering and types.

There are basically five types of accounts needed for a General Ledger: Postable Accounts, Totaling Accounts, Ratio Accounts, Profit Accounts and Cosmetic Accounts. Following is a brief description of each type. Complete information is found on the succeeding pages.

1. The **Postable Accounts** - Accounts to which amounts will be directly distributed when entering transactions. These may also be referred to as active accounts. (VS, VP).
2. The **Totaling Accounts** - Represent totals of a group of Postable Accounts. Some Total Accounts can be: Total Current Assets, Total Fixed Assets, and Total Assets. The totals include Sub-totals, Grand Totals, etc. (IP, ST, SS, S3 - S9, GT, TT, IT)
3. The **Ratio Accounts** - Classify a certain group of accounts to be ratioed in comparison to another group of accounts. (SR, ER, RS, RC, RE)
4. The **Profit Accounts** - Used to transfer the net profit or loss from the P & L to the Balance Sheet. (NT, NP, NS)
5. The **Cosmetic Accounts** - Will not have any amounts to represent but will be instrumental in the structure of the Financial Statements. These accounts are titles, paging, line spacing, headings, etc. (HD, HL, TX, GH, HF, LF)

### B.5.1 POSTABLE ACCOUNTS

Postable Accounts are those accounts to which you will distribute amounts when entering transactions. These are the only accounts to which the computer will allow distribution. Examples of these would be Cash in Bank, Mortgages Payable, Telephone Expense, etc. The following are the only two types of Postable Accounts and they are used in both Balance Sheet and Profit & Loss Statements.

**VS** Postable - Non-Printing. This is a postable account to which amounts can be distributed. The description of this account, however, will not be printed on the Financial Statements. Any balance in the account will be added to an 'IP' or 'VP' account which precedes it. In Figure B-1, amounts distributed to 1030-1 and 1030-2 will not be printed separately on the Financial Statements. They will be added to the 'IP' account 1030-0 and the description of this account will be printed, along with the total of the two 'VS' accounts. **NOTE:** 'VS' accounts must immediately follow either an 'IP' or 'VP' account with no other type of account intervening. If there is an intervening account then the amounts in the following 'VS' accounts will not be included in the Financial Statements and you will be out of balance in the Balance Sheet.

The primary purpose of a 'VS' account is to allow you to have detail accounting of a group of accounts in your Trial Balance, with only summary printing on the Financial Statements. In Figure B-1, Accounts 1030-1 (Savings - Joe) and 1030-2 (Savings - Julie) would not be printed on a Financial Statement for 'All' Profit Centers. Only 1030-0 (Savings Account) would be printed. Since this is a non-postable account, the amount for this account would be the total of the amounts in 1030-1 and 1030-2. Account number 1020-0 (Checking - Joint) is a postable account. Therefore, the amount for this account would be the total of the amounts in 1020-0, 1020-1, and 1020-2.

**VP** Postable - Printing. This is a postable account to which amounts can be distributed. The account will be printed on the financial statements if the amounts associated with it do not have a zero balance. The amount printed will be the balance in the account plus the balance of any 'VS' accounts immediately following. In other words, totaling of 'VS' accounts stops upon encountering a non-'VS' account.

## B.5.2 TOTALING ACCOUNTS

There are four types of Totaling Accounts: Balance Sheet totaling, Profit & Loss totaling, Subtotaling and 'VS' Subtotaling.

### B.5.2.1 TOTALING BALANCE SHEET

The Balance Sheet uses 3 types of totaling accounts--(TT, IT, GT). As each 'VP' and 'IP' account is printed on the Financial Statements, the amount printed is added to each of the Total Account Registers. (A register is a temporary storage area in the computer's memory.) When one of these 3 totaling accounts is encountered during the printing of the statement, the description of the totaling account is printed, along with the amount in its register. Then its register and any lower level total register as well as ALL subtotal registers are reset to zero.

- GT** Grand Total - level 1. Total of all 'VP' and 'IP' accounts since the last 'GT' Account. Resets to zero ALL total and subtotal accounts. If the 'GT' account is not preceded by a 'TT' account, a line will be drawn under the second column of figures in the Balance Sheet and the amount will be printed in the third column. If the 'GT' account is preceded by a 'TT' account, a line will be drawn under the 'TT' amount in the third column and the 'GT' amount will be printed under it. In either case, a double line will be drawn under the 'GT' amount. This account is used for Total Assets and Total Liabilities/Equity.
- TT** Master Total - level 2. Total of all 'VP' and 'IP' accounts since the last 'TT', 'IT', or 'GT'. Resets to zero 'TT', 'IT', and 'ST' to 'S9' accounts. This account will draw a line in the second column and print the amount in its register in the third column of the balance sheet.
- IT** Intermediate Total - level 2. This account is the same as a 'TT' except it draws a line in the first column. The amount in its register is printed in the third column.

#### B.5.2.2 TOTALING PROFIT & LOSS

In the Profit & Loss Statement, there is only one level of total accounts and it is a running total since the beginning of the statement. In other words as each 'VP' or 'IP' amount is printed, it is added to the Total Register. The Total Register is never reset to zero. There are three types of accounts that will print the amount in the Total Register--(TT, ER, NT). The 'ER' and 'NT' accounts are special types of accounts that have functions other than just printing the amount in the Total Register and will be discussed in detail in the Ratio and Profit Accounts Sections.

- TT** Running Total - level 1. Totals all 'VP' and 'IP' accounts since the beginning of the Profit & Loss Statement. Resets to zero all subtotal accounts (ST to S9). In the Profit & Loss draws a line and prints the amount which is in the Total Register. Usually used to show the profit to that point in the statement, such as Gross Profit, Profit from Operations, Profit Before Taxes, etc.

#### B.5.2.3 'VS' SUBTOTALING

- IP** Non-Postable - Printing. The 'IP' account is a special subtotaling account that prints its description and an amount that is the total of all 'VS' accounts that immediately follow. It is similar to the 'VP' account except that amounts can not be distributed to it. As with 'VP' Accounts, totaling of the 'VS' accounts stops when a non 'VS' account is encountered (such as VP, IP, GH, ST, etc.). This account can be used in both the Balance Sheet

and Profit & Loss Statements. The purpose of this account is to supply the description that will be printed on the Financial Statements, describing the group of 'VS' accounts that follow.

#### B.5.2.4 SUBTOTALING ACCOUNTS

For Financial Statements to be meaningful it is necessary that groupings of printed accounts be totaled. To accomplish this with a computer, we use two general types of accounts, subtotaling accounts and totaling accounts. We have provided 9 levels of subtotals. The use of Subtotaling Accounts is the same for both the Balance Sheet and Profit & Loss Statements.

As each 'VP' and 'IP' account is printed on the Financial Statements, the amount printed is added to each of the Subtotal Account Registers. When a Subtotal Account is encountered in printing the Financial Statements, its description is printed, along with the amount currently in its Register. Then its register and all lower level Subtotal Account Registers are reset to zero.

Thus if an 'ST' account (the highest level of subtotals) is encountered, its description and all amounts accumulated in its register will be printed and then ALL subtotal registers will be reset to zero. However, if an 'SS' account (the second highest level of subtotals) is encountered, after printing its description and the amount accumulated in its register, only the 'SS' to 'S9' registers will be reset to zero. The 'ST' register will be left with its accumulated amount and will continue to accumulate. Another way of looking at subtotals is that the amount printed will be the accumulated total of all printed 'VP' or 'IP' accounts since either the start of the financial statement or the last time that subtotal or a higher level total was printed.

The following are all of the subtotal accounts, starting with the highest or first level:

- ST    Subtotal - level 1. Total of all 'VP' and 'IP' accounts since the last 'ST' or Total Account. Resets to zero all 'ST' to 'S9' accounts. On the Balance Sheet, a line is drawn in the first column of figures and the total is printed in the second column of figures. On the Profit & Loss, a line is drawn and the total is printed under it. Examples of this type of account may be: Total Current Assets, Total Long Term Liabilities, or Total Expenses.
- SS    Sub Subtotal - level 2. Total of all 'VP' and 'IP' accounts since the last 'SS', 'ST' or Total Account. Resets to zero all 'SS' to 'S9' accounts. On the Balance Sheet a line is drawn in column one and the total is printed under it. On the Profit & Loss Statement, a line is drawn and the total is printed under it.

**Note:** All S# Account Subtotals are printed the same as SS Subtotals on both Balance Sheets and Profit & Loss Statements.

- S3 Subtotal 3 - level 3. Total of all 'VP' and 'IP' accounts since the last 'S3' to 'ST' or Total Account. Resets to zero all S3 to S9 accounts.
- S4 Subtotal 4 - level 4. Total of all 'VP' and 'IP' accounts since the last 'S4' to 'ST' or Total Account. Resets to zero all 'S4' to 'S9' accounts.
- S5 Subtotal 5 - level 5. Total of all 'VP' and 'IP' accounts since the last 'S5' to 'ST' or Total Account. Resets to zero all 'S5' to 'S9' accounts.
- S6 Subtotal 6 - level 6. Total of all 'VP' and 'IP' accounts since the last 'S6' to 'ST' or Total Account. Resets to zero all 'S6' to 'S9' accounts.
- S7 Subtotal 7 - level 7. Total of all 'VP' and 'IP' accounts since the last 'S7' to 'ST' or Total Account. Resets to zero all 'S7' to 'S9' accounts.
- S8 Subtotal 8 - level 8. Total of all 'VP' and 'IP' accounts since the last 'S8' to 'ST' or Total Account. Resets to zero all 'S8' to 'S9' accounts.
- S9 Subtotal 9 - level 9. Total of all 'VP' and 'IP' accounts since the last 'S9' to 'ST' or Total Account. Resets to zero all 'S9' accounts.

### B.5.3 RATIO ACCOUNTS

The Profit & Loss Statement, besides printing the dollar amount you have posted, will also calculate ratios of the dollar amount to some other amount. There are two types of ratios, one the standard ratio (SR, ER) of total sales or income to expenses, and the other a ratio (RS, RC, RE) of one group of accounts to another group immediately following the first group. Only one type of ratio can be printed at a time and the (RS, RC, RE) ratios take precedence over the Sales Ratio.

- SR Start Sales Ratio. This account must be the first of the Profit & Loss accounts because it identifies the end of the Balance Sheet accounts and the beginning of the Profit & Loss accounts for the computer. Used as a Group Header (see 'GH' accounts). Signals the computer to begin tallying Total Sales (Base Income). All 'VP' and 'VS' amounts will be accumulated in the 'SR' register until an 'ER' account is encountered.
- ER End Sales Ratio. Signals the computer to stop tallying Total Sales (Base Income). Sets all subtotal registers to zero. Prints its description, ratio, and the amount in the 'SR' register. The ratio figure for this account will be 100%. Each of the other ratios in the Profit and Loss statement will be a comparison to this account total (except for any accounts between an 'RS' account and an 'RE' account).

- RS** Ratio Start. This is a non-printing account. Signals the computer to begin accumulating, in the 'RS' register, the amounts from all 'VP' and 'VS' accounts. This continues until an 'RC' account is reached.
- RC** Ratio Calculate. This is a non-printing account. This informs the computer to stop accumulating totals in the 'RS' register. The ratios of all accounts between an 'RS' account and an 'RE' account are comparisons to the total now in the 'RS' register. The ratio amount for the total now in the 'RS' register is 100%. If you wish to have this amount printed, you will have to include an 'ST' account immediately preceding or following the 'RC' account.
- RE** Ratio End. This is a non-printing account. This informs the computer to stop using the amount in the 'RS' register for calculating ratios and to resume using the amount in the 'SR' register.

#### B.5.4 PROFIT ACCOUNTS

These accounts provide a means for the computer to know what the Net Income is from the Profit & Loss Statement, so it can transfer this amount to the Balance Sheet as Current Earnings.

- NT** Net Income. Profit & Loss Account. Performs the same function as a 'TT' account in the P & L Statement. It must be the last account in the Profit & Loss accounts. Will print its description and the amount in the Total Register. The computer will then save this amount for use in printing the NP account in the Balance Sheet.
- NP** Net Profit. Balance Sheet Account. Non-postable. It receives its amount from the 'NT' account in the Profit & Loss Accounts. Will print its description and the amount from the 'NT' account. For accounting purposes, this account should appear in your Equity/Net Worth section of the Balance Sheet. The description usually given this account may be one of the following: Current Retained Earnings, Current Earnings, Year to Date Earnings, Current Profit or Loss, etc.
- NS** Net Profit. Balance Sheet Account - non-printing. Similar to the 'NP' account except that it does not print on the Balance Sheet. Its amount is transferred from the Profit & Loss 'NT' account and added to the preceding 'VP' or 'IP' account.

#### B.5.5 COSMETIC ACCOUNTS

The following accounts are used to make the Financial Statements easier to read and more meaningful. They have nothing to do with the amounts printed, totals, ratios, or profit, but are just here for cosmetic reasons.

**HD** Header Page. Account numbers 9995 to 9999 are reserved for information that a business may want printed at the top of the Financial Statements for different Profit Centers. The Company Name information from the Company Name Maintenance option will be printed on the first line of the header. This will be followed by the descriptions in accounts 9995 to 9999. These lines will be centered on the page.

The descriptions in Numbers 9995-0 to 9999-0 will be printed when Profit Center #0 is specified, 9995-1 to 9999-1 will be printed for Profit Center #1, etc. When 'All' Profit Centers are specified, the information which has been entered in Company Name Maintenance will be printed.

**HL** Header Line. This is a Title Account that prints its description centered on the page. Usually used for section headings such as ASSETS, LIABILITIES, EQUITY/NET WORTH.

**GH** Group Header. This is a Title Account that prints its description on the lefthand side of the page. It is preceded by a blank line. Usually used to describe a group of accounts that follow it. Examples of 'GH' accounts would be Current Assets, Fixed Assets, Long Term Liabilities, Cost of Goods Sold, Expenses, etc.

**TX** Header Text. This is a Title Account that prints its description on the lefthand side of the page. The account number is not printed. Does not skip a line. Usually used following a Group Header to allow multiple header lines.

**HF** Paging. This account will force the printer to execute a form feed to the top of the next page. Usually used following the 'GT' account for Total Assets in the Balance Sheet to start a new page for Liabilities and Owners Equity. Can be used any time you want the accounts following it to be printed on a new page.

**LF** Line Feed. This account will cause the printer to skip a line on the financial statement. Used to give separation between accounts if desired.

## B.6 PARENTHESIS CONTROL

PARENTHESIS CONTROL- 'C' = CREDIT; 'D' = DEBIT.

With Double Entry bookkeeping, offsetting entries must be made to credit and debit accounts for each transaction. In other words, the credits and debits for each transaction will balance. (See examples in Transaction Entry Types, Appendix C.) If a credit account has a debit balance (or a debit account has a credit balance), parentheses will be printed around the balance in

Financial Statements. For example, if you have overdrawn your checking account by \$10.00, the balance will be printed as (\$10.00).

1020-0	CASH IN BANK-CKG	(\$10.00)
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Parenthesis Control Codes are also used to show the comparative relationship of accounts when printed in the Financial Statements. For example, if a depreciation account is defined as a debit account, the normal credit balance will be printed in parentheses. This will reflect the relationship between the fixed asset account and the related depreciation account.

2030-0	BUILDINGS	10,000.00
2031-0	ACCUM. DEPREC. BUILDINGS	(1,000.00)

Parenthesis Control does not affect the manner in which the computer processes the information but does reflect the relationships in a more graphic manner.

APPENDIX C  
TRANSACTION ENTRY TYPES

## C.1 CHECK ENTRIES (TYPE 1)

**PAYROLL CHECKS** You would enter any paycheck that you pay out in a check entry type transaction. You would credit Cash for the net amount of the check and enter the gross amount as a debit to Salary Expense. Other accounts credited would be FICA Tax Payable, Federal Withholding Tax Payable, State Withholding Tax Payable, and all other deductions taken from the gross pay amount.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank - Ckg		335.73
	3310-0	FICA Tax Payable		33.50
	3310-0	FWT Payable		55.41
	3320-0	SWT Payable		17.93
	6094-0	Insurance		57.43
	6003-0	Salary Expense	500.00	

**MORTGAGE AND LOAN PAYMENTS** A payment on a Mortgage or Loan should be entered as a Check. If you made a payment on a loan you should credit Cash and debit the Loan Payable Account and any Interest paid.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank - Ckg		450.00
	3500-0	Mortgage Payable	435.00	
	7010-0	Interest Exp - Mortgage	15.00	

**OPERATING EXPENSES** This would be payment of any outstanding bills that you have. You would credit the Cash Account and debit one or more expense accounts.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank - Ckg		27.42
	8016-0	Telephone	27.42	

**CREDIT CARD** The original entry of a credit card transaction is a General Journal Entry. When you charge anything to your credit card account, you credit your Credit Card Payable account and debit one or more expense accounts. Later, when you make your payment for the account, you credit Cash and debit your Credit Card Payable Account and an Interest Expense if that is included.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	2030-0	Master Card Payable		279.48
	6028-0	Clothing - Jack	120.27	
	6029-0	Clothing - Jodi	159.21	
-----				
1	1020-0	Cash in Bank - Ckg		280.68
	2030-0	Master Card Payable	279.48	
	7014-0	Int. Exp. - Master Card	1.20	

**PURCHASES** Business purchases are recorded as check entries. The difference between the cost of the purchase and any discount taken is credited to the Cash account. The cost of the purchase is debited to Inventory. The discount taken is credited to Discounts Taken.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank		490.00
	1401-0	Inventory	500.00	
	6040-0	Discounts Taken		10.00

**PAYMENT OF ESTIMATED INCOME TAX** Payment to the IRS of estimated Income Tax is recorded as a check entry, crediting the Cash account and debiting the Federal Income Tax account.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank		1250.00
	8860-0	Federal Income Tax	1250.00	

## C.2 RECEIPT ENTRIES (TYPE 2)

**PAYROLL RECEIVED** If you receive a pay check you should record that check as a Receipt Entry. You should debit all cash accounts for the proper amounts, such as Checking Account, Savings Account, Bonds, or Cash on Hand and you should debit all the deductions from the check (such as taxes withheld, insurance, etc.) into proper accounts. You should credit your revenue or income account for the gross amount earned.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1020-0	Cash in Bank - Ckg	245.78	
	1040-0	Cash on Hand	100.00	
	8880-0	FICA Withholding	30.15	
	8890-0	Federal Withholding	41.42	
	8900-0	State Withholding	13.99	
	6094-0	Insurance - Health	18.66	
	5010-0	Gross Wages - Julie		450.00

**INTEREST RECEIVED** The interest you earned from various loans, savings accounts or bonds should be recorded as a Receipt Entry. This would debit the amount earned into the proper account such as Checking, Savings, etc. Then you must credit your Income Account or Interest Earned Account.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1030-0	Cash in Bank - Sav.	43.29	
	8655-0	Interest Income - Savings		43.29

**RENT RECEIVED** The money you receive for the rent of property that you own should be recorded as a Receipt Entry. You should debit the money received into the proper cash accounts that receive the money and credit the Income Account.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1020-0	Cash in Bank - Ckg.	100.00	
	8620-0	Income - Rent		100.00

**DIVIDENDS RECEIVED** This is the recording of dividends received from stocks or bonds. The cash account would be debited and the dividend income account credited.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1020-0	Cash in bank - Ckg.	32.50	
	8630-0	Income - Dividends		32.50

**SALES** Business sales are entered as Receipts. The amount received is debited to the Cash account. The price of the goods sold is credited to the Sales account and tax on the sale is credited to Sales Tax Payable. Any discount on the sale is debited to Discounts allowed.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1020-0	Cash in Bank	122.30	
	5120-0	Sales		120.00
	3350-0	Sales Tax Payable		4.70
	5125-0	Discounts Allow.	2.40	

**SALE OF FIXED ASSET** The sale of a fixed asset is recorded as a Receipt. The amount received is entered as a debit to the Cash account. The value of the asset which is on the books is credited to the Asset account and the difference between the two amounts is recorded as a Loss on the sale (Other Expense) or a Gain on the sale (Other Income).

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
2	1020-0	Cash in Bank	1500.00	
	1210-0	Autos		2000.00
	9100-0	Loss on Sale of Fixed Asset	500.00	

**C.3 GENERAL JOURNAL ENTRIES (TYPE 3)**

These types of entries are often referred to as adjusting entries. The entries are listed and briefly described below.

**MORTGAGE PAYABLES AND LOANS-** Payables are established by making a General Journal Entry debiting an Asset Account and crediting a Payable Account. When payments are made, they should be recorded as check entries, crediting the Cash account and debiting the Payable Account and the Interest Account (if any).

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	1200-0	House & Lot	435.00	
	3500-0	Mortgage Payable		435.00

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1 See Check Entries

**PREPAIDS** A prepaid is originally recorded as a Check Entry, as a credit to Cash and a debit to the Prepaid Account. Then at the end of each Accounting Period you should record the decreasing time coverage of the Prepaid. This is recorded in a General Journal Entry as a credit to the Prepaid and a debit to Expense.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
1	1020-0	Cash in Bank - Ckg		600.00
	1125-0	Prepaid Insurance	600.00	
3	1125-0	Prepaid Insurance		50.00
	6092-0	Car Insurance	50.00	

**DEPRECIATION** Depreciation is taken on a material Asset and any depreciation of that object is recorded in a General Journal Entry. You will debit Depreciation Expense and credit the Asset Account being depreciated or an accumulated depreciation account for that asset.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	7040-0	Depreciation Expense	1200.00	
	1255-0	Accumulated Deprec. - Rental Property		1200.00

**CASH OVER OR SHORT** This is an adjustment of the Cash Account and a Over/Short Expense Account. This should be recorded as a General Journal Entry debiting Cash if you are over and crediting Cash if you are short. Do the opposite to the Over/Short Expense Account.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	1040-0	Cash on Hand		12.50
	6007-0	Cash over/short (short)	12.50	

**ACCRUALS** An Accrual should be recorded as a General Journal Entry. This is an increase such as interest on a Time Certificate, recorded before it is actually received. This should be recorded originally as a debit to an Accrual Receivable and a credit to the Interest Income. Later, when cash is received for the interest, you will record it as a Receipt Entry, debiting Cash and crediting the Accrual Receivable Account and crediting or debiting Interest Income (if an adjustment is necessary).

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	1055-0	Accrued Int. Receivable.	110.50	
	8657-0	Interest Income--Time Cert.		110.50
-----				
2	1020-0	Cash in Bank - Ckg	115.60	
	8657-0	Accrued Interest Receivable		110.50
	8657-0	Interest Income - Time Cert.		5.10

**RECOGNIZE COST OF GOODS SOLD** This is a General Journal Entry for a business, transferring the cost of the goods from the Inventory account to the Purchases account.

TYPE	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
3	5030-0	Purchases	1000.00	
	1401-0	Inventory		1000.00

#### C.4 CORRECTING AND OFFSETTING ENTRIES

These entries are made to correct errors in transaction entries that were not discovered until after the transactions were posted. A correcting entry is made in an amount which is the

difference between the correct transaction amount and the incorrect amount which was entered. In the following entry, the transaction was entered for \$27.42 when it should have been \$27.24.

	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
ORIG. ENTRY	1020-0 8016-0	Cash in Bank - Ckg. Telephone	27.42	27.42
CORR. ENTRY	1020-0 8016-0	Cash in Bank - Ckg. Telephone	.18	.18

For offsetting entries, the original transaction is entered in reverse (debits become credits and vice versa). Then the correct transaction entry is made.

	ACCT #	ACCOUNT NAME	DEBIT	CREDIT
OFFSET ENTRY	1020-0 8016-0	Cash in Bank - Ckg. Telephone	27.42	27.42
CORR. ENTRY	1020-0 8016-0	Cash in Bank - Ckg. Telephone	27.24	27.24

APPENDIX D  
HELP SECTION

If you encounter a problem that you cannot solve, we will be happy to help you if you have a Support Agreement with us. Before calling us, make note of (1) your serial number, (2) exactly what you had been doing before the problem occurred, in which option, (2) what occurred, and (3) what messages are displayed on the screen.

D.1 ACCOUNTING PERIOD ERRORS

**CHANGED PERIODS IN THE MIDDLE OF THE YEAR** If you had not established your Accounting Periods correctly before posting data for the year, your data will not be processed properly. The data may or may not have been entered in the correct accounting period; you cannot be certain. The only thing you can do to correct months of transactions is to either (1) delete all balances by using the Zero Balances option in System Management or (2) enter and post offsetting entries for all transactions. Then you must establish the correct Accounting Periods and enter the transactions again.

**IF A DAY WAS OMITTED IN ANY PERIOD** This would be a day that was not included on any period, such as if you had forgotten that this was leap year and February 29th was not included for February's Accounting Period. If you have not posted any transactions for that date, you will just have to change the Accounting Period to include the omitted date. When the computer is checking to determine to which period an amount should be added, it checks only the beginning date of a period. If the transaction date is larger than the beginning period date, it checks the beginning date of the next period. If the transaction date is smaller than the period date, the amount is added to the previous period.

If you have entered transactions which have been posted to the wrong period, make offsetting entries and post them to bring all the account balances back to their original status. Then correct the date in the Accounting Period Maintenance Program. Now you can re-enter and post the transactions.

D.2 ERROR MESSAGES

**ACCOUNT NOT ON FILE** There is no Account in the Chart of Accounts with this number. If you need this account, you must enter it, using the Add suboption of the Account File Maintenance option.

**ACCOUNT ALREADY ON FILE** There is already an account on file with this number. You will have to select a different number for this account if you need to add it.

**DEBITS < > CREDITS** When recording a transaction, offsetting entries must be made to debits and credits. The totals of the credit and debit columns appear at the bottom of the screen. If the credits and debits do not balance when you enter <f1> to indicate that you are finished, this error message will appear at the bottom of the screen. Use the Up Cursor to return to the incorrect entry and make necessary changes. To eliminate an entry, use the Insert/Delete key.

**FILE FULL** There is no more room in this file to add records. You may need to purge or expand the file. See also TRX Line File Full.

**FILE NOT FOUND** The computer has not been able to find the file for which it is searching. Check to see if you inserted the correct disk before entering <return>.

**NOT A POSTABLE ACCOUNT** You are allowed to post credits and/or debits only to 'VS' or 'VP' accounts. See Appendix B for further information.

**NOT ON FILE** This indicates that there is no record on file with this identifying number. You may need to print a list of transactions to identify the record for which you are searching. If the record is not on file, you will have to enter it. If you are trying to print a statement (or check), this indicates that there are no Accounts Receivable (or Payable) on file for this ID #.

**TRX. LINE FILE FULL** You cannot enter a record in the Transactions File if there are fewer than 20 records still available in the TRX. Line File because a transaction can have as many as 20 distributions to credits and debits. There must be a record available in the TRX. Line File for each distribution. You may need to expand the TRX. Line file or post transactions.

**TRX NOT ON FILE** There is no transaction on file with this reference number. If it is a transaction which should be on file, you will have to enter it, using the Add suboption of Transaction Entry.

**WRITE PROTECT ON** You are trying to write on a data disk from which you have not removed the Write Protect tab. Be sure that this is a disk on which you really want to write data and then remove the Write Protect tab.

### D.3 KEY FUNCTIONS

**BACK ARROW (<-)** Entering a <back arrow> at certain points will take you back to the previous entry, screen, or the menu. The instructions for various entries give specific information.

**CR** See RETURN.

**CURSOR (CRSR)** There are two cursor keys on the keyboard. One has arrows pointing to the right and left; the other has arrows

pointing up and down. This system uses only the Up/Down cursor key. When a highlighted field is on the screen, press the Up/Down cursor to move downward on the screen. To move upward, hold down the Shift key and press the Up/Down cursor.

#### FUNCTION KEYS

f1 This key has several different functions. Refer to instructions for specific entries.

f3 Pressing the key will prevent processing of the record you are entering. You will be returned to the beginning field of the entry. You may then re-enter the record, enter a different record, or exit from the screen with the <back arrow>.

f5 This key is used only when specified in the instructions. Pressing it will cause upward movement on the screen.

f7 This key is used only when specified in the instructions. Pressing it will cause downward movement on the screen.

**INSERT/DELETE (INST/DEL)** If you make an error in an entry, you can use this key (if you have not yet entered <return>) to back up and then correct the entry.

**RETURN** This key is pressed to transmit information which you have entered and/or to inform the computer that you are ready to proceed. It is also used to enter system default values.

#### D.4 DISK DAMAGE OR LOSS

**DATA DISK** You are able to make backups of your data disk and it is cheap insurance to have them in case something should happen to your disk. Follow the End of Period/Year suggestions in the following sections to insure good backup scheduling.

If you make backups regularly and label the disks, stating date and contents so you know exactly what is on them, you will be able to restore your data in case of loss. You will just have to re-enter transactions made since the last backup.

If you do not have a recent backup, use your hardcopy printouts to enable you to re-establish the Accounting Period amounts that were lost. Then enter the detail data from that point on. See Period Totals in Appendix A.

#### D.5 END OF PERIOD PROCEDURES

Make sure all transactions are up to date and accurate and have been posted. Then you should print a Detailed Trial Balance, print the Financial Statements for the period just ended, and reconcile your bank statement. You have the option of making a backup of the Data Disk in case something should happen to the disk during the next Accounting Period. Then you may purge the records for that period or retain them. If you retain them, you

may have disk space problems and have to purge the records later anyway. As long as you have proper reports you are not losing anything that is not expendable by purging records.

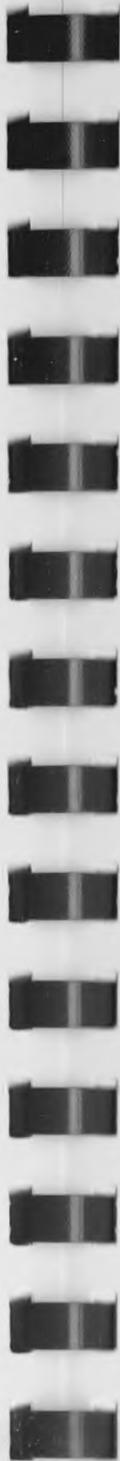
#### D.6 END OF YEAR PROCEDURES

Make sure that all transactions for the year are entered and properly processed. Do the End of Period Procedures. Print out all the Accounts and include the period totals. Print a Summary Trial Balance for the entire year. Format a disk and backup all the files onto it. This will be a copy of the data for the end of the Fiscal Year. This should be kept permanently in a safe or fire-proof file. You should then run the Close Year End option in System Management.

#### D.7 ALPHA-NUMERIC CHART

This chart can be used to encode names into numeric equivalents for use as ID's in the 64 Accounting System. To use this chart, you can replace each of the first 4 letters of the name with numbers from the chart below. As an example, if the name you are encoding is Smith, you replace the first letter, 'S', with its 2-digit equivalent from the first column: S = 19. Replace each of the next 3 letters with its single digit equivalent from the second column: M = 5, I = 3, T = 8. The entire ID# will be 19538. You may choose instead to use the first 3 letters from one name and 1 letter from the second name, or any other combination you would like.

1st Letter	2nd through 4th Letter
A - 01 B - 02	0
C - 03 D - 04	1
E - 05 F - 06	2
G - 07 H - 08 I - 09	3
J - 10 K - 11 L - 12	4
M - 13 N - 14	5
O - 15 P - 16 Q - 17	6
R - 18 S - 19	7
T - 20 U - 21 V - 22	8
W - 23 X - 24 Y - 25 Z - 26	9



APPENDIX E  
PRINTED REPORT EXAMPLES

E.1 ACCOUNTING PERIODS

RUN DATE: 02/29/84

JOE & JULIE JENKINS

PAGE: 1

ACCOUNTING PERIODS PRINT-OUT

PERIOD	START DATE	END DATE
#1	01/01/84	01/31/84
#2	02/01/84	02/29/84
#3	03/01/84	03/31/84
#4	04/01/84	04/30/84
#5	05/01/84	05/31/84
#6	06/01/84	06/30/84
#7	07/01/84	07/31/84
#8	08/01/84	08/31/84
#9	09/01/84	09/30/84
#10	10/01/84	10/31/84
#11	11/01/84	11/30/84
#12	12/01/84	12/31/84

## E.2 BALANCE SHEET

JOE &amp; JULIE JENKINS

PAGE: 1

## BALANCE SHEET

AS OF 02/29/84

## ASSETS

1005-0	CURRENT ASSETS		
1020-0	CASH IN BANK-CKG	\$800.66	
1030-0	CASH IN BANK-SAV	3,418.03	
1040-0	CASH ON HAND	205.34	
1050-0	TIME CERTIFICATE	10,348.44	
1100-0	NOTES REC - JACK	2,138.89	
		-----	
1150-0	TOTAL CURRENT ASSETS		\$16,991.36
1195-0	FIXED ASSETS		
1200-0	HOUSE & LOT	\$105,000.00	
1210-0	AUTOS	14,240.00	
1230-0	FURN. & FURNISH.	17,300.00	
1240-0	MISC FIXED ASSET	550.00	
		-----	
1400-0	TOTAL FIXED ASSETS		\$137,090.00
1505-0	OTHER ASSETS		
1510-0	INVESTMENTS	\$9,750.00	
		-----	
1890-0	TOTAL OTHER ASSETS		\$9,750.00
1900-0	TOTAL ASSETS		\$163,831.36
			=====
	LIABILITIES		
2010-0	CURRENT LIAB.		
2020-0	NOTES PAYABLE	\$7,711.92	
2030-0	MASTER CARD PAY	127.00	
2040-0	OTHER CR. CARDS	192.65	
		-----	
2900-0	TOTAL CURRENT LIAB.		\$8,031.57
3000-0	LONG TERM LIAB.		
3500-0	MORTGAGE PAYABLE	\$68,919.47	
		-----	
3800-0	TOTAL L-TERM LIAB.		\$68,919.47
3900-0	TOTAL LIABILITIES		\$76,951.04
4000-0	EQUITY		
4050-0	NET WORTH	\$85,644.07	
4060-0	Y-T-D EARNINGS	1,236.25	
		-----	
4900-0	TOTAL EQUITY		\$86,880.32
4950-0	TOTAL LIAB & EQUITY		\$163,831.36
			=====

## E.3 BUSINESS ID LIST

RUN DATE: 02/29/84

JOE &amp; JULIE JENKINS

PAGE: 1

## BUSINESS ID FILE PRINT OUT

ID #	NAME CITY	ADDRESS	
		STATE	ZIP
01599	ANYWHERE UTILITIES ANYWHERE	P.O. BOX 419 IA	51234
01629	APEX LOAN ANYWHERE	1265 FIRST AVENUE IA	51234
02074	BARKER'S HEALTH & LIFE SOMEWHERE	P.O. BOX 892 IA	57890
02760	BROWN MUTUAL FUND NEW YORK	P.O. BOX 23478 NY	01765
03004	CABLE TELEVISION SOMEWHERE	P.O. BOX 599 IA	57890
06037	FAIR TRADE GROCERY STORE ANYWHERE	2130 MAIN STREET IA	51234
07320	GO-BETTER GAS STATION ANYWHERE	1621 1ST AVENUE IA	51234
09690	IOWA PUBLIC SERVICE ANYWHERE	422 COMMERCIAL ST. IA	51234
10014	DR. RODNEY JACKSON MD ANYWHERE	MEDICAL ARTS BUILDING IA	51234
10254	JACK JENKINS ANYWHERE	1414 WEST 40TH IA	51234
13041	MALCOM'S LAW OFFICE SOMEWHERE	HERITAGE PLAZA IA	57890
13070	MASTER CARD DES MOINES	P.O. BOX 522 IA	50302
14350	19TH HOLE COUNTRY CLUB ANYWHERE	COUNTRY CLUB DRIVE IA	51234
14603	NOBLE ENTERPRISES		
14672	NORTHWESTERN BELL TELE. DES MOINES	P.O. BOX 737 IA	50338
14693	NOWHERE COUNTY TREASURER SOMEWHERE	COURTHOUSE IA	57890
16004	PUBLIC SAVINGS & LOAN ANYWHERE	1214 EAST 2ND AVE. IA	51234

E.4 CHART OF ACCOUNTS  
E.4.1 FOR A BUSINESS

RUN DATE: 02/29/84

TOM'S NURSERY

PAGE: 1

ACCOUNT FILE PRINT-OUT

-----ACCOUNT-----	TYPE	BUDGET	PAREN
NUMBER DESCRIPTION			CTL
0900-0	ASSETS	HL	.00 D
1000-0	CURRENT ASSETS	GH	.00 D
1020-0	CASH IN BANK	VP	.00 D
1040-0	CASH ON HAND	VP	.00 D
1120-0	ACCOUNTS REC.	VP	.00 D
1300-0	ADVANCES-EMPLOYEES	VP	.00 D
1400-0	INVENTORY	IP	.00 D
1401-0	INVENTORY-SEED	VS	.00 D
1402-0	INVENTORY-FERTIL.	VS	.00 D
1403-0	INVENTORY-MISC.	VS	.00 D
1990-0	TOTAL CURRENT ASSETS	IT	.00 D
2000-0	FIXED ASSETS	GH	.00 D
2020-0	LAND	VP	.00 D
2021-0		ST	.00 D
2030-0	BUILDING	VP	.00 D
2031-0	LESS ACCUM DEPR.	VP	.00 D
2032-0		ST	.00 D
2490-0	TOTAL FIXED ASSETS	TT	.00 D
2990-0	TOTAL ASSETS	GT	.00 D
2995-0		HF	.00 D
2999-0	LIABILITIES	HL	.00 C
3000-0	CURRENT LIABILITIES	GH	.00 C
3030-0	ACCOUNTS PAYABLE	VP	.00 C
3200-0	NOTES PAYABLE	VP	.00 C
3310-0	FICA & FWT PAYABLE	VP	.00 C
3320-0	SWT PAYABLE	VP	.00 C
3330-0	FUTA PAYABLE	VP	.00 C
3340-0	SUTA PAYABLE	VP	.00 C
3350-0	STATE SALES TAX	VP	.00 C
3999-0	TOTAL CURRENT LIAB.	ST	.00 C
4000-0	LONG TERM LIABILITY	GH	.00 C
4010-0	MORTGAGE PAYABLE	VP	.00 C
4200-0	TOTAL L.T. LIABILITY	ST	.00 C
4490-0	TOTAL LIABILITIES	TT	.00 C
4510-0	EQUITY	GH	.00 C
4610-0	RETAINED EARNINGS	VP	.00 C
4620-0	Y-T-D EARNINGS	NP	.00 C
4650-0	CAPITAL	VP	.00 C
4660-0	DRAWING	VP	.00 C
4900-0	TOTAL NET INCOME	IT	.00 C
4990-0	TOTAL LIAB & EQUITY	GT	.00 C
5000-0	INCOME	SR	.00 C
5120-0	SALES-SEED	VP	.00 C
5121-0	SALES-FERTILIZER	VP	.00 C
5122-0	SALES-MISC.	VP	.00 C
5125-0	DISCOUNTS ALLOWED	VP	.00 C
5130-0	SALES RET & ALLOW	VP	.00 C
5990-0	NET SALES	ER	.00 C
6000-0	COST OF SALES	GH	.00 D
6030-0	PURCHASES-SEED	VP	.00 D
6031-0	PURCHASES-FERT	VP	.00 D
6032-0	PURCHASES-MISC	VP	.00 D
6040-0	DISCOUNTS TAKEN	VP	.00 D
6052-0	PURCH RET & ALLOW	VP	.00 D

64 ACCOUNTING MANUAL  
 PRINTED REPORT EXAMPLES

RUN DATE: 02/29/84

TOM'S NURSERY

PAGE: 2

-----ACCOUNT----- NUMBER                  DESCRIPTION	TYPE	BUDGET	PAREN CTL	
6500-0	TOTAL COST OF GOODS	ST	.00	D
6800-0	GROSS PROFIT	TT	.00	C
7000-0	OPERATING EXPENSES	GH	.00	D
7010-0	ADVERTISING	VP	.00	D
7015-0	BANK SERVICE CHG.	VP	.00	D
7020-0	CASH OVER/SHORT	VP	.00	D
7025-0	CONTRIBUTIONS	VP	.00	D
7030-0	DEPRECIATION	VP	.00	D
7035-0	DUES & SUBSCRIP	VP	.00	D
7040-0	ENTERTAINMENT	VP	.00	D
7045-0	FREIGHT	VP	.00	D
7050-0	HEALTH INSURANCE	VP	.00	D
7055-0	LIFE INSURANCE	VP	.00	D
7060-0	MAINTENANCE	VP	.00	D
7065-0	MISCELLANEOUS	VP	.00	D
7070-0	POSTAGE	VP	.00	D
7075-0	PAYROLL TAXES	VP	.00	D
7080-0	PROPERTY TAXES	VP	.00	D
7085-0	SALARY	VP	.00	D
7090-0	SUPPLIES	VP	.00	D
7095-0	TELEPHONE	VP	.00	D
8000-0	TRAVEL	VP	.00	D
8005-0	UTILITIES-ELEC	VP	.00	D
8010-0	UTILITIES-GAS	VP	.00	D
8100-0	TOTAL OPERATING EXP	ST	.00	D
8105-0	NET OPERATING INCOME	TT	.00	D
9000-0	OTHER INCOME	GH	.00	C
9050-0	GAIN SALE OF ASSET	VP	.00	C
9099-0	TOTAL OTHER INCOME	ST	.00	C
9100-0	OTHER EXPENSES	GH	.00	D
9150-0	INTEREST	VP	.00	D
9200-0	TOTAL OTHER EXPENSES	ST	.00	D
9900-0	NET INCOME (LOSS)	NT	.00	C

ACCOUNT (S) PRINTED: 87

CHART OF ACCOUNTS  
E.4.2 FOR THE HOME BUDGET

RUN DATE: 02/29/84

JOE &amp; JULIE JENKINS

PAGE: 1

ACCOUNT FILE PRINT-OUT

-----ACCOUNT-----		TYPE	BUDGET	PAREN
NUMBER	DESCRIPTION			CTL
1000-0	ASSETS	HL	.00	D
1005-0	CURRENT ASSETS	GH	.00	D
1020-0	CASH IN BANK-CKG	VP	.00	D
1030-0	CASH IN BANK-SAV	VP	.00	D
1040-0	CASH ON HAND	VP	.00	D
1050-0	TIME CERTIFICATE	VP	.00	D
1100-0	NOTES REC - JACK	VP	.00	D
1150-0	TOTAL CURRENT ASSETS	ST	.00	D
1195-0	FIXED ASSETS	GH	.00	D
1200-0	HOUSE & LOT	VP	.00	D
1210-0	AUTOS	VP	.00	D
1230-0	FURN. & FURNISH.	VP	.00	D
1240-0	MISC FIXED ASSET	VP	.00	D
1400-0	TOTAL FIXED ASSETS	ST	.00	D
1505-0	OTHER ASSETS	GH	.00	D
1510-0	INVESTMENTS	VP	.00	D
1890-0	TOTAL OTHER ASSETS	ST	.00	D
1900-0	TOTAL ASSETS	GT	.00	D
2000-0	LIABILITIES	HL	.00	C
2010-0	CURRENT LIAB.	GH	.00	C
2020-0	NOTES PAYABLE	VP	.00	C
2030-0	MASTER CARD PAY	VP	.00	C
2040-0	OTHER CR. CARDS	VP	.00	C
2900-0	TOTAL CURRENT LIAB.	ST	.00	C
3000-0	LONG TERM LIAB.	GH	.00	C
3500-0	MORTGAGE PAYABLE	VP	.00	C
3800-0	TOTAL L-TERM LIAB.	ST	.00	C
3900-0	TOTAL LIABILITIES	TT	.00	C
4000-0	EQUITY	GH	.00	C
4050-0	NET WORTH	VP	.00	C
4060-0	Y-T-D EARNINGS	NP	.00	C
4900-0	TOTAL EQUITY	IT	.00	C
4950-0	TOTAL LIAB & EQUITY	GT	.00	C
5000-0	INCOME	SR	.00	C
5010-0	GROSS WAGES-JOE	VP	2,081.73-	C
5020-0	GROSS WAGES-JULIE	VP	1,040.00-	C
5500-0	TOTAL INCOME	ER	.00	C
6000-0	EXPENSES	GH	.00	D
6005-0	ALLOWANCES	VP	60.00	D
6010-0	BANK SERVICE CHGS	VP	5.00	D
6020-0	CABLE TELEVISION	VP	20.00	D
6025-0	CLOTHING	IP	.00	D
6026-0	JOE	VS	100.00	D
6027-0	JULIE	VS	75.00	D
6028-0	JACK	VS	75.00	D
6029-0	JODI	VS	75.00	D
6030-0	DONATIONS	IP	.00	D
6032-0	CHURCH	VS	75.00	D
6034-0	OTHER	VS	20.00	D
6040-0	ENTERTAINMENT	VP	50.00	D
6050-0	GROC STORE ITEMS	VP	300.00	D
6060-0	GAS FOR AUTOS	VP	150.00	D
6070-0	GIFTS	VP	35.00	D
6080-0	HOME FURNISHINGS	VP	25.00	D

64 ACCOUNTING MANUAL  
 PRINTED REPORT EXAMPLES

RUN DATE: 02/29/84

JOE & JULIE JENKINS

PAGE: 2

-----ACCOUNT----- NUMBER	DESCRIPTION	TYPE	BUDGET	PAREN CTL
6090-0	INSURANCE	IP	.00	D
6092-0	CAR INSURANCE	VS	55.00	D
6094-0	HEALTH	VS	140.00	D
6096-0	HOUSEHOLD	VS	25.00	D
6098-0	LIFE	VS	43.00	D
7000-0	INTEREST EXPENSE	IP	.00	D
7010-0	MORTGAGE	VS	425.00	D
7012-0	NOTE PAYABLE	VS	69.00	D
7014-0	MASTER CARD	VS	4.50	D
7016-0	CREDIT CARDS	VS	4.00	D
7050-0	MAINTENANCE	IP	.00	D
7057-0	APPLIANCES	VS	5.00	D
7059-0	CAR	VS	50.00	D
7061-0	HOUSE	VS	25.00	D
7063-0	MISCELLANEOUS	VS	25.00	D
7070-0	MEDICAL	IP	.00	D
7075-0	DENTIST	VS	15.00	D
7077-0	DOCTOR	VS	25.00	D
7080-0	OPTOMETRIST	VS	33.00	D
7085-0	MEDICINE	VS	10.00	D
7090-0	PROPERTY TAXES	VP	87.50	D
7500-0	SUBSCRIPTIONS/DUES	VP	35.00	D
8000-0	UTILITIES	IP	.00	D
8010-0	ELECTRICITY	VS	50.00	D
8012-0	GARBAGE PICKUP	VS	3.75	D
8013-0	GAS	VS	55.00	D
8016-0	TELEPHONE	VS	15.00	D
8018-0	WATER	VS	12.00	D
8550-0	TOTAL EXPENSES	ST	.00	D
8600-0	OTHER INCOME	GH	.00	C
8650-0	INTEREST INCOME	TX	.00	C
8655-0	SAVINGS	VP	11.00-	C
8657-0	TIME CERTIFICATE	VP	85.00-	C
8659-0	OTHER INVESTMENT	VP	65.00-	C
8700-0	TOTAL INTEREST INC.	ST	.00	C
8800-0	OTHER EXPENSES	GH	.00	D
8850-0	INCOME TAXES	TX	.00	D
8860-0	FEDERAL INC TAX	VP	45.00	D
8870-0	STATE INC TAXES	VP	5.00	D
8880-0	FICA WITHHOLDING	VP	210.00	D
8890-0	FEDERAL WITHHOLD	VP	435.00	D
8900-0	STATE WITHHOLD	VP	130.00	D
9000-0	TOTAL INCOME TAXES	ST	.00	D
9020-0	NET INCOME OR (LOSS)	NT	.00	C
9995-0	1414 WEST 40TH	HD	.00	C
9996-0	ANYWHERE IA 51234	HD	.00	C
9997-0	319-123-4444	HD	.00	C

ACCOUNT (S) PRINTED: 101

E.5 CHECK

\* J. C. MORRISON CO.

6246

02074 REF NUMBER	REF DATE	REF DESCRIPTION	REF AMOUNT
14	01/31/84	QTRLY PREMIUM	592.00

CHECK TOTAL: \$592.00



J. C. MORRISON CO.  
1785 SHERIDAN DR.  
YOUR CITY, STATE 12345

NATIONAL STATE BANK  
DOWNTOWN OFFICE  
YOUR CITY, STATE 12345  
00-6789/2345

6246

6246

DATE AMOUNT  
FEBRUARY 29, 1984 \$592.00

PAY  
TO THE  
ORDER  
OF:

FIVE HUNDRED NINETY TWO DOLLARS AND NO/100

BARKER'S HEALTH & LIFE  
P.O. BOX 892  
SOMEWHERE

IA 57890

SAMPLE VOID  
STYLE 1013

⑈00006246⑈ ⑆234567898⑆ 123456789⑈

E.6 CHECK/RECEIPT REGISTER

RUN DATE: 02/29/84

JOE & JULIE JENKINS

PAGE: 1

CHECK/RECEIPT REGISTER # 0

DATE SPAN= 01/01/84-01/31/84

DATE	DOC #	NAME	TP	AMOUNT	BALANCE	RECON BAL
01/31/84	000000	J. JENKINS (BEG BAL)	R	279.85	279.85	279.85
01/05/84	000001	NOBLE ENTERPRISES	R	734.68	1,014.53	
01/05/84	000002	MALCOM'S LAW OFFICE	R	251.94	1,266.47	
01/05/84	001202	CABLE TELEVISION	C	19.49	1,246.98	
01/10/84	001203	00-GETTER GAS STATION	C	132.66	1,114.32	
01/10/84	001205	FAIR TRADE GROCERY STORE	C	56.42	1,057.90	
01/15/84	000005	JACK JENKINS	R	83.11	1,141.01	
01/19/84	000003	NOBLE ENTERPRISES	R	734.68	1,875.69	
01/19/84	000004	MALCOM'S LAW OFFICE	R	251.94	2,127.63	
01/20/84	001209	SAM'S CLOTHING	C	166.34	1,961.29	
01/26/84	001206	IOWA PUBLIC SERVICE	C	125.00	1,836.29	
01/28/84	001208	DR. RODNEY JACKSON MD	C	25.00	1,811.29	
01/28/84	001215	DOB DEPARTMENT STORE	C	24.99	1,786.30	
01/29/84	001204	ANYWHERE UTILITIES	C	66.99	1,719.31	
01/29/84	001210	FAIR TRADE GROCERY STORE	C	85.88	1,633.43	
01/29/84	001211	PUBLIC SAVINGS & LOAN	C	435.19	1,198.24	
01/30/84	001207	00-GETTER GAS STATION	C	166.40	1,031.84	
01/30/84	001212	DR. SCOTT WHITE MD	C	22.00	1,009.84	
01/30/84	001213	PUBLIC SAVINGS & LOAN	C	166.04	843.80	
01/31/84	000006	PUBLIC SAVINGS & LOAN	R	9.00	852.80	
01/31/84	001214	FINS AND FEATHERS	C	12.15	840.65	

21 CHECKS/RECEIPTS PRINTED

## E.7 PRECHECK REPORT

ID #	ID NAME	--TRX #--	-TRX DT-	TRX DESC	-REF AMT-	CK TOT-
02074	BARKER'S HEALTH & LI	14	01/31/84	QTRLY PREMIUM	592.00	592.00
13078	MASTER CARD	18	01/31/84	CLOTHING	125.69	
		26	01/31/84	INTEREST	1.07	
				TOTAL REFERENCE AMOUNT	719.56	
				TOTAL CHECK AMOUNT		592.00

DATE 02/29/84

PRECHECK REPORT  
CHECKBOOK NUMBER 0

PAGE 1

E.8 PROFIT AND LOSS STATEMENT

JOE & JULIE JENKINS

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PROFIT AND LOSS STATEMENT

FOR THE PERIOD 02/01/84 TO 02/29/84

	1 PERIOD(S) CURRENT PERIOD		2 PERIOD(S) YEAR TO DATE	
	RATIO	AMOUNT	RATIO	AMOUNT
5000-0 INCOME				
5010-0 GROSS WAGES-JOE	66.69	\$2,081.72	66.69	\$4,163.44
5020-0 GROSS WAGES-JULIE	33.31	1,040.00	33.31	2,080.00
		-----		-----
5500-0 TOTAL INCOME	100.00	\$3,121.72	100.00	\$6,243.44
6000-0 EXPENSES				
6005-0 ALLOWANCES	1.92	\$60.00	1.92	\$120.00
6010-0 BANK SERVICE CHGS	.00	.00	.05	3.12
6020-0 CABLE TELEVISION	.62	19.49	.62	38.98
6025-0 CLOTHING	4.86	151.71	5.09	318.05
6030-0 DONATIONS	3.20	100.00	2.88	180.00
6040-0 ENTERTAINMENT	1.56	48.62	1.48	92.29
6050-0 GROC STORE ITEMS	7.97	248.76	7.84	489.71
6060-0 GAS FOR AUTOS	4.98	155.54	4.93	307.70
6070-0 GIFTS	.00	.00	.31	19.54
6080-0 HOME FURNISHINGS	1.33	41.54	1.07	66.53
6090-0 INSURANCE	5.12	159.75	2.56	159.75
7000-0 INTEREST EXPENSE	16.21	505.97	16.06	1,002.97
7050-0 MAINTENANCE	3.37	105.25	4.35	271.65
7070-0 MEDICAL	1.75	54.50	1.63	101.50
7500-0 SUBSCRIPTIONS/DUES	1.92	60.00	1.16	72.15
8000-0 UTILITIES	6.29	196.40	6.64	414.76
		-----		-----
8550-0 TOTAL EXPENSES	61.11	\$1,907.53	58.60	\$3,658.70
8600-0 OTHER INCOME				
INTEREST INCOME				
8655-0 SAVINGS	.29	\$9.03	.29	\$18.03
8657-0 TIME CERTIFICATE	2.40	74.78	2.38	148.44
8659-0 OTHER INVESTMENT	.00	.00	.35	22.00
		-----		-----
8700-0 TOTAL INTEREST INC.	2.68	\$83.81	3.02	\$188.47
8800-0 OTHER EXPENSES				
INCOME TAXES				
8880-0 FICA WITHHOLDING	6.70	209.14	6.70	418.28
8890-0 FEDERAL WITHHOLD	13.79	430.64	13.79	861.28
8900-0 STATE WITHHOLD	4.12	128.70	4.12	257.40
		-----		-----
9000-0 TOTAL INCOME TAXES	24.62	\$768.48	24.62	\$1,536.96
		-----		-----
9020-0 NET INCOME OR (LOSS)	16.96	\$529.52	19.80	\$1,236.25
		=====		=====

E.9 STATEMENT

PAGE 1

DATE	NUMBER
02/29/84	10254

J. C. MORRISON CO.  
 1765 SHERIDAN DR.  
 YOUR CITY, STATE 03083  
**SAMPLE - VOID**  
 STYLE 1325  
 COMPATABLE ENVELOPE 1500

JACK JENKINS  
 1414 WEST 40TH  
 ANYWHERE IA 51234

TRX #	TRX DATE	TYPE	-- REF DESCRIPTION	-- AMOUNT	BALANCE
3	02/15/84	INVOICE	CAR PAYMENT	83.11	83.11

--CURRENT--	-- 31/80 --	-- 61/90 --	-- OVER 90 --	BALANCE
\$83.11	\$ .00	\$ .00	\$ .00	\$83.11

E.10 TRANSACTION EDIT LIST

RUN DATE: 02/29/84

JOE & JULIE JENKINS

PAGE: 1

TRANSACTION EDIT LIST

TRX. #	TRX DATE	I.D.#	I.D. NAME	TYPE CK. #	CK. DATE
3	02/15/84	10254	JACK JENKINS	A/R ....	.....

REFERENCE: CAR PAYMENT

ACC. NO	--DEBIT--	--CREDIT--
1020-0	83.11	.00
6059-0	.00	22.00
1100-0	.00	61.11
-----		-----
TOTAL:	83.11	83.11

14	01/31/84	02074	BARKER'S HEALTH & LIFE	A/P ....	.....
----	----------	-------	------------------------	----------	-------

REFERENCE: QTRLY PREMIUM

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	592.00
6094-0	420.00	.00
6098-0	172.00	.00
-----		-----
TOTAL:	592.00	592.00

18	01/31/84	13078	MASTER CARD	A/P ....	.....
----	----------	-------	-------------	----------	-------

REFERENCE: CLOTHING

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	125.69
6026-0	24.26	.00
6027-0	29.36	.00
6028-0	48.45	.00
6029-0	23.62	.00
-----		-----
TOTAL:	125.69	125.69

26	01/31/84	13078	MASTER CARD	A/P ....	.....
----	----------	-------	-------------	----------	-------

REFERENCE: INTEREST

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	1.87
7014-0	1.87	.00
-----		-----
TOTAL:	1.87	1.87

REPORT TOTALS: 802.67 802.67

## E.11 TRANSACTION JOURNAL

RUN DATE: 02/29/84

JOE &amp; JULIE JENKINS

PAGE: 1

## TRANSACTION JOURNAL

TRX. #	TRX DATE	I.D.#	I.D. NAME	TYPE CK. #	CK. DATE
13	02/15/84	13078	MASTER CARD	CK 1221	02/15/84

REFERENCE: PAYMENT

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	25.00
2030-0	22.50	.00
7014-0	2.50	.00
	-----	-----
TOTAL:	25.00	25.00

15	02/26/84	09690	IOWA PUBLIC SERVICE	CK 1223	02/26/84
----	----------	-------	---------------------	---------	----------

REFERENCE: FEBRUARY

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	119.63
8013-0	119.63	.00
	-----	-----
TOTAL:	119.63	119.63

16	02/26/84	10014	DR. RODNEY JACKSON MD	CK 1224	02/25/84
----	----------	-------	-----------------------	---------	----------

REFERENCE: JACK

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	29.50
7077-0	17.00	.00
7085-0	12.50	.00
	-----	-----
TOTAL:	29.50	29.50

17	02/26/84	06037	FAIR TRADE GROCERY STORE	CK 1225	02/25/84
----	----------	-------	--------------------------	---------	----------

REFERENCE: GROCERIES

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	75.88
6050-0	75.88	.00
	-----	-----
TOTAL:	75.88	75.88

18	02/28/84	16004	PUBLIC SAVINGS & LOAN	CK 1227	02/28/84
----	----------	-------	-----------------------	---------	----------

REFERENCE: CAR PAYMENT

ACC. NO	--DEBIT--	--CREDIT--
1020-0	.00	166.04
7012-0	72.00	.00
2020-0	94.04	.00
	-----	-----
TOTAL:	166.04	166.04

## E.12 TRIAL BALANCE WITH DETAIL

RUN DATE: 02/29/84

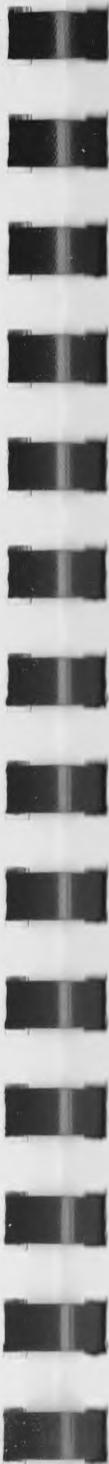
JOE &amp; JULIE JENKINS

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TRIAL BALANCE

FOR THE PERIOD 02/01/84 TO 02/29/84

-----ACCOUNT----- NUMBER	DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
1020-0	CASH IN BANK-CK0	020.53	52.13	.00	880.66
1	02/02/84 PAYROLL		734.68	.00	
2	02/15/84 PAYROLL		251.94	.00	
4	02/10/84 JAN GAS		.00	-142.82	
5	02/05/84 GROCERIES		.00	-44.59	
6	02/12/84 JULIE		.00	-25.00	
7	02/15/84 FEB UTILITIES		.00	-64.29	
8	02/05/84 FEB SERVICE		.00	-19.49	
9	02/15/84 FEB HOUSE PAYMENT		.00	-435.19	
13	02/15/84 PAYMENT		.00	-25.00	
15	02/26/84 FEBRUARY		.00	-119.63	
16	02/25/84 JACK		.00	-29.50	
17	02/25/84 GROCERIES		.00	-75.88	
19	02/28/84 CAR PAYMENT		.00	-166.04	
20	02/25/84 FEB. PLEDGE		.00	-80.00	
21	02/16/84 PAYROLL		734.68	.00	
22	02/16/84 PAYROLL		251.94	.00	
26	02/25/84 ON ACCOUNT		.00	-106.62	
29	02/28/84 FROZEN PIPES		.00	-56.25	
30	02/28/84 GROCERIES		.00	-105.33	
31	02/28/84 CAR INSURANCE		.00	-159.75	
32	02/28/84 SHOES - JACK/JODI		.00	-68.57	
33	02/28/84 JULIE COAT		.00	-83.14	
34	02/28/84 SHEETS		.00	-41.54	
37	02/28/84 1 ST QTR. DUES		.00	-60.00	
38	02/28/84 FEB TELEPHONE		.00	-12.48	
	TOTAL :		1,973.24	-1,921.11	
1030-0	CASH IN BANK-SAV	3,309.00	109.03	.00	3,418.03
2	02/15/84 PAYROLL		50.00	.00	
22	02/16/84 PAYROLL		50.00	.00	
39	02/28/84 INTEREST		9.03	.00	
	TOTAL :		109.03	.00	
	GRAND TOTALS:	4,137.53	161.16	.00	4,298.69



GLOSSARY

1. **ACCOUNT** - a record of similar transactions under one title in the ledger.
2. **ACCOUNT BALANCE** - the difference between the sum of the debit postings and the sum of the credit postings in an account.
3. **ACCOUNTING PERIOD** - a period of the fiscal year.
4. **ACCOUNTS PAYABLE** - Amounts owed to creditors (Liability Accounts).
5. **ACCOUNTS RECEIVABLE** - Amounts owed to the business or individual (Asset Accounts).
6. **ACCRUAL** - Income recorded before it is received, such as interest due.
7. **AGING OF ACCOUNTS RECEIVABLE** - analyzing accounts by amount of time they have been on the books.
8. **ASSET** - Any goods or property owned which has a money value.
9. **BALANCE SHEET** - a statement of financial condition at a certain date showing assets, liabilities and net worth.
10. **CHART OF ACCOUNTS** - a list of the accounts systematically arranged, generally according to assets, liabilities, net worth, income, cost and expenses.
11. **CREDIT** - increases a Liability Account; decreases an Asset Account. Increases an Income Account; decreases an Expense Account.
12. **DEBIT** - decreases a Liability Account; increases an Asset Account. Decreases an Income Account; increases an Expense Account.
13. **DEFAULT** - the value supplied by the system when just <return> is entered for a particular field.
14. **DISTRIBUTION** - division of the total amount of a transaction among various accounts.
15. **DOCUMENT** - an official paper containing information, giving instructions, or establishing facts.
16. **DOUBLE ENTRY BOOKKEEPING** - a system of recording each transaction by means of a two-way self-balancing entry.
17. **ENTRY** - the recording of a transaction in a record.

18. **EQUITY ACCOUNTS** - (1) The amount by which assets exceed liabilities. (2) The cumulative result of investments and withdrawals as well as past earnings and losses.
19. **EXPENSE** - a present or past expenditure defraying a current cost; debt; outflow of Asset.
20. **FINANCIAL STATEMENT** - a Balance Sheet, Profit and Loss Statement or any other presentation of financial data.
21. **FISCAL YEAR** - the uniform period between one annual balancing of financial accounts and the next.
22. **FLAG** - to mark a record for further processing.
23. **GENERAL JOURNAL** - the record used for recording transactions not recorded in special Journals.
24. **GENERAL LEDGER** - the record containing the accounts in which are summarized all the transactions of an enterprise.
25. **HARDCOPY** - printout of a document on paper.
26. **INCOME STATEMENT** See Profit and Loss Statement.
27. **LIABILITY** - Debt or obligation due to a creditor.
28. **MENU** - a list of options available for the system user.
29. **MM/DD/YY** - format of a date--2 digit month, 2 digit day and 2 digit year. Entered without slashes: February 29, 1984 is entered 022984.
30. **NET WORTH** - sum total of all assets less sum total of all liabilities.
31. **POSTING** - the process of transferring entries from the Transactions File to the General Journal File, Bank Journal File and/or General Ledger Accounts File.
32. **POSTABLE ACCOUNTS** - accounts to which credits and/or debits can be distributed.
33. **PROFIT AND LOSS STATEMENT** - a financial statement showing income and expenses for the period and the profit (or loss) resulting therefrom. (Income Statement)
34. **RECONCILIATION OF BANK STATEMENT** - the process of accounting for the difference between the bank balance, as shown by the bank statement, and the balance shown by the depositor's records.
35. **REGISTER** - a temporary storage area in the computer's memory.
36. **REVERSE FIELD** - a line on the computer screen in which the colors are the reverse of those on the rest of the screen.

37. **STATEMENT OF ACCOUNT** - a report of transactions between seller and buyer, concluding with the unpaid balance; this report is generally sent by the seller to his customer.
38. **TRIAL BALANCE** - a list taken of the account balances in the General Ledger to prove the accuracy of the postings to the ledger and to establish a summary of data for the preparation of financial statements.



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