

26-1540
GENERAL LEDGER

Radio Shack

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Keep this card in your manual at all times, and refer to the current version numbers when requesting information or help from us. Thank you.

APPLICATIONS SOFTWARE VERSION LOG

OP. SYSTEM VERSION LOG

02.00.00

3

6

9

F1 = Shift Clear

General Ledger, Cat. No. 26-1540

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GENERAL LEDGER

Radio Shack®

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10 9 8 7 6 5 4 3 2 1

HOW TO USE THIS MANUAL

This manual is both a learning aid and a reference tool. It's divided into several sections that give you a thorough knowledge of General Ledger (G/L). Some sections are for those starting out with General Ledger, and others are for those who are familiar with the package.

If you have never used G/L, we suggest that you read the Introduction first. Then back up your diskettes, following the instructions in Appendix A. The first part of the Sample Session steps you through some of G/L's basic features to help you learn how to use G/L. The Conversion section and the second part of the Sample Session help you set up G/L for your business. When you are ready to enter your own data, read the portions of the Summary of Tasks and Reference sections you need. Once you are experienced in running G/L, you can use these two sections almost exclusively.

About the Sections

Introduction — lists G/L's features, maximum capacities, and necessary equipment, and discusses other TRS-80® Model 4 accounting packages you can use with G/L.

Sample Session — helps you become comfortable with using and setting up G/L.

Conversion — discusses how to transfer your present ledger system to G/L.

Summary of Tasks — lists the tasks that must be performed each day, week, and month in order to maintain an accurate ledger on the computer.

Reference — explains each aspect and function of G/L in detail.

Appendices — include detailed instructions on creating backups and a backup library, tips on recovering lost data, solutions for common problems and error messages, a glossary of terms used in the manual, and sample copies of each report and statement that G/L produces.

An index to the manual follows the appendices.

Conventions Used in this Manual

When instructed to “enter” information, type the information on the computer keyboard and then press the **(ENTER)** key.

Information displayed on the screen is printed in rust.

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Benefits and Features

General Ledger makes your small business's accounting procedures efficient, simple, and quick. It maintains accurate records of all bookkeeping transactions and gives you a balanced ledger and easy-to-read financial reports. G/L offers many features:

- Up to 100 accounts defined by you
- Each account's end-of-period balance for the previous fiscal year's 12 periods
- Each account's end-of-period balance for all complete periods of the current fiscal year
- Financial reports generated upon demand:
 - Trial Balance, with or without a worksheet
 - Income Statement with optional Cost of Goods Sold Schedule
 - Two different kinds of Account Lists: one with account types, categories, and numbers for all accounts (or a specified range of accounts), and the other listing all active accounts with previous and current balances
 - Posted Transactions Report for the current period
 - Unposted Transactions Report for the current period
 - Balance Sheet
 - General Ledger
- Up to five levels of totals and two levels of headings, defined by you, for financial statements
- Order of accounts on financial reports and statements defined by you
- Up to 1150 transactions per month

- Inability to post out-of-balance transactions
- Comparison of current year figures with previous year figures on the same balance sheet or income statement, if desired
- Optional interface with Accounts Receivable, Accounts Payable, and/or Payroll
- Complete audit trails

Interfacing Software

You can use General Ledger by itself, or you can use it in conjunction with any or all of the other three packages in the Model 4 COBOL Accounting System: Accounts Payable, Accounts Receivable, and Payroll.

Each of these subsidiary packages posts transactions to its own "sub-ledger." However, when integrated with G/L, each package also posts to G/L, giving it complete information about every accounting aspect of your business. For specific information on integrating the Accounting System, refer to the manual supplied with any of the other three packages.

Application Capacities

General Ledger can process a maximum of approximately 100 accounts and 1150 monthly transactions. A hard disk will greatly enhance the capacities of G/L.

Equipment

You can use General Ledger in two ways — by itself, or with one or more of the other packages that make up the Radio Shack® Model 4 COBOL Accounting System. To use G/L by itself, you need:

- A TRS-80 Model 4 with 64K of memory and two disk drives or a TRS-80 Model 4 with 64K of memory, one disk drive, and a hard disk.
- A printer and an appropriate printer cable

To use G/L with one or more other Radio Shack Model 4 Accounting System Packages on a floppy diskette system, you also need a third disk drive. (Hard disk owners do not need additional drives to use the other packages.)

Before You Start

Three diskettes are supplied with your General Ledger package: one program diskette, one data diskette, and one sample data diskette. To protect these diskettes, make "backups" (copies) of them. Label each of the backups "Working Copy." To protect your records, **never** run G/L with the original diskettes — use them **only** to make working copies. Run G/L with the working copies. Store the originals in a safe place, away from dust, magnetic fields, excessive heat, or anything else that might damage them. For specific instructions on backing up diskettes, see Appendix A — "Backup Procedures."

ABOUT THE SAMPLE SESSION

This section is divided into three parts: "Running G/L," "Converting to G/L," and "Maintaining the Chart of Accounts."

An easy way to try out G/L is to go through "Running G/L," using backups of the program diskette and the sample data diskette. It takes about an hour. If you still wish to experiment with G/L after you finish "Running G/L," continue using the backups. You can try out every G/L feature that way — without affecting your company's records.

If you have trouble converting to G/L, "Converting to G/L" might help you. It contains pointers about assigning account categories, account types, and account numbers to accounts, headings, and totals. (Be sure to read Section III, "Conversion," before actually converting to G/L.)

As your business expands, you might need to add more accounts later. If you need to do this and you don't know how, see "Maintaining the Chart of Accounts."

RUNNING G/L

Turn on your computer system as instructed in your computer owner's manual. Insert a **backup** of the program diskette into Drive 0 and a **backup** of the sample data diskette into Drive 1. Press the reset button.

When prompted for the date, type **02/28/82** **(ENTER)**.

When TRSDOS® Ready appears, type **GL4** **(ENTER)**. Your screen shows:

```

      GENERAL LEDGER
      MAIN MENU
      1. COMPANY INFORMATION
      2. G/L ACCOUNT MAINTENANCE
      3. TRANSACTION ENTRY
      4. TRANSACTION POSTING
      5. REPORTS MENU
      6. END OF PERIOD PROCEDURES

      ENTER SELECTION...
```

Using 80-Column Printers

G/L is set up to print reports on a 132-column printer. If you have a 132-column printer, skip this section and go to "Entering Transactions." If you have an 80-column printer, follow these instructions to adapt G/L to your printer.

Press **(D)** to choose Main Menu Selection 1, "Company Information." The following screen appears:

```

      COMPANY INFORMATION

COMPANY INFORMATION:
CURRENT PERIOD..
NAME.....
ADDRESS.....
CITY-STATE-ZIP..
CONDENSE PRINT ON REPORTS? Y/N....

REQUIRED ACCOUNTS:
CAPITAL ACCOUNT #..... -
YEAR-TO-DATE P & L ACCOUNT #.. -

CURRENT RECORD COUNT:
ACCOUNTS.....
UNPOSTED TRANSACTIONS...
POSTED TRANSACTIONS.....

LAST POSTING DATE:
AP-  /  /      AR-  /  /
PR-  /  /      GL-  /  /

ENTER SELECTION... (C=CHANGE, I=INQUIRE)
  
```

Press **(C)** to change the company information on the diskette.

Press **(D)** five times to position the cursor at CONDENSE PRINT ON REPORTS? Y/N. Type **Y (ENTER)** to instruct G/L to condense the print on its reports so that the reports can be printed on your 80-column printer.

When ANY CHANGES? Y/N appears, press **(N)**. To return to the Main Menu, press **(F1)**.

Entering Transactions

On February 28, 1982, AAA Hardware received and paid a utilities bill for \$237.89. Assume that you are Mr. Nelson, owner of AAA Hardware. You want to enter this transaction into G/L.

There are two parts to the transaction. First, the balance in the Utilities Expense Account increases — Utilities Expense is debited. But, there is less cash — Cash is credited. To enter the transaction, make two entries through the Transaction Entry Screen (instructions follow).

H SAMPLE SESSION

Press **(3)** for TRANSACTION ENTRY. Your screen shows:

```

      TRANSACTION ENTRY

ACCOUNT #..... -
ACCOUNT NAME.....
TRANSACTION #....

REFERENCE #....
DESCRIPTION....
DATE..... / /
AMOUNT.....

REFERENCE TOTAL..

TOTAL DEBITS..... .00
TOTAL CREDITS.... .00

-----LAST TRANSACTION ADDED-----

ENTER SELECTION... (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)

```

Press **(A)** to add the transaction.

ACCOUNT NUMBER

Type **6190** **(ENTER)** **(ENTER)**.

ACCOUNT NAME

If UTILITIES EXPENSE is displayed next to ACCOUNT NAME, go to REFERENCE #. If the name is not UTILITIES EXPENSE, you entered the wrong account number. Press **(F1)** and type the correct number.

REFERENCE #

To identify this transaction, type: **GL007** **(ENTER)**.

DESCRIPTION

Type **PAY UTILITIES** **(ENTER)**.

DATE

Enter **022882**, the invoice date.

AMOUNT

Type **237.89** **(ENTER)**. Your screen should show:

```

TRANSACTION ENTRY

ACCOUNT #.....6190-
ACCOUNT NAME....UTILITIES EXPENSE
TRANSACTION #....0048

REFERENCE #....GL007
DESCRIPTION....PAY UTILITIES
DATE.....02/28/82
AMOUNT.....237.89

REFERENCE TOTAL..      .00
TOTAL DEBITS.....      .00
TOTAL CREDITS....      .00

-----LAST TRANSACTION ADDED-----

ENTER SELECTION...A (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)
ANY CHANGES? Y/N
  
```

ANY CHANGES? Y/N

If your screen has the same information as the one above, press **(N)** for no changes. When **RECORD ADDED** appears, you know the transaction has been added.

If your screen is different from the one above, press **(Y)**. To make changes:

- Use **(↑)**, **(↓)**, **(←)**, and **(→)** to position the cursor over the error. Type the correct character and move the cursor to the end of the line. Press **(ENTER)**.
- Press **(ENTER)** to keep a line as is and to move to the next line. When **ANY CHANGES? Y/N** reappears, refer to the previous instructions.

Now enter the other side of the transaction:

ACCOUNT NUMBER

Type **1110** **(ENTER)** **(ENTER)**.

II SAMPLE SESSION

ACCOUNT NAME

If CASH is displayed next to ACCOUNT NAME, go to REFERENCE #. If the account name displayed is not press **(F1)** and enter the correct account number.

REFERENCE #

Press **(ENTER)** to use the displayed reference number (GL007) to identify the other side of this transaction.

DESCRIPTION

Press **(ENTER)** to use the same description.

DATE

Press **(ENTER)** to use the displayed date.

AMOUNT

Type **237.89**— **(ENTER)**. Your screen should show:

```

      TRANSACTION ENTRY

ACCOUNT #.....1110-
ACCOUNT NAME.....CASH
TRANSACTION #.....0049

REFERENCE #.....GL007
DESCRIPTION.....PAY UTILITIES
DATE.....02/28/82
AMOUNT.....237.89-

REFERENCE TOTAL..237.89
TOTAL DEBITS....237.89
TOTAL CREDITS....00

-----LAST TRANSACTION ADDED-----
6190- 0048 02/28/82 GL007 237.89

ENTER SELECTION...A (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)
ANY CHANGES? Y/N
```

ANY CHANGES? Y/N

If your screen has the same information as the one above, press **(N)**. If your screen doesn't look like the one above, press **(Y)** and correct the errors.

REFERENCE TOTAL

The reference total is the summed result of all transactions entered with the same reference number. Since Transactions #48 and #49 represented both the debit and credit sides of the same basic transaction, the reference total now shows a zero balance.

TOTAL DEBITS
&
TOTAL CREDITS

Notice that now debits and credits are both equal to \$237.89.

Suppose you use a periodic inventory system and it is the end of the period. You want to make sure the cost of goods sold during the period is reflected on your financial statements. To do this, you need to debit or credit your Inventory Account by the difference between the inventory at the beginning of the period and the inventory at the end of the period. Then make an offsetting entry to your Change in Inventory Account. Here's how to do it:

ACCOUNT NUMBER

Type **1150** **(ENTER)** **(ENTER)**.

ACCOUNT NAME

If the account name displayed is not INVENTORY, press **(F1)** and enter the correct account number.

REFERENCE

Type **GL008** **(ENTER)**.

DESCRIPTION

Type **ADJUST INVENTORY** **(ENTER)**.

DATE

Press **(ENTER)** to use 02/28/82 as the date.

AMOUNT

Type **389.40** **(ENTER)**.

Your screen should show:

```

TRANSACTION ENTRY

ACCOUNT #.....1150-
ACCOUNT NAME.....INVENTORY
TRANSACTION #....0050

REFERENCE #....GL008
DESCRIPTION....ADJUST INVENTORY
DATE.....02/28/82
AMOUNT..... 389.40

REFERENCE TOTAL.. .00

TOTAL DEBITS..... 237.89
TOTAL CREDITS.... 237.89

-----LAST TRANSACTION ADDED-----
1110- 0049 02/28/82 GL007 237.89-
ENTER SELECTION...A (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)
ANY CHANGES? Y/N
    
```

ANY CHANGES? Y/N

If your screen looks like the one above, press **(N)**. If your screen is different from the one above, press **(Y)** and make the appropriate changes.

Now enter the other side of the transaction:

ACCOUNT NUMBER

Type **5210** **(ENTER)** **(ENTER)**.

ACCOUNT NAME

The account name displayed should be CHANGE IN INVENTORY.

REFERENCE #

Press **(ENTER)** to use the displayed reference number (GL008).

DESCRIPTION

Press **(ENTER)** to use the displayed description.

II SAMPLE SESSION

DATE

Press **(ENTER)** to use 02/28/82 for the date.

AMOUNT

Type **389.40 (ENTER)**. Your screen should show:

```
TRANSACTION ENTRY

ACCOUNT #.....5210-
ACCOUNT NAME....CHANGE IN INVENTORY
TRANSACTION #....0051

REFERENCE #....GL008
DESCRIPTION....ADJUST INVENTORY
DATE.....02/28/82
AMOUNT.....389.40

REFERENCE TOTAL..389.40

TOTAL DEBITS....627.29
TOTAL CREDITS....237.89

-----LAST TRANSACTION ADDED-----
1150- 0050 02/28/82 GL008 389.40

ENTER SELECTION...A (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)
ANY CHANGES? Y/N
```

ANY CHANGES? Y/N

If your screen has the same information as the one above, press **(N)**. If you need to make changes, press **(Y)** and change the information.

REFERENCE TOTAL

The reference total for Reference #GL008 is not zero. This means that the transactions entered with this reference number did not reflect balanced credit and debit amounts.

TOTAL DEBITS

&

TOTAL CREDITS

After entering both sides to a transaction, TOTAL DEBITS is supposed to equal TOTAL CREDITS. They're not equal now. That's because you were deliberately instructed to enter the second part of this transaction incorrectly. Instead of entering

a \$389.40 debit and a \$389.40 credit, you entered two \$389.40 debits. To correct this error, press **(F1)** and continue reading.

ENTER SELECTION

Press **(C)** for CHANGE.

ACCOUNT NUMBER

Type **5210 (ENTER) (ENTER)**.

TRANSACTION #

Enter the transaction number that G/L generated for the incorrect transaction: **51**. Your screen should show:

```

TRANSACTION ENTRY

ACCOUNT #.....5210-
ACCOUNT NAME.....CHANGE IN INVENTORY
TRANSACTION #.....0051

REFERENCE #.....GL008
DESCRIPTION.....ADJUST INVENTORY
DATE.....02/28/82
AMOUNT.....389.40

REFERENCE TOTAL..

TOTAL DEBITS..... 1016.69
TOTAL CREDITS.... 237.89

-----LAST TRANSACTION ADDED-----
5210- 0051 02/28/82 GL008 389.40
ENTER SELECTION...C (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)

```

(If your screen doesn't contain this information, press **(F1)** and re-enter the account number and transaction number.)

Press **(ENTER)** until the cursor is next to AMOUNT.

Use **(→)** to position the cursor on the space after the amount.
Press **(←) (ENTER)**.

ANY CHANGES? Y/N

The credit, 389.40 —, instead of the debit, 389.40, should now be next to AMOUNT. If the displayed information is correct, press **(N)**. If you need to correct anything, press **(Y)**.

II SAMPLE SESSION

The transaction is changed. Look at the TOTAL DEBITS and TOTAL CREDITS — the amounts are now equal. G/L is in balance again and the Inventory Account has been adjusted.

Note: If you use a periodic inventory system, you will probably want to print a Cost of Goods Sold Schedule at the end of the period. This Schedule shows cost of goods sold as beginning inventory + purchases - ending inventory and is produced through the End of Period Procedures Menu. If you use a perpetual inventory system, debit Cost of Goods Sold and credit Inventory as products are sold and bypass the Cost of Goods Sold Schedule.

To be absolutely sure that you entered the transactions correctly, print an unposted transactions report. To do this, press (F1) until the Main Menu appears. Then press (5) for REPORTS MENU. Your screen shows:

GENERAL LEDGER

REPORTS MENU

1. UNPOSTED TRANSACTIONS
2. POSTED TRANSACTIONS
3. ACCOUNT LIST

ENTER SELECTION...

Press **(F1)** for an Unposted Transactions Report. Press **(Y)** to continue. Make sure your printer is ready. Press **(Y)**. Your report should look like the one below:

AAA HARDWARE GENERAL LEDGER UNPOSTED TRANSACTIONS								
DATE: 02/28/82								
								PAGE: 1
REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
GL007	PAY UTILITIES	02/28/82	6190	UTILITIES EXPENSE	48	JE	237.89	
GL007	PAY UTILITIES	02/28/82	1110	CASH	49	JE		237.89
GL008	ADJUST INVENTORY	02/28/82	1150	INVENTORY	50	JE	389.40	
GL008	ADJUST INVENTORY	02/28/82	5210	CHANGE IN INVENTORY	51	JE		389.40
TOTAL							627.29	627.29
*****END OF REPORT								

In summary, to check whether you have entered transactions correctly:

- Compare TOTAL DEBITS with TOTAL CREDITS at the Transaction Entry Screen
- Examine the transactions on the Unposted Transactions Report

If you were really Mr. Nelson of AAA Hardware, you would now make a set of pre-posting backups. Then you would post the transactions. Because this is sample data, there's no need to back up the diskettes before posting.

Press **(F1)** until the Main Menu appears.

Select Option 4, "Transaction Posting," from the Main Menu. Your screen shows:

TRANSACTION POSTING
POSTING DATE....02/28/82

POSTING DATE

Press **(ENTER)** to accept the system date of 02/28/82.

DATE CORRECT? Y/N

Press **(Y)**.

HAVE YOU MADE BACKUPS
BEFORE POSTING? Y/N

Because this is sample data, you don't need to make backups
before you post. Press **(Y)**.

IS PRINTER READY? Y/N

Make sure your printer is ready. Press **(Y)**.

II SAMPLE SESSION

G/L prints a report as it posts transactions. This is the Account Posting Report. It temporarily takes the place of a journal in your accounting system. The report is reproduced below:

DATE: 02/28/82		AAA HARDWARE GENERAL LEDGER ACCOUNT POSTING REPORT POSTING DATE: 02/28/82				PAGE: 1		
REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
GL007	PAY UTILITIES	02/28/82	6190	UTILITIES EXPENSE	48	JE	237.89	
GL007	PAY UTILITIES	02/28/82	1110	CASH	49	JE		237.89
GL008	ADJUST INVENTORY	02/28/82	1150	INVENTORY	50	JE	389.40	
GL008	ADJUST INVENTORY	02/28/82	5210	CHANGE IN INVENTORY	51	JE		389.40
TOTAL							627.29	627.29
*****END OF REPORT								

When posting is complete, compare the Account Posting Report to the Unposted Transactions Report. Once you are sure all the transactions were posted correctly, discard the Unposted Transactions Report. Posting would not have taken place if the total debits and credits were not equal.

If AAA Hardware were your company, you would save the Account Posting Report until the end of the period. At the end of the period, you would print a Posted Transactions Report after your final Trial Balance. You would save the Posted Transactions Report as a permanent replacement of your journal.

You can use backups of the G/L Program disk and Sample Data disk to experiment with G/L. Make up your own transactions and use the Summary of Tasks Section and the Reference Section to help you go through an entire period of G/L accounting.

When you are ready to start your company's G/L system, make backups of the **master** program and data diskettes. Do **not** try to use the same diskettes you used in the Sample Session.

CONVERTING TO G/L

Instructions for converting from your present system of record-keeping to G/L are in Section III, "Conversion." The next few pages describe the steps you would follow in preparing for a conversion and provide examples of conversion work sheets.

Suppose you are Mr. Nelson, owner of AAA Hardware. You recently bought a Model 4 and G/L. The next pages show the balance sheet and income statement that you and your accountant drew up for your hardware business. They contain all the accounts, headings, and totals your company needs. These financial statements are the work sheets you will use in numbering and coding the accounts for your General Ledger. Note that the Nelson, Capital Account has been designated as the Capital Account, and that the Year-to-date Profit and Loss Account and the Capital Account are included in the equity section of the balance sheet.

Work Sheet #1: Balance Sheet

Balance Sheet

Assets

Current Assets:

Cash
Accounts Receivable
Supplies
Prepaid Insurance
Inventory

Total Current Assets

Plant and Equipment:

Equipment
Accumulated Depreciation,
Equipment

Net, Equipment

Building
Accumulated Depreciation,
Building

Net, Building

Total Plant and Equipment

Total Assets

Liabilities:

Current Liabilities:

Accounts Payable
Sales Tax Payable
FICA Payable
Fed Withholding Payable
State Withholding Payable
FUI Payable
Other State Tax Payable
Union Dues Payable
Credit Union Payable

Total Current Liabilities

Long Term Liabilities:

Mortgage Payable

Total Long-Term Liabilities

Total Liabilities

Capital:

Nelson, Capital (*Capital Account*)
Year-to-date Profit
and Loss

Nelson, Total Capital

Total Liabilities, Equity

Work Sheet #2: Income Statement

Income Statement

Revenue:

Sales:

Sales—Hardware
Sales—Paint
Sales—Appliances

Gross Sales

Sales Returns and
Allowances
Sales Discounts

Net Sales

Cost of Goods Sold:

Purchases
Purchases, Returns, and
Allowances
Purchase Discounts
Change in Inventory

Total Cost of Goods Sold

Gross Profit from Sales

Operating Expenses:

Payroll Expense
Employer FICA Expense
FUI Expense
Freight Out Expense
Depreciation Expense,
 Building
Depreciation Expense,
 Equipment
Insurance Expense
Interest Expense
Utilities Expense

Total Operating Expenses

Other Income and Expense

Late Charge Income
Freight Income

Total Other Income/Expense

Net Profit or Net Loss

After you have created the work sheets for your financial statements, you need to provide instructions to the computer on how to handle each account. The instructions are given by assigning categories, types, and numbers to each heading, account, and subtotal.

Account Categories

The categories tell the computer whether an item appears on the balance sheet or on the income statement. The categories are A for assets, L for liabilities, C for capital, R for revenue, G for cost of goods sold, E for expenses, and O for other income and expenses.

On the following work sheets, all of the assets, liabilities, capital, revenue, and cost of goods sold items are marked with the appropriate code to the left of the heading, subtotal, or account name. Note that categories are not assigned to the Capital Account nor to the Year-To-Date Profit and Loss Account. The system automatically categorizes these two accounts. Net Profit or Net Loss on the Income Statement is also not categorized because it is a total calculated by the computer.

Finish marking the work sheet. Begin by labelling the accounts Operating Expense and Total Operating Expenses with an E. Then label all accounts between these two with an E. Use the same technique for other income accounts, labelling them with an O.

Work Sheet #3:
Balance Sheet with Account Categories

Balance Sheet	
<i>Categories</i>	
A	Assets:
A	Current Assets:
A	Cash
A	Accounts Receivable
A	Supplies
A	Prepaid Insurance
A	Inventory
A	Total Current Assets
A	Plant and Equipment:
A	Equipment
A	Accumulated Depreciation, Equipment
A	Net, Equipment
A	Building
A	Accumulated Depreciation, Building
A	Net, Building
A	Total Plant and Equipment
A	Total Assets

L	Liabilities:
L	Current Liabilities:
L	Accounts Payable
L	Sales Tax Payable
L	FICA Payable
L	Fed Withholding Payable
L	State Withholding Payable
L	FUI Payable
L	Other State Tax Payable
L	Union Dues Payable
L	Credit Union Payable
L	Total Current Liabilities
L	Long Term Liabilities:
L	Mortgage Payable
L	Total Long-Term Liabilities
L	Total Liabilities
C	Capital:
	Nelson, Capital (<i>Capital Account</i>)
	Year-To-Date Profit
	and Loss
C	Nelson, Total Capital
C	Total Liabilities, Equity

Work Sheet #4:
Income Statement with Account
Categories

<i>Categories</i>	Income Statement
<i>R</i>	Revenue:
<i>R</i>	Sales:
<i>R</i>	Sales—Hardware
<i>R</i>	Sales—Paint
<i>R</i>	Sales—Appliances
<i>R</i>	Gross Sales
<i>R</i>	Sales Returns and Allowances
<i>R</i>	Sales Discounts
<i>R</i>	Net Sales
<i>G</i>	Cost of Goods Sold:
<i>G</i>	Purchases
<i>G</i>	Purchases, Returns, and Allowances
<i>G</i>	Purchase Discounts
<i>G</i>	Change in Inventory
<i>G</i>	Total Cost of Goods Sold
<i>G</i>	Gross Profit from Sales

Operating Expenses:

Payroll Expense
Employer FICA Expense
FUI Expense
Freight Out Expense
Depreciation Expense,
 Building
Depreciation Expense,
 Equipment
Insurance Expense
Interest Expense
Utilities Expense

Total Operating Expenses

Other Income and Expense

Late Charge Income
Freight Income

Total Other Income/Expense

Net Profit or Net Loss

Account Types

The next step in instructing the computer how to handle each financial statement item is to assign types to all headings, accounts, and totals. Account types determine the indenting and the subtotaling of accounts on financial statements. There are eight account types, grouped in three basic kinds of accounts.

The first kind of account, active, is an account to which you will enter transactions. All active accounts are coded with an Account Type A. Examples of active accounts are Cash, Accounts Receivable, and Depreciation Expense.

The second kind of account is heading. There are two heading account types: H and M. Account Type H is assigned to main heading accounts that you want positioned on the left margin of your financial statements. On Work Sheets #5 and #6, Assets and Revenue are examples of Type H heading accounts. Account Type M is assigned to "memo" (subheading) accounts that you want indented four spaces on the statements. On Work Sheets #5 and #6, Current Liabilities and Sales are examples of Type M memo accounts.

The last kind of account is total. The total account type you assign to a total account determines two things: how far the total account is indented on the financial statements and which account amounts are summed into that total. There are five total account types: 1, 2, 3, 4, and 5.

The higher the account type number, the greater the number of account amounts that can be added together. For instance, on Worksheet # 5, Account Type 5 is assigned to the Total Assets Account so that all active asset accounts will be summed. In the same manner, 5 is assigned to the Total Liabilities, Equity Account (Worksheet #6). Any account with Account Type 4 sums all active accounts that follow the last Type 4 or 5 account on the financial statements. An account with Account Type 3 adds all the active accounts that follow the last Type 3, 4, or 5 account. Similarly, an account with Account Type 2 sums all active accounts that follow the last Type 2, 3, 4, or 5 account. Finally, a Type 1 account adds all active accounts that follow the last account that was assigned any total level.

II SAMPLE SESSION

Totals are positioned on the financial statements based on the account type assigned to them. Totals with an account type of 3, 4, or 5 are printed flush with the left margin. Totals with an account type of 1 or 2 are indented four spaces from the left margin.

The following example is a portion of a balance sheet that shows how account types affect the subtotalling and positioning of accounts. The Type column would not appear on your financial statement, but is included here to show the effect of the types on the statement.

Type			
H	Assets		
M	Current Assets:		
M	Cash:		
M	Checking:		
A	First National Bank	1460	
A	American State Bank	2500	
2	Total Checking		3960
A	Savings	4210	
3	Total Cash		8170
A	Accounts Receivable	3542	
4	Total Current Assets		11712
M	Long-Term Assets:		
M	Plant:		
A	Building	75820	
A	Accumulated Depreciation	9360	
3	Net, Building		66460

II SAMPLE SESSION

<i>M</i>	Equipment:		
<i>A</i>	Machinery	32490	
<i>A</i>	Depreciation	17540	
<i>3</i>	Net, Equipment		<u>14950</u>
<i>4</i>	Total Long-Term Assets		<u>81410</u>
<i>5</i>	Total Assets		<u>93122</u>

In the following income statement worksheet, all the account types have been assigned. On the balance sheet worksheet, account types have been assigned to the active accounts and the headings. Note that types are not assigned to the Capital Account, the Year-to-date Profit and Loss Account, or the Net Profit or Loss Total. The system automatically assigns these types.

You need to complete the coding of totals on the balance sheet worksheet. It is generally easier to assign the total account types by beginning with grand totals (Account Type 5), then assigning the next level subtotals, finishing with Account Type 1 subtotals. This method simplifies adding additional subtotals at a later date. Therefore, begin with the highest level of totalling by assigning a 5 to Total Assets and Total Liabilities, Equity. Next assign a 4 to Total Current Assets; Total Plant and Equipment; Total Liabilities; and Nelson, Total Capital. Then assign a 3 to Net, Equipment; Net, Building; Total Current Liabilities; and Total Long Term Liabilities. All subtotals have now been assigned, and you are ready to proceed to the final phase of providing the computer with instructions on handling your data.

Work Sheet #5:
Income Statement with Account Types and Categories

Income Statement		
<i>Types</i>	<i>Categories</i>	
H	R	Revenue:
M	R	Sales:
A	R	Sales—Hardware
A	R	Sales—Paint
A	R	Sales—Appliances
3	R	Gross Sales
A	R	Sales Returns and Allowances
A	R	Sales Discounts
4	R	Net Sales
H	G	Cost of Goods Sold:
A	G	Purchases
A	G	Purchases, Returns, and Allowances
A	G	Purchase Discounts
A	G	Change in Inventory
4	G	Total Cost of Goods Sold
5	G	Gross Profit from Sales

H	E	Operating Expenses:
A	E	Payroll Expense
A	E	Employer FICA Expense
A	E	FUI Expense
A	E	Freight Out Expense
A	E	Depreciation Expense, Building
A	E	Depreciation Expense, Equipment
A	E	Insurance Expense
A	E	Interest Expense
A	E	Utilities Expense
5	E	Total Operating Expenses
H	O	Other Income and Expense
A	O	Late Charge Income
A	O	Freight Income
5	O	Total Other Income/Expense
		Net Profit or Net Loss

Work Sheet #6:
Balance Sheet with Account Types and Categories

Balance Sheet		
<i>Types</i>	<i>Categories</i>	
<i>H</i>	<i>A</i>	Assets:
<i>M</i>	<i>A</i>	Current Assets:
<i>A</i>	<i>A</i>	Cash
<i>A</i>	<i>A</i>	Accounts Receivable
<i>A</i>	<i>A</i>	Supplies
<i>A</i>	<i>A</i>	Prepaid Insurance
<i>A</i>	<i>A</i>	Inventory
	<i>A</i>	Total Current Assets
<i>M</i>	<i>A</i>	Plant and Equipment:
<i>A</i>	<i>A</i>	Equipment
<i>A</i>	<i>A</i>	Accumulated Depreciation, Equipment
	<i>A</i>	Net, Equipment
<i>A</i>	<i>A</i>	Building
<i>A</i>	<i>A</i>	Accumulated Depreciation, Building
	<i>A</i>	Net, Building
	<i>A</i>	Total Plant and Equipment
	<i>A</i>	Total Assets

H	L	Liabilities:
M	L	Current Liabilities:
A	L	Accounts Payable
A	L	Sales Tax Payable
A	L	FICA Payable
A	L	Fed Withholding Payable
A	L	State Withholding Payable
A	L	FUI Payable
A	L	Other State Tax Payable
A	L	Union Dues Payable
A	L	Credit Union Payable
	L	Total Current Liabilities
M	L	Long Term Liabilities:
A	L	Mortgage Payable
	L	Total Long-Term Liabilities
	L	Total Liabilities
H	C	Capital:
		Nelson, Capital (<i>Capital Account</i>)
		Year-to-date Profit and Loss
	C	Nelson, Total Capital
	C	Total Liabilities, Equity

Account Numbers

Account numbers provide the computer with an identifying code for each account, heading, and total. They also determine the sequence of these accounts on your financial statements and reports. You can use 4 digits plus a 2-digit subcode to identify each account. The primary concern in account numbering is to leave sufficient unused numbers between each account, heading, and total so that you may go back and add to your chart of accounts at a later time.

The completed work sheets for AAA Hardware are reproduced on the following pages for your review. Note that the accounts, headings, and totals have had numbers assigned to them that allow the chart of accounts to be added to at a later time. Also note that when the account category code changes, the first digit of the account number increases by one. This technique makes identification of account categories simpler because the first digit can be associated with an account category.

Work Sheet #7:
Balance Sheet with Account Numbers, Types, and Categories

<i>Numbers</i>	<i>Types</i>	<i>Categories</i>	Balance Sheet
1000	H	A	Assets:
1100	M	A	Current Assets:
1110	A	A	Cash
1120	A	A	Accounts Receivable
1130	A	A	Supplies
1140	A	A	Prepaid Insurance
1150	A	A	Inventory
1400	4	A	Total Current Assets
1500	M	A	Plant and Equipment:
1510	A	A	Equipment
1510-10	A	A	Accumulated Depreciation, Equipment
1510-20	3	A	Net, Equipment
1520	A	A	Building
1520-10	A	A	Accumulated Depreciation, Building
1520-20	3	A	Net, Building
1800	4	A	Total Plant and Equipment
1900	5	A	Total Assets

2000	H	L	Liabilities:
2100	M	L	Current Liabilities:
2110	A	L	Accounts Payable
2120	A	L	Sales Tax Payable
2130	A	L	FICA Payable
2140	A	L	Fed Withholding Payable
2150	A	L	State Withholding Payable
2160	A	L	FUI Payable
2170	A	L	Other State Tax Payable
2180	A	L	Union Dues Payable
2190	A	L	Credit Union Payable
2400	3	L	Total Current Liabilities
2500	M	L	Long Term Liabilities:
2510	A	L	Mortgage Payable
2800	3	L	Total Long-Term Liabilities
2900	4	L	Total Liabilities
3000	H	C	Capital:
3050			Nelson, Capital (<i>Capital Account</i>)
3060			Year-to-date Profit and Loss
3800	4	C	Nelson, Total Capital
3900	5	C	Total Liabilities, Equity

Work Sheet #8:
Income Statement with Account Numbers, Types, and Categories

<i>Numbers</i>	<i>Type</i>	<i>Categories</i>	Income Statement
4000	H	R	Revenue:
4100	M	R	Sales:
4110	A	R	Sales—Hardware
4120	A	R	Sales—Paint
4130	A	R	Sales—Appliances
4190	3	R	Gross Sales
4230	A	R	Sales Returns and Allowances
4240	A	R	Sales Discounts
4900	4	R	Net Sales
5000	H	G	Cost of Goods Sold:
5110	A	G	Purchases
5120	A	G	Purchases, Returns, and Allowances
5130	A	G	Purchase Discounts
5210	A	G	Change in Inventory
5500	4	G	Total Cost of Goods Sold
5900	5	G	Gross Profit from Sales

6000	H	E	Operating Expenses:
6110	A	E	Payroll Expense
6120	A	E	Employer FICA Expense
6130	A	E	FUI Expense
6140	A	E	Freight Out Expense
6150	A	E	Depreciation Expense, Building
6160	A	E	Depreciation Expense, Equipment
6170	A	E	Insurance Expense
6180	A	E	Interest Expense
6190	A	E	Utilities Expense
6900	5	E	Total Operating Expenses
7000	H	O	Other Income and Expense
7100	A	O	Late Charge Income
7110	A	O	Freight Income
7190	5	O	Total Other Income/Expense
Net Profit or Net Loss			

MAINTAINING THE CHART OF ACCOUNTS

Adding an account, heading, or total after G/L is set up is much like setting up G/L. The most important thing is to know exactly where it belongs on the balance sheet or income statement. Then you assign it an account category, account type, and account number.

For example, suppose you are Mr. Nelson, owner of AAA Hardware. This is part of your company's income statement:

Cost of Goods Sold:
 Purchases
 Purchases Returns and Allowances
 Purchases Discounts
 Change In Inventory
Total Cost of Goods Sold
Gross Profit From Sales

Suppose you want to change that part of the income statement so that it looks like this:

Cost of Goods Sold:
 Purchases
 Purchases
 Purchases Returns and Allowances
 Purchases Discounts
 Net Purchases:
 Change In Inventory
Total Cost of Goods Sold
Gross Profit From Sales

In the new partial statement above, Purchases, Purchases Returns and Allowances, and Purchases Discounts are grouped together between a new heading (Purchases) and a new total (Net Purchases).

To help assign the correct account categories to the new items, list the account categories of the old items:

	<i>Categories</i>
Cost of Goods Sold:	G
Purchases	?
Purchases	G
Purchases Returns and Allowances	G
Purchases Discounts	G
Net Purchases:	?
Change In Inventory	G
Total Cost of Goods Sold	G
Gross Profit From Sales	G

All headings have the same account category as the accounts immediately following them, so the account category for Purchases is "G." All totals have the same account category as the account immediately preceding them, so the account category for Net Purchases is also "G."

Assigning account types is next. Purchases is a subheading below the main heading "Cost of Goods Sold." That means it's a memo (Account Type M) account.

Net Purchases is a total. To determine whether it is an Account Type 1, 2, 3, 4, or 5, list the accounts to be added, the new total, the next total, and the previous total — in the order in which the items are to appear. List the account types of all the totals:

	<i>Account Types</i>
Net Sales	4
Cost of Goods Sold:	
Purchases	
Purchases	
Purchases Returns and Allowances	
Purchases Discounts	
Net Purchases:	?
Change In Inventory	
Total Cost of Goods Sold	4

Purchases, Purchases Returns and Allowances, and Purchases Discounts are the accounts that add into Net Purchases. None of the accounts that add into Net Sales, the total that precedes Net Purchases, add into Net Purchases. That means that the account type for Net Purchases must be the same level or one level lower than the Total Revenue's account type (4). The account type for Net Purchases must be either 3 or 4.

All of the accounts that add into Net Purchases also add into Total Cost of Goods Sold, the total that follows Net Purchases. The only way these accounts can add into both totals is if Net Purchases, the total that comes first, has a lower account type than Total Cost of Goods Sold. The account type for Total Cost of Goods Sold is 4. The account type for Net Purchases is 3.

Now you can assign account numbers to the new financial statement items.

	<i>Account Numbers</i>
Cost of Goods Sold:	5000
Purchases:	?
Purchases	5110
Purchases Returns and Allowances	5120
Purchases Discounts	5130
Net Purchases	?
Change In Inventory	5210
Total Cost of Goods Sold	5500
Gross Profit From Sales	5900

Examine the account numbers of the accounts preceding and following the new accounts. Assign account numbers that leave plenty of unused numbers between accounts: 5100 for Purchases and 5190 for Net Purchases.

If you were really Mr. Nelson, you would now add the two new accounts through the Account Maintenance Screen as instructed in the Reference section. To make sure everything was done correctly, you would print an Income Statement through the End of Period Procedures Screen. The revised Income Statement is on the next page.

DATE: 02/28/82

AAA HARDWARE
INCOME STATEMENT
PERIOD ENDING: 02/28/82

	-----CURRENT-----		----YEAR-TO-DATE----	
	AMOUNT	% OF SALES	AMOUNT	% OF SALES
REVENUE:				
SALES:				
SALES-HARDWARE	6,524.17-	66.2	12,677.89-	65.7
SALES-PAINT	1,701.30-	17.3	3,296.33-	17.1
SALES-APPLIANCES	1,950.20-	19.8	3,977.43-	20.6
GROSS SALES	10,175.67-	103.3	19,951.65-	103.4
SALES RETURN & ALLOWANCES	168.34	1.7	384.44	2.0
SALES DISCOUNTS	152.42	1.5	275.92	1.4
NET SALES	9,854.91-	100.0	19,291.29-	100.0
COST OF GOODS SOLD:				
PURCHASES				
PURCHASES	6,420.11	65.1	13,242.71	68.6
PURCHASES RETURNS & ALLOW	201.99-	2.0	459.25-	2.4
PURCHASES DISCOUNTS	257.20-	2.6	565.92-	2.9
NET PURCHASES	5,960.92	60.5	12,217.54	63.3
CHANGE IN INVENTORY	389.40-	4.0	564.34-	2.9
TOTAL COST OF GOODS SOLD	5,571.52	56.5	11,653.20	60.4
GROSS PROFIT FROM SALES	4,283.39-	43.5	7,638.09-	39.6
OPERATING EXPENSES:				
PAYROLL EXPENSE	1,927.66	19.6	3,855.32	20.0
EMPLOYER FICA EXPENSE	129.14	1.3	258.28	1.3
FUI EXPENSE	47.06	.5	94.12	.5
FREIGHT OUT EXPENSE	210.47	2.1	344.25	1.8
DEP EXPENSE, BUILDING	216.10	2.2	432.20	2.2
DEP EXPENSE, EQUIPMENT	102.91	1.0	205.82	1.1
INSURANCE EXPENSE	123.49	1.3	246.98	1.3
INTEREST EXPENSE	113.20	1.1	226.40	1.2
UTILITIES EXPENSE	237.89	2.4	587.77	3.0
TOTAL OPERATING EXPENSES	3,107.92	31.5	6,251.14	32.4
OTHER INCOME & EXPENSE:				
LATE CHARGE INCOME	320.75-	3.3	650.05-	3.4
FREIGHT INCOME	410.12-	4.2	934.94-	4.8
TOT OTHER INCOME/EXPENSE	730.87-	7.4	1,584.99-	8.2
NET PROFIT OR NET LOSS	1,906.34-	19.3	2,971.94-	15.4

*****END OF REPORT

HOW TO USE THE CONVERSION SECTION

The accuracy and usefulness of your system depends on how carefully you plan and carry out the conversion process described in this section. Therefore, consider your decisions carefully and follow the instructions in each part of this section exactly.

This section explains how to convert from your present system of record-keeping to G/L. "Conversion Decisions" describes everything you need to think about before converting to G/L. "Conversion Procedures" helps you organize the information you will enter into the computer and helps you verify that the information actually entered into the computer is correct. If, after reading this section, you need more help to set up G/L, see "Converting to G/L" in Section II.

III

CONVERSION

CONVERSION DECISIONS

Once G/L is set up, you'll wonder how you managed without it. But be sure to allow plenty of time to prepare for conversion, to number your accounts, and to enter information into the computer. The next few pages explain decisions you need to make before entering data. These decisions will affect the successful implementation of G/L.

Financial Statements

Before converting to G/L, you need to know exactly what accounts you want and exactly how you wish your balance sheet and income statement to look.

You may want to have an accountant help you evaluate your present accounts and help you decide if you have what you need. If you are starting a new business, it is even more important that an accountant help you evaluate your asset, liability, and capital accounts and determine what other accounts you will need.

Make sure you have a capital account on your balance sheet. If your business is a corporation, your Retained Earnings Account is the Capital Account. If your business is a sole proprietorship, the owner's capital account is the Capital Account. If your business is a partnership, you may designate one of the partner's capital account as the Capital Account, or you may choose to set up an account such as "Capital Clearing Account" which will be zeroed out upon the distribution of the net profit or loss to the partner's capital accounts. (To simplify entering company information, label the Capital Account as such on your sample financial statements. If you wish, you can rename the Capital Account later through the Account Maintenance Screen.)

Also make sure that you have a year-to-date profit and loss account on your balance sheet. G/L uses this account to record the net profit or loss accumulated since the beginning of the fiscal year. When you close the year, G/L posts the computed balance from the Year-To-Date Profit and Loss Account to the Capital Account. (If your business is a partnership, you can redistribute the year's profit among the other capital accounts by entering transactions after closing the year.)

When you have all your accounts selected, write out a sample balance sheet and sample income statement, considering what headings and subtotalling you need for your business. You don't have to list account amounts on these sample financial statements. Use them only to illustrate what you want on the balance sheet, what you want on the income statement, and in what order you want everything to appear. Remember that you are now planning the reports that you will use to help you make business decisions. The sample statements must include:

- All the accounts
- All the headings and subheadings
- All the grand totals and subtotals (up to four levels of subtotals) — except net income, which G/L automatically calculates and prints at the bottom of the income statement

Each item must be in the order in which you want it to appear on the G/L income statement or balance sheet.

Coding Your Accounts

The simple identification system that G/L uses consists of "account categories," "account types," and "account numbers." Together, these letters and numbers determine:

- Whether an item appears on the balance sheet or income statement
- Whether an item is printed flush left or indented

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- The order in which items appear on reports
- The account balances that are subtotaled on the balance sheet and income statement

To use this identification system, make a copy of your sample balance sheet and sample income statement and follow these steps:

1. The following chart lists the account categories. Each category is defined in Appendix C — "Glossary."

Account Categories			
Balance Sheet		Income Statement	
Name	Letter	Name	Letter
Assets	A	Revenue or Income	R
Liabilities	L	Cost of Goods Sold	G
Capital	C	Expenses	E
		Other Income or Expense	O

Next to each account, heading, and total listed on your sample balance sheet and sample income statement, write the appropriate account category letter.

2. The following chart lists the account types. Each account type is explained in Appendix C, "Glossary."

Account Types			
Accounts	Headings		Totals
Active A	Heading	H	Grand Total 5
	Memo (subheading)	M	Level 4 Subtotal 4
			Level 3 Subtotal 3
			Level 2 Subtotal 2
			Level 1 Subtotal 1

Next to each account, heading, and total, write the appropriate account type code. First write "A" for all active accounts. (Active accounts are accounts that have

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transactions, such as "Cash" and "Depreciation Expense.")
Write "H" for all headings and "M" for all memos
(subheadings). Then separate the rest into levels of totals ("5"
is for grand totals, and "1" is for the smallest level of
subtotal).

3. G/L account numbers must be:
 - Assigned to all accounts, headings, and totals
 - In one of these forms: four digits (such as 2040) or four digits plus a 2-digit subcode (such as 2040-25)
 - In the order in which accounts, headings, and totals are to appear on balance sheets and income statements
 - Separated from the account numbers immediately preceding and following them by a group of unused numbers, so that you can later add new accounts

If your current account numbers conform to all of the above rules, you have made all the necessary decisions about account identification. Otherwise, go to Step 4.

4. Choose a number range for each account category. The following table lists suggested ranges.

Category Name	Category Letter	Sample Number Range
Asset	A	1000 - 1999
Liability	L	2000 - 2999
Capital	C	3000 - 3999
Revenue or Income	R	4000 - 4999
Cost of Goods Sold	G	5000 - 5999
Expense	E	6000 - 6999
Other Income or Expense	O	7000 - 7999

5. Decide how much space to leave between account numbers.

One good system is to assign numbers that are divisible by ten to active accounts and totals, and to assign numbers that

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are divisible by one hundred to headings. This system leaves unused numbers between accounts and also numerically separates groups of accounts.

6. Assign account numbers to all accounts, headings, and totals, following the rules listed in Step 3. Write each number next to the item it identifies on your sample balance sheet or sample income statement.

The Date of Conversion

The "date of conversion" is the date as of which you begin using G/L as a general ledger. Transactions that occur prior to the date of conversion are recorded using your present method of record-keeping. Transactions that occur on or after the date of conversion are entered into G/L.

When selecting your date of conversion, consider these factors:

- To ensure an easy and accurate conversion, the date of conversion must begin an accounting period
- To set up G/L, you need a trial balance as of the date of conversion
- The financial statements must be designed and coded (see "Coding Your Accounts," above)

Generally, the trial balance should list the account balances as of the end of the previous period. For example, if your date of conversion is the first day of Period 3, prepare a trial balance as of the end of Period 2.

If your date of conversion is the first day of Period 1, the trial balance should list the account balances as of the end of Period 12 before year-end closing entries. (Year-end closing entries zero out income and expense accounts.) For your Capital Account, you also need the balance after year-end closing entries (Period 1's beginning balance).

Remember that only after you have the trial balance and have coded your financial statement items are you ready to enter account balances and then transactions into G/L.

Comparative Statements

G/L can generate financial statements that compare the current fiscal year-to-date figures with the previous fiscal year's figures for the same period.

Decide if you want to print comparative statements during the first year of use. To do so, you must enter period-ending account balances back to the first period of the previous year. These history amounts must be in balance. If you wish to save time in your conversion, omit all the balances except the previous period's — you'll be able to generate comparative statements after the first year of use.

Interfacing Packages

You can greatly enhance G/L by using it along with one or more of the following Radio Shack accounting packages:

- Accounts Payable (Catalog Number 26-1542)
- Accounts Receivable (Catalog Number 26-1541)
- Payroll (Catalog Number 26-1543)

Each of these programs "interfaces" with G/L. Interfacing the programs means that you can post transactions into the subsidiary program's (Accounts Receivable, Accounts Payable, or Payroll) journal, and simultaneously post a summary transaction to G/L. This ensures the accuracy of your system since you are posting to the same account at the same time in both systems.

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To interface G/L with any of these subsidiary programs, you need the appropriate software and either three floppy diskette drives or one floppy diskette drive and one hard disk. For detailed instructions on how to interface programs, refer to the manual that is supplied with any of the other packages.

CONVERSION PROCEDURES

The next few pages explain how to organize the information needed to set up G/L, enter the information into the computer, and then verify the entered information. Make sure you have the following items:

- Sample balance sheet with accounts encoded
- Sample income statement with accounts encoded

Fill Out Conversion Forms

A conversion form is at the end of this section. This form is to help you organize the information to be entered into the computer. Make one copy of this form for each of your accounts, headings, and totals and fill out each. Keep the completed forms for your records.

Enter Information

When you have completed all the conversion forms, you are ready to begin entering information into G/L.

1. Load G/L by typing **GL4** **(ENTER)** at TRSDOS Ready.
2. Choose Selection 1, "Company Information," from the Main Menu.
3. Press **(C)**.

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4. Enter the company information as instructed in Section V, "Reference" (Company Information).
5. Press **(F1)** until the Main Menu appears.
6. Choose Selection 2, "G/L Account Maintenance," from the Main Menu.
7. Press **(A)**.
8. Enter all the information from your conversion forms as instructed in Section V, "Reference."
9. Press **(F1)** until the Main Menu appears.

Verify Entered Information

1. Choose Selection 5, "Reports Menu," from the Main Menu.
2. Print an Account Types List as instructed in Section V, "Reference."
3. Compare the Account Types List to the conversion forms. Make sure the account numbers, descriptions, categories, and types were entered correctly. If necessary, change the information through Main Menu Selection 2, "G/L Account Maintenance."
4. Print an Account History List as instructed in Section V, "Reference."
5. Compare the account balances listed on the Account History List to the account balances on the conversion forms. They should be the same. Also check the end-of-period totals listed on the Account History List. A non-zero total means that the period is out of balance. Make any corrections through Main Menu Selection 2, "G/L Account Maintenance."
6. Choose Selection 6, "End of Period Procedures," from the Main Menu.

7. Print a Trial Balance as instructed in Section V, "Reference."
8. Compare the balances on the Trial Balance to the account balances on your date-of-conversion trial balance. Make sure they're the same. If necessary, change the information through Main Menu Selection 2, "G/L Account Maintenance."
9. Print an income statement and a balance sheet as instructed in Section V, "Reference."
10. Compare the income statement and balance sheet with your sample income statement and sample balance sheet. Make sure all the accounts, headings, and totals are printed in the correct order. Make sure all the totals contain the correct figures. If items are in the wrong order or contain the wrong amounts, you'll need to change the account types, categories and/or numbers through Main Menu Selection 2, "G/L Account Maintenance."
11. Keep the G/L account list, G/L income statement, G/L balance sheet, trial balance, sample income statement, sample balance sheet, and conversion forms for future reference and for an audit trail.

Conversion Period

Now you can start using G/L. During the first period of use, continue your previous method of record-keeping. At the end of the period (after making any adjusting entries), prepare a trial balance from your previous record-keeping system and print a G/L trial balance. Compare the trial balances. If there are any discrepancies, determine the cause(s) and make the appropriate correction(s).

Continue using your previous method of record-keeping until you feel confident using G/L. By using both methods of record-keeping, you preserve the integrity of your records as you become accustomed to G/L.

General Ledger Conversion Form

Old Account Number (if any) _____

New Account Number -

[illegible]Account Category ☐Account Type ☐

End of Period Account Balances

Prior Year			+ / -
Period 1		•	
Period 2		•	
Period 3		•	
Period 4		•	
Period 5		•	
Period 6		•	
Period 7		•	
Period 8		•	
Period 9		•	
Period 10		•	
Period 11		•	
Period 12		•	

Current Year			+/-																																																																																																													
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Old Account Number is the number (if any) that identifies the account in your present accounting system.

New Account Number is the number which determines where the item will appear on your financial statements and reports. It is either 4 digits or 4 digits followed by a hyphen and a 2-digit subcode.

Account Name is the word or phrase you wish to appear on your financial reports to describe this item. It is 25 or fewer characters.

Account Category is the letter which determines whether the item appears on the balance sheet or income statement. The account categories are A (Asset), L (Liabilities), C (Capital), R (Revenue or Income), G (Cost of Goods Sold), E (Expenses), and O (Other Income or Expense).

Account Type is the letter or number which determines whether the item is a heading, total, or active account. The Account Types are A (Active), H (Heading), M (Memo), 5 (Grand Total), 4 (Level 4 Subtotal), 3 (Level 3 Subtotal), 2 (Level 2 Subtotal), and 1 (Level 1 Subtotal).

End of Period Account Balances are the balances which provide G/L with a starting point (and sometimes a history) for each account. Each balance can contain up to nine digits, a decimal point, and a plus or minus sign. (Use a minus sign to indicate credit balances — often indicated manually by brackets — and a plus sign to indicate debit balances.)

Use the date-of-conversion trial balance for the account balances of the period that just ended. Don't record any balances for your Year-To-Date Profit and Loss Account — G/L computes this figure automatically. If you are converting to G/L as of the beginning of Period 1, record at least two balances for Capital: the balance as of the end of Period 12 (prior to the year-end closing entries that zero out income and expense accounts), and the Period 1 beginning balance (after the year-end closing entries).

If you plan to generate comparative statements during the first year of use, enter the ending balance for each period back to Period 1 of last year.

INTRODUCTION

One of the most important things you can do to successfully incorporate G/L into your business is to develop a schedule of routine procedures. These procedures will ensure that all necessary tasks are performed in a timely manner.

This section outlines recommended procedures for accounting tasks that are performed daily, on demand, at the end of a period, or at the end of a year. These procedures may be very similar to the ones you are now performing. One significant difference is that the computer provides you with prompt, reliable information through screen displays and reports. Note the emphasis on retaining reports in these accounting procedures. The easy-to-read reports generated by G/L provide a complete audit trail.

In this section, each accounting task is identified, and the procedures and/or information necessary to complete that task are given. You may adapt the procedures to meet your business's requirements. Following a set of routine procedures will help you to successfully use G/L.

DAILY TASKS

Entering Transactions

1. Determine the debit and credit entries for each balancing journal entry to be made. Assign a common reference number and description to the offsetting entries. Remember that credits are negative.
2. Add the entries through the Transaction Entry Screen (Main Menu Selection 3). G/L can store up to 100 entries at one time. To enter additional transactions, follow the posting transactions procedure and then add more entries.

Printing an Unposted Transactions Report

1. After adding transactions, print an Unposted Transactions Report to check all entries. (Use Reports Menu Selection 1.)
2. Compare this report to the reference material you used to create the balancing journal entries.
3. Make any necessary changes to the transactions through the Transaction Entry Screen.
4. Keep this report until all transactions are posted.

Making a Daily Backup

1. The last daily task is to update your backup library with a backup of the day's work. See Appendix A.
2. Store your backups in a safe place.

IV

SUMMARY OF TASKS

ON DEMAND TASKS

Making Adjusting Entries

1. Determine the debit and credit entries for each adjusting entry to be made. Assign a common reference number and description to the offsetting entries. Remember that credits are negative.
2. Add the entries through the Transaction Entry Screen (Main Menu Selection 3).
3. If the adjusting entries are part of end-of-period procedures, remember to post the transactions and then rerun the Trial Balance before continuing the end-of-period tasks. Running a Trial Balance after all transactions have been posted ensures that Year-To-Date Profit and Loss is properly reflected on the Balance Sheet.

Posting Transactions

Up to 100 unposted transactions may be stored before posting becomes necessary. Also unposted transactions must be posted or deleted before period closing can be performed.

1. Review the latest Unposted Transactions Report for any errors. Before continuing, correct any errors through the Transaction Entry Screen (Main Menu Selection 3).
2. Make a pre-posting backup of each diskette. See Appendix A.

IV

SUMMARY OF TASKS

3. Be sure the printer is on-line and has paper, then post all transactions through Main Menu Selection 4, "Transaction Posting." Remember, posted transactions cannot be changed.
4. Review the Account Posting Report. Replace the Unposted Transactions Report with this report.

Printing Reports

The following reports may be printed at any time and as often as needed.

Report Name	Uses and Hints
Unposted Transactions	Use this report to check all transactions before posting.
Posted Transactions	This report is printed in transaction number order. You can print all posted transactions, or only those from an account number range, date range, or source (G/L, A/P, A/R, P/R).
Account Types List	This Account List prints the account number, description, category, and type for all or a specified range of accounts. (Types are offset for hierarchy.)
Account History List	This Account List prints all active accounts (except Year-To-Date Profit and Loss) with their 24 months of history amounts. A total is printed at the end for each month, showing any month that is out of balance. The Account History List is particularly useful if you enter history amounts and

IV

SUMMARY OF TASKS

	then are not able to proceed to transaction entry because history amounts are out of balance.
Trial Balance	Prints all active accounts (except Year-To-Date Profit and Loss) with their current-period balance and year-to-date balance. Optional columns can be printed to help in developing adjusting entries.
Income Statement	Prints income statement with percentages to total sales and optional comparison to previous year.
Balance Sheet	Prints balance sheet with optional comparison to the previous year. (Before printing a balance sheet, update the Year-To-Date Profit and Loss Account by printing a Trial Balance.)

Defining Required G/L Accounts

1. During the conversion process, enter account numbers for G/L's two required accounts (Capital and Year-To-Date Profit and Loss) through the Company Information Screen (Main Menu Selection 1). You cannot access any other part of the program until these account numbers have been entered.
2. Enter the Capital Account history amounts through the Account Maintenance Screen (Main Menu Selection 2). You cannot enter any amounts in the Year-To-Date Profit and Loss Account.

Changing Required G/L Accounts

You can change the name of the Capital Account at any time through the Account Maintenance Screen (Main Menu Selection 2). Before entering any transaction, you can change the account numbers of the Capital Account and/or the Year-To-Date Profit and Loss Account through the Company Information Screen (Main Menu Selection 1). Once transactions have been entered into G/L, you cannot make any changes to the required accounts (other than the name change described previously).

Adding Non-required G/L Accounts

1. You can add accounts at any time through the Account Maintenance Screen (Main Menu Selection 2).
2. Print an Account List to review the additions (Reports Menu Selection 5).

Changing Non-required G/L Accounts

1. Non-required G/L accounts are changed through the Account Maintenance Screen (Main Menu Selection 2). If you have not yet entered any transactions, you can change any existing account information for any non-required G/L account. After entering transactions you can change the name of Type A accounts and you can change the name and account type of Type H, M, 1, 2, 3, 4, and 5 accounts.
2. Print an Account List to review the additions (Reports Menu Selection 5).

Deleting Non-required G/L Accounts

Non-required G/L accounts are deleted through the Account Maintenance Screen (Main Menu Selection 2). You can delete Type H, M, 1, 2, 3, 4, and 5 accounts at any time. You can delete Type A accounts if all of the following criteria are met:

- There are no unposted transactions
- There are no amounts recorded in the account for the previous fiscal year and the current fiscal year
- The account is not used by a subsidiary program

IV SUMMARY OF TASKS

END OF PERIOD TASKS

1. Be sure that all transactions for the period have been entered correctly and posted. The period cannot be closed if you have unposted transactions.
2. Print a Trial Balance with a worksheet (End of Period Procedures Menu Selection 1). Determine any adjusting entries required to properly reflect income and financial position.
3. If adjusting entries are required, enter and post the transactions and rerun the Trial Balance. It is important to run Trial Balance after all transactions have been posted. It ensures that Year-To-Date Profit and Loss is properly reflected on the balance sheet.
4. Print a General Ledger (End of Period Procedures Menu Selection 2).
5. Print an Income Statement (End of Period Procedures Menu Selection 3).
6. Print a Balance Sheet (End of Period Procedures Selection 4).
7. Print a Posted Transactions Report (Reports Menu Selection 2).
8. Back up diskettes and label them "End-of-Period Backups" with the period and year. (See Appendix A.)
9. If the period to be closed is **not** Period 12, run Period Closing (End of Period Procedures Menu Selection 5) and go to Step 11.

If the period to be closed is Period 12 and the business is **not** a partnership, run Period Closing (End of Period Procedures Menu Selection 5) and go to Step 10

IV

SUMMARY OF TASKS

If the period to be closed is Period 12 and the business is a partnership, enter a transaction(s) to allocate an amount, equal to the balance shown by the Year-To-Date Profit and Loss Account, from the account which you designated as your primary capital account to the various partnership capital accounts based on the applicable partnership agreement. Post the transaction(s) (Main Menu Selection 4). Then close the period (End of Period Procedures Menu Selection 5) and go to Step 10.

10. Print a Balance Sheet (End of Period Procedures Menu Selection 4). Then make an end-of-fiscal-year set of backups and label the diskettes accordingly.
11. Create an end-of-period file containing the following items:
 - Trial Balance
 - Income Statement
 - Balance Sheet
 - General Ledger
 - Posted Transactions Report
 - The period's Account Posting Reports
 - The backups made in Step 8 (and Step 10)

USING THE REFERENCE SECTION

The Reference section is organized so that after G/L is set up, you can quickly find the information you need. The first part, "Overview," explains how to start the G/L program, how to end the program, and how to correct any errors you make while using the program.

The rest of the section describes all of G/L's functions, and how to use them. It follows the order of the Main Menu that appears on your screen after you start the program. If the instructions don't direct you elsewhere, go to the next step.

OVERVIEW

Loading G/L

To use G/L, insert a backup of the G/L program diskette into Drive 0 and a backup of the data diskette into Drive 1. Press the reset button and enter the date. When TRSDOS Ready appears, type:

GL4 **(ENTER)**

The G/L Main Menu appears. To choose a selection, press the number that appears before the selection.

Note: The title screen, which is briefly displayed before the Main Menu appears, shows the title of the program, its catalog number, and version number. The version number (VV.rr.pp) indicates how many and what type of revisions have been made to the program. Refer to it when requesting information or help from Radio Shack. Do not be concerned if the number on the screen is not identical to the one in the manual.

Exiting G/L

When you're finished using the program, press **(F1)** repeatedly until TRSDOS Ready appears. Remove the diskettes and turn off the computer system.

Correcting Errors

To correct an error in an entry screen before all data has been entered, use **(↑)**, **(↓)**, **(→)**, and **(←)** to move the cursor to the error.

Type the correct character(s). Move the cursor to the space after the last character in the line. Press **(ENTER)**.

To change a credit to a debit or a debit to a credit, enter the correct sign.

To correct an error in an unposted transaction, change or delete the transaction at the Transaction Entry Screen.

To correct an error in a posted transaction, enter an adjusting entry.

If you chose the wrong selection, press **(F1)** and choose the correct selection.

To erase all the data on an entry screen before reaching the bottom of the screen, press **(F1)**.

MAIN MENU

Use

Use the Main Menu to access each G/L function.

Instructions

To display the Main Menu after turning on the computer, insert the G/L program diskette into Drive 0 and the data diskette into Drive 1. Press the reset button. Type the date in the displayed format. Go to Step 1.

To return to the Main Menu from a selection or entry screen, press **(F1)** until the Main Menu appears.

1. TRSDOS Ready

Type **GL4 (ENTER)**.

2. ENTER SELECTION

Your screen shows:

```

      GENERAL LEDGER
      MAIN MENU
      1. COMPANY INFORMATION
      2. G/L ACCOUNT MAINTENANCE
      3. TRANSACTION ENTRY
      4. TRANSACTION POSTING
      5. REPORTS MENU
      6. END OF PERIOD PROCEDURES

      ENTER SELECTION...
```

To use G/L, press the number that appears before the selection you wish to use.

To return to TRSDOS Ready, press **F1**.

COMPANY INFORMATION

Use

Use the Company Information Selection to:

- Record the period in which you will begin to enter transactions
- Record your company's name and address
- Indicate whether to condense reports
- Enter account numbers for Capital and Year-To-Date P & L
- Find out how many accounts G/L is storing
- Find out how many unposted and posted transactions G/L is storing
- Find out when data was last posted to G/L from Accounts Payable, Accounts Receivable, and/or Payroll
- Examine or change company information

Notes

If you haven't assigned account numbers to your G/L accounts, go to Section III, "Conversion," for instructions.

The current period advances one period during period closing. You cannot manually change it if you have:

- Added an account through the G/L Account Maintenance Screen
- Entered any amounts for Capital

The Capital Account Number and the Year-To-Date P & L Account Number cannot be changed after you enter a transaction.

You can change the name of the Capital Account at any time through the Account Maintenance Screen. The account will still be referred to as the CAPITAL ACCOUNT on the Company Information Screen.

"Period 1" corresponds to the first period of your fiscal year, not necessarily January 1 - 31.

The information listed below CURRENT RECORD COUNT cannot be changed.

Instructions

At the Main Menu, press **(1)** for COMPANY INFORMATION. Your screen shows:

```

      COMPANY INFORMATION

COMPANY INFORMATION:
CURRENT PERIOD..
NAME.....
ADDRESS.....
CITY-STATE-ZIP..
CONDENSE PRINT ON REPORTS? Y/N....

REQUIRED ACCOUNTS:
CAPITAL ACCOUNT #.....
YEAR-TO-DATE P & L ACCOUNT #..

CURRENT RECORD COUNT:
ACCOUNTS.....
UNPOSTED TRANSACTIONS...
POSTED TRANSACTIONS.....

LAST POSTING DATE:
AP- / /      AR- / /
PR- / /      GL- / /

ENTER SELECTION.... (C=CHANGE, I=INQUIRE)
  
```

1. ENTER SELECTION

To enter company information, press **(C)**.

V REFERENCE

To change company information previously entered, press **(C)**.
Go to the step that describes the information you wish to change. Then go to Step 9.

To display but not change information that was previously entered, press **(I)**.

To exit, press **(F1)**.

2. CURRENT PERIOD

To set up G/L, enter the number of the period you plan to begin entering transactions.

3. NAME

Enter your company's name as you want it to appear on the top of all G/L reports. You can use up to 30 characters. If you use fewer than 30 characters, center the name so that it is centered at the top of all reports.

4. ADDRESS

Enter your company's street address, using up to 30 characters.

5. CITY-STATE-ZIP

Enter the city, using no more than 20 characters. Enter the two-digit state code. Enter the zip code.

6. CONDENSE PRINT ON REPORTS? Y/N

If you have an 80-column printer, type **Y (ENTER)** so that G/L will condense 132-column reports to fit in 80 columns.

If you have a 132-column printer, type **N (ENTER)**.

7. CAPITAL ACCOUNT

Enter the account number for your Capital Account. G/L adds this account to your account file.

8. YEAR-TO-DATE P & L ACCOUNT

Enter the account number for your year-to-date profit and loss account. G/L maintains this account and uses it to produce balance sheets.

9. ANY CHANGES? Y/N

If the information displayed above CURRENT RECORD COUNT is correct, press **(N)**. The displayed information is recorded in G/L. Return to Step 1.

To change the information displayed above CURRENT RECORD COUNT, press **(Y)** and go to Step 3. (Go to Step 2 if you have not yet entered information through the Account Maintenance Screen.)

ACCOUNTS

Displays the number of accounts currently recorded in G/L.

UNPOSTED TRANSACTIONS

Displays the number of unposted transactions currently being stored that were entered through the G/L Transaction Entry Screen.

POSTED TRANSACTIONS

Displays the number of transactions that have been posted to G/L accounts during the current period. This number includes any transactions posted to G/L accounts by Accounts Payable, Accounts Receivable, and Payroll.

LAST POSTING DATE:

AP- / / AR- / /
PR- / / GL- / /

Displays the most recent date that transactions were posted from Accounts Payable (AP), Accounts Receivable (AR), Payroll (PR), or General Ledger (GL).

G/L ACCOUNT MAINTENANCE

Use

Use the G/L Account Maintenance Selection to:

- Record account information when first setting up G/L
- Delete accounts
- Create new accounts
- Inquire about accounts
- Change account information
- Change the name of your Capital Account

Notes

"Period 1" corresponds to the first period of your fiscal year, not necessarily January 1 - January 31.

You can delete an account with type H, M, 1, 2, 3, 4, or 5 at any time. You cannot delete either of the accounts defined via the Company Information Screen (Capital and Year-To-Date P & L). You can delete any other account if:

- The account is not being used by an interfaced program (Accounts Payable, Accounts Receivable, or Payroll)
- The account does not have any amounts recorded for the previous fiscal year or the current fiscal year
- There are no unposted transactions

Account numbers assigned using the G/L Account Maintenance Screen determine the order in which accounts appear on financial statements.

You can change the name of any account (except the Year-To-Date P & L Account) by pressing **(C)** for CHANGE account information and then following the instructions.

Account categories (listed in the following chart) determine whether an account appears on the income statement or on the balance sheet.

Account Categories			
Balance Sheet		Income Statement	
Name	Letter	Name	Letter
Assets	A	Revenue or Income	R
Liabilities	L	Cost of Goods Sold	G
Capital	C	Expenses	E
		Other Income or Expense	O

Account types (listed in the following chart) determine whether an account can be posted to and how it is printed on financial statements.

Account Types			
Accounts	Headings		Totals
Active A	Heading	H	Grand Total 5
	Memo		Level 4 Subtotal 4
	(subheading)	M	Level 3 Subtotal 3
			Level 2 Subtotal 2
			Level 1 Subtotal 1

You can change the displayed balances for an account if you have not yet entered transactions.

At the end of Periods 1 - 11, the ending balance of each account is carried forward as the beginning balance for the new current period. For information about account balances at the end of Period 12, see "End of Period Processing" in this section.

When you set up G/L, you must enter balances for the Capital Account that you identified in the Company Information Screen. To do this, press **(C)** (for CHANGE account information).

If you set up G/L when your company is new, enter the beginning balances listed on your date of conversion trial balance as the ending balances for the previous period.

If you want to print comparative statements in the first year of use, enter the year-to-date ending balances for all 12 periods of the previous year. These history amounts must be in balance before entering transactions. After you enter the prior year's account balances, determine if total debits and total credits are equal by pressing **(3)** at the Main Menu for TRANSACTION ENTRY. If the Transaction Entry screen is displayed and no error message appears, G/L is in balance, and you can begin entering transactions. If you see ACCOUNTS NOT IN BALANCE ... PROGRAM ABORTED, or any other program message, refer to Appendix B, "In Case of Difficulty." After following the instructions in Appendix B, repeat the above process to make sure that G/L is in balance so that you can begin entering the current period's transactions.

Instructions

At the Main Menu, press **(2)** for G/L ACCOUNT MAINTENANCE.
The following screen appears.

```

G / L ACCOUNT MAINTENANCE
ACCOUNT NUMBER..... -
ACCOUNT NAME.....
ACCOUNT CATEGORY...
ACCOUNT TYPE.....
-----PRIOR YEAR-----
1.                      7.
2.                      8.
3.                      9.
4.                     10.
5.                     11.
6.                     12.
-----CURRENT YEAR-----
1.                      7.
2.                      8.
3.                      9.
4.                     10.
5.                     11.
6.                     12.
-----LAST ACCOUNT ADDED-----
ENTER SELECTION.... (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)

```

1. ENTER SELECTION

Press **(A)** to add an account.

Press **(C)** to change account information.

Press **(D)** to delete an account.

Press **(I)** to inquire about an account.

Press **(F1)** to exit to the Main Menu.

2. ACCOUNT NUMBER

To add an account, enter the number of the account you wish to add. Use the numbering system selected during conversion. Go to Step 4.

To change account information, enter the number of the account. Go to the step that describes the information you wish to change. Then go to Step 9.

To delete an account, type the number of the account and go to Step 10.

To display information about an account, enter the account number.

3. DISPLAY NEXT RECORD? Y/N

When inquiring about an account, if you wish to see the next account (in account-number order), press **(Y)**.

If you don't want to see the next account, press **(N)**. Go to Step 1.

4. ACCOUNT NAME

To enter the name of a new account, or to change the displayed name of an existing account, type the new name, using up to 25 characters. Press **(ENTER)**.

5. ACCOUNT CATEGORY

Enter the account category: **(A)** (asset), **(C)** (capital), **(E)** (expense), **(G)** (cost of goods sold), **(L)** (liability), **(O)** (other income or expense), or **(R)** (revenue or income).

6. ACCOUNT TYPE

Enter the account type: **(A)** (active), **(H)** (main heading), **(M)** (memo, or subheading), or a total **(1)**, **(2)**, **(3)**, **(4)**, or **(5)**.

If you are setting up G/L and the account type is "A," go to Step 7. Otherwise, go to Step 9.

7. PRIOR YEAR

If you plan to generate comparative statements in the first year of use, enter the year-to-date ending balances for the 12 periods of the previous year.

If you're not going to generate comparative statements, press **(F2)** to skip the previous year balances.

If you're setting up G/L and your date of conversion is the first day of Period 1, enter the ending balance for Period 12 of the previous year.

8. CURRENT YEAR

If you plan to generate comparative statements in the first year of use, enter the ending balance for each period up to but not including the current period.

If you're not going to generate comparative statements in the first year of use, press **(ENTER)** until you reach the previous period. Enter the ending balance of the previous period.

If you're setting up G/L, and Period 1 is the current period, you must enter a current period balance for Capital. This balance should equal Period 12's ending balance plus net income or minus net loss.

9. ANY CHANGES? Y/N

To change the displayed information, press **(Y)**. Go to the step that describes the information you wish to change.

If the displayed information is correct, press **(N)**. The information is added to the G/L account master. Return to Step 2.

10. DELETE THIS RECORD? Y/N

To delete the displayed account, press **(Y)**. The account is deleted. Return to Step 2.

If you don't want to delete this account, press **(N)**. Return to Step 2.

LAST ACCOUNT ADDED

Displays the number, name, category, and type of the account that was most recently added since you accessed the G/L Account Maintenance Screen.

TRANSACTION ENTRY

Use

Use the Transaction Entry Screen to:

- Enter daily and adjusting transactions
- Display unposted transactions
- Change unposted transactions
- Find out whether unposted debits and credits are equal
- Delete unposted transactions

Notes

You can inquire about, change, or delete transactions that have not been posted.

G/L automatically generates transaction numbers. The numbers begin at 0001. If the numbers go above 5000 during a period, they start with 0001 again at the beginning of the next period. A transaction number is used only once during a period, even if the transaction is deleted.

G/L won't store more than 100 unposted transactions at a time. Post your transactions before you reach 100. To find out how many unposted transactions you have, use the Company Information Screen or print an Unposted Transactions Report.

It's easier to balance your transactions if you enter offsetting debits and credits one after the other. After entering the debit (or credit) side of a transaction, use the same reference number to enter the credit (or debit) side of the same transaction. If you use the same reference number for your offsetting transaction(s), you can be

assured that all transactions for this reference number have been entered when the reference total equals zero. (If you change the reference number, the reference total starts over again with zero, regardless of whether or not the previous transactions with the same reference number balance.)

If you change or delete a transaction (by pressing **(C)** or **(D)** during Step 1), the reference total is no longer accurate. If you leave the Transaction Entry Screen and then return to it and add a transaction using a previous reference number, the reference total is not accurate.

Instructions

At the Main Menu, press **(3)** for TRANSACTION ENTRY. Your screen shows:

```

TRANSACTION ENTRY

ACCOUNT #.....
ACCOUNT NAME.....
TRANSACTION #....

REFERENCE #....
DESCRIPTION.....
DATE..... / /
AMOUNT.....

REFERENCE TOTAL..

TOTAL DEBITS..... .00
TOTAL CREDITS.... .00

-----LAST TRANSACTION ADDED-----

ENTER SELECTION... (A=ADD, C=CHANGE, D=DELETE, I=INQUIRE)
  
```

1. ENTER SELECTION

To add a transaction, press **(A)**.

To change an unposted transaction, press **(C)**.

To delete an unposted transaction, press **(D)**.

To inquire about a transaction, press **(I)**.

To exit to the Main Menu, press **(F1)**.

2. ACCOUNT NUMBER

Type the account number and press **(ENTER)**.

3. ACCOUNT NAME

G/L displays the name of the account identified by the account number you entered during Step 2. If it's the correct account, go to Step 4. If it's not the account you need, press **(F1)** and go to Step 2.

4. TRANSACTION #

When you add a transaction, G/L automatically assigns it a transaction number. Go to Step 6.

To change a transaction, enter the transaction number. Go to the step that describes that information you wish to change. Then go to Step 10.

To delete a transaction, enter the transaction number. Go to Step 11.

To inquire about a transaction, enter the transaction number. If you don't know the transaction number, press **(ENTER)**.

5. DISPLAY NEXT RECORD? Y/N

To display the next transaction, press **(Y)**.

If you don't want to display the next transaction, press **(N)**. Go to Step 1.

6. REFERENCE #

To use the displayed reference number, press **(ENTER)**.

To enter a reference number (five or fewer characters that identify the transaction, such as an invoice or voucher number) or to change the displayed reference number, type the reference number and press **(ENTER)**.

To omit this item, press the spacebar, and then press **(ENTER)**.

7. DESCRIPTION

To use the displayed description, press **(ENTER)**.

To change the displayed description or to enter a description, type a description of the transaction (no more than 25 characters) and press **(ENTER)**.

To omit this item, press the spacebar, and then press **(ENTER)**.

8. DATE

To use the displayed date, press **(ENTER)**.

To enter a date or change a displayed date, type the date and press **(ENTER)**.

9. AMOUNT

To enter a debit, type the amount and press **(ENTER)**. To enter a credit, type the amount, and then press **(-)** **(ENTER)**.

10. ANY CHANGES?

If the displayed information is correct, press **(N)**. The information is added to the G/L account master. Return to Step 2.

To change the displayed information, press **(Y)**. Go to the step that describes the information you wish to change. Then return to Step 10.

11. DELETE THIS RECORD? Y/N

To delete the displayed transaction, press **(Y)**. The transaction is deleted from G/L. Return to Step 2.

If the displayed transaction is not the one you want to delete, press **(N)**. Go to Step 2.

REFERENCE TOTAL

The displayed amount is the sum of all transactions entered with the same reference number.

TOTAL DEBITS

The displayed amount is the total debit amount for all unposted G/L transactions.

TOTAL CREDITS

The displayed amount is the total credit amount for all unposted G/L transactions.

LAST TRANSACTION ADDED

After adding a transaction to its records, G/L displays the transaction's account number, transaction number, date, reference number, and amount until you add another transaction or leave the Transaction Entry Screen.

TRANSACTION POSTING

Use

Use the Transaction Posting Selection to post to G/L the journal entries that you entered through the G/L Transaction Entry Screen.

Notes

Make a set of pre-posting backups before using this option.

You must post after you have entered 100 transactions. Always post at least once a week.

G/L won't allow you to post your transactions until all unposted transactions balance (until total debits equal total credits).

Each transaction is printed on the Account Posting Report as it is posted, providing an audit trail. Keep the Account Posting Report — it serves the same purpose as a manual journal.

Instructions

At the Main Menu, press **(4)** for TRANSACTION POSTING. Your screen shows:

TRANSACTION POSTING

POSTING DATE....00/00/00

1. POSTING DATE . . . XX/XX/XX

If you want the system date (displayed) to be the account posting date, press **(ENTER)**. If you want your records to show a different posting date, enter the new date. All G/L unposted transactions will be posted to G/L's current period, regardless of the posting date.

2. DATE CORRECT? Y/N

If the displayed date is correct, press **(Y)**.

To change the displayed date, press **(N)**. Go to Step 1.

3. HAVE YOU MADE BACKUPS BEFORE POSTING? Y/N

If you made a set of pre-posting backups after entering the last transaction, press **(Y)**.

If you have not backed up your diskettes, press **(N)**. At the Main Menu, press **(F1)** to return to TRSDOS Ready. Make backups, following the instructions in Appendix A — "Backup Procedures."

4. IS PRINTER READY? Y/N

If your printer is ready, press **(Y)**. After posting is done, the Main Menu is displayed.

If the printer is not ready, prepare it for printing. Then press **(Y)**. If you can't get the printer ready, press **(N)**. You are returned to the Main Menu.

REPORTS MENU

Use

Use the Reports Menu Selection to:

- Confirm that you entered account and transaction information correctly
- Print a list of unposted transactions currently being stored (Unposted Transactions Report)
- Print a complete listing of all active accounts with their 24 months of balances (Account History List)
- Print a list of posted transactions for the current period (Posted Transactions Report)
- Print a complete or partial list of the G/L accounts with their types and categories (Account Types List)
- Confirm that all transactions are posted

Notes

Print an Unposted Transactions Report after entering your journal entries. After posting the transactions, compare it to the Account Posting Report which was automatically printed during posting.

If you entered the prior year's account balances and these history amounts did not balance, print an Account History List. This report lists all active accounts with their history balances, including the prior year's and current year's balances entered in G/L Account Maintenance. Look at the last page of the report under the last listed account for the **TOTAL** balances. All total balances should be zero. Determine which month and then which account(s) is not in balance, and then return to G/L Account Maintenance to make all necessary corrections to balance the history amounts.

To see a sample Unposted Transactions Report, Posted Transactions Report, and Account List, refer to Appendix D, "Sample Reports."

Instructions

At the Main Menu, press **5** for REPORTS MENU. Your screen shows:

GENERAL LEDGER
REPORTS MENU

1. UNPOSTED TRANSACTIONS
2. POSTED TRANSACTIONS
3. ACCOUNT LIST

ENTER SELECTION....

Follow the instructions under the heading for the report you wish to print.

Printing Posted Transactions Reports

1. ENTER SELECTION

Press **(2)**. Your screen shows:

```

      POSTED TRANSACTIONS
      PRINT OPTIONS

      BEGINNING DATE.....
      ENDING DATE.....

      BEGINNING ACCOUNT#.. -
      ENDING ACCOUNT#.... -

      SOURCE:1. JOURNAL ENTRIES
              2. ACCOUNTS RECEIVABLE
              3. ACCOUNTS PAYABLE
              4. PAYROLL
              5. ALL (OF THE ABOVE)

      ENTER SELECTION.... (1-5)
  
```

2. BEGINNING DATE

To start the report as of the first day of the current period, press **(ENTER)**.

To start the report as of another day, enter the date (in the current period).

3. ENDING DATE

To end the report as of the date of the last posted transaction, press **(ENTER)**.

To end the report as of another date in the current period, enter the date.

4. BEGINNING ACCOUNT#

To begin the report with the first account in the G/L account master, press **(ENTER) (ENTER)**.

To begin the report with another account, enter the account number.

5. ENDING ACCOUNT#

To end the report with the last account in the G/L account master, press **(ENTER) (ENTER)**.

To end the report with another account, enter the account number.

6. ENTER SELECTION (1-5)

To print G/L-posted transactions, press **(1)**.

To print the posted transactions from a package that you're using with G/L (Accounts Receivable, Accounts Payable, or Payroll), type the number that is in front of the name of the package.

To print posted transactions from G/L, Accounts Receivable, Accounts Payable, and Payroll, press **(5)**.

7. ANY CHANGES? Y/N

If the displayed information is correct, press **(N)**.

To change the displayed information, press **(Y)**. Go to the step that describes what you wish to change, then return to Step 7.

8. IS PRINTER READY? Y/N

If your printer is ready, press **(Y)**. The report is printed. (If you wish to stop the report, press **(F1)**.) Go to Step 1 for the next report you wish to print.

If the printer is not ready, prepare it for printing. Then press **(Y)**. If you can't get the printer ready, press **(N)**. Return to Step 1.

Printing Account Lists

1. ENTER SELECTION

To print an Account List, press **(3)**. Your screen shows:

A C C O U N T L I S T

1. ACCOUNT TYPES
2. ACCOUNT HISTORY

ENTER SELECTION.....

2. ENTER SELECTION

Press **1** to print an Account Types List.

Press **(2)** to print an Account History List. Go to Step 6.

Press **F1** to return to the Reports Menu.

3. BEGINNING ACCOUNT

To begin the report with the first account in the G/L account master, press **(ENTER)** twice.

To begin the report with another account, enter the account number.

4. ENDING ACCOUNT #

To end the report with the last account in the G/L account master, press **(ENTER)** twice.

To end the report with another account, enter the account number.

5. ANY CHANGES? Y/N

If the displayed information is correct, press **(N)**.

To change the displayed information, press **(Y)**. Go to Step 3.

6. IS PRINTER READY? Y/N

If your printer is ready, press **(Y)**. (If you wish to stop the report, press **(F1)**.) The Reports Menu reappears.

If the printer is not ready, prepare it for printing. Then press **(Y)**. If you can't get the printer ready, press **(N)**. The Reports Menu reappears.

END OF PERIOD PROCEDURES

Use

Use the End Of Period Procedures Selection to:

- Generate a Trial Balance
- Print a General Ledger
- Generate an Income Statement
- Print a Cost of Goods Sold Schedule
- Close G/L's records at the end of an accounting period
- Generate a Balance Sheet

Notes

For proper end of period processing, always print a Trial Balance after you have posted the last transaction and before you print a balance sheet. Running the Trial Balance updates the Year-To-Date P & L Account balance. The Balance Sheet might not balance if you have posted transactions since the last Trial Balance was printed.

When entering information for a Cost of Goods Sold Schedule, enter all balances, even credit balances, as positive amounts. Note that if both the current and year-to-date amounts for Returns and Allowances, Purchase Discounts, or Freight In are zero, that line is not printed on the Cost of Goods Sold Schedule.

To run Period Closing, there must be at least one posted transaction and no unposted transactions.

During Period Closing for Periods 1 - 11, G/L is readied for the next period. Current period transactions are deleted, ending balances are carried forward to the next period, and the current business period

is increased by one. Any next-period transactions that have been posted to G/L by an interfaced package (Accounts Payable, Accounts Receivable, or Payroll) are carried forward to the next period.

During Period Closing for Period 12, G/L makes year-end closing entries. It initializes the Period 1 balance of all income statement accounts to zero. It adds the net Period-12 amount from all income statement accounts to Capital. The Period 12 Income Statement provides an audit trail of these closing entries. G/L also sets the current business period to 01.

Instructions

At the Main Menu, press **(6)** for END OF PERIOD PROCEDURES. The following screen appears.

GENERAL LEDGER

END OF PERIOD PROCEDURES

1. TRIAL BALANCE
2. GENERAL LEDGER
3. INCOME STATEMENT
4. BALANCE SHEET
5. PERIOD CLOSING

ENTER SELECTION...

1. ENTER SELECTION

To generate a Trial Balance, press **(1)**.

To print a General Ledger, press **(2)**.

To generate an Income Statement or a Cost of Goods Sold Schedule, press **(3)**.

To generate a Balance Sheet, press **(4)**.

To complete period closing, press **(5)** and go to Step 8.

To exit, press **(F1)**.

2. PERIOD ENDING DATE

To generate a Trial Balance or General Ledger, enter the date that is the end of the period covered by the report and go to Step 3.

To generate an Income Statement or a Balance Sheet, enter the date that is the end of the period covered by the report and go to Step 5.

To generate a Cost of Goods Sold Schedule, press **(ENTER)** and go to Step 5.

3. DATE CORRECT? Y/N

If the displayed date is correct, press **(Y)**. To generate a Trial Balance, go to Step 4. To generate a General Ledger, go to Step 7.

If the displayed date is not correct, press **(N)** and go to Step 2.

4. DO YOU WISH TO PRINT A WORKSHEET? Y/N

If you wish to print a worksheet to help with adjusting entries, press **(Y)**. Go to Step 7.

If you don't want to print a worksheet, press **(N)**. Go to Step 7.

5. COMPARATIVE? Y/N

To print an Income Statement or Balance Sheet with the current and previous year's year-to-date totals for the period, press **(Y)**.

To print an Income Statement or Balance Sheet with the current year's totals only, press **(N)**.

To print a Cost of Goods Sold Schedule, press either **(Y)** or **(N)**.

6. ANY CHANGES? Y/N

To print an Income Statement or Balance Sheet, determine whether the displayed information is correct. If the information is correct, press **(N)**. If the information is not correct, press **(Y)**, go to the step that describes what you wish to change and then return to Step 6.

To print a Cost of Goods Sold Schedule, press **(N)**.

7. IS PRINTER READY? Y/N

To print a Trial Balance, General Ledger, or Balance Sheet, determine whether the printer is ready. If it is ready, press **(Y)**. If the printer is not ready, prepare it for printing and press **(Y)**. The report is printed. (If you can't get the printer ready, press **(N)** and return to Step 1. If you wish to stop the report, press **(F1)**.) Return to Step 1.

To print an Income Statement, determine whether the printer is ready. If it is ready, press **(Y)**. If the printer is not ready, prepare it for printing and press **(Y)**. The report is printed. Go to Step 10. (If you can't get the printer ready, press **(N)** and go to Step 10. If you wish to stop the report, press **(F1)**.)

To print a Cost of Goods Sold Schedule, press **(N)** and go to Step 10.

8. DO YOU WISH TO CONTINUE? Y/N

Period Closing deletes all current period transactions and prepares all accounts for the next period. If you are sure you want to close the period, press **(Y)**.

If you're not sure that you want to close the period, press **(N)**. Go to Step 1.

9. WARNING! YOU ARE ABOUT TO PERFORM YEAR END CLOSING. MAKE ALL ADJUSTING ENTRIES PRIOR TO CLOSING. DO YOU WISH TO CONTINUE? Y/N

During Period Closing for Period 12, G/L initializes the Period 1 balance of all income statement accounts to zero and sets the current business period to "01." It adds the net Period-12 amount from all income statement accounts to

Capital. All adjusting entries must be made prior to closing. If you are sure you want to close the period and the year, press **(Y)**.

If you're not sure that you want to close the period and the year, press **(N)**. Go to Step 1.

10. DO YOU WISH TO PRINT A COST OF GOODS SOLD SCHEDULE? Y/N

To print a Cost of Goods Sold Schedule, press **(Y)**.

If you don't want to print a Cost of Goods Sold Schedule, press **(N)**. Return to Step 1.

11. PERIOD ENDING DATE 00/00/00

Enter the date that is the end of the period covered by the Cost of Goods Sold Schedule.

12. DATE CORRECT? Y/N

If the displayed date is correct, press **(Y)**. The following screen appears:

COST OF GOODS SOLD SCHEDULE:	CURRENT	YEAR-TO-DATE
BEGINNING INVENTORY		
PURCHASES		
LESS: RETURNS AND ALLOWANCES		
PURCHASE DISCOUNTS	-----	-----
NET PURCHASES	-----	-----
ADD: FREIGHT IN	-----	-----
COST OF GOODS PURCHASED	-----	-----
GOODS AVAILABLE FOR SALE		
ENDING INVENTORY	-----	-----
COST OF GOODS SOLD		

If the displayed date is not correct, press **(N)** and return to Step 11.

13. BEGINNING INVENTORY

In the **CURRENT** Column, enter the current month's beginning inventory (the ending balance in the inventory account for the previous period).

If you have completed the **CURRENT** Column, enter the inventory as of the beginning of the year.

14. PURCHASES

In the **CURRENT** Column, enter the current period's purchases (the purchases account balance shown for the current period on the Income Statement).

If you have completed the **CURRENT** Column, enter the purchases account year-to-date balance shown on the Income Statement.

15. LESS:RETURNS AND ALLOWANCES

In the **CURRENT** Column, enter the current period's returns and allowances (the returns and allowances account balance shown for the current period on the Income Statement).

If you have completed the **CURRENT** Column, enter the returns and allowances account year-to-date balance shown on the Income Statement.

16. PURCHASE DISCOUNTS

In the **CURRENT** Column, enter the current period's purchase discounts (the purchase discounts account balance shown for the current period on the Income Statement).

If you have completed the **CURRENT** Column, enter the purchase discounts account year-to-date balance shown on the Income Statement.

NET PURCHASES

The displayed amount is the purchases minus returns and allowances minus purchase discounts.

17. ADD:FREIGHT IN

In the CURRENT Column, enter the current period's freight in expenses (the freight in account balance shown for the current period on the Income Statement).

If you have completed the CURRENT Column, enter the freight in account year-to-date balance shown on the Income Statement.

COST OF GOODS PURCHASED

The displayed amount is the net purchases plus freight in.

GOODS AVAILABLE FOR SALE

The displayed amount is the beginning inventory plus the cost of goods purchased.

18. ENDING INVENTORY

Enter the ending inventory (the inventory account balance shown on the Balance Sheet). Repeat Steps 13 - 18 for year-to-date amounts.

COST OF GOODS SOLD

The displayed amount is the goods available for sale minus the ending inventory.

19. ANY CHANGES? Y/N

If the displayed information for the Cost of Goods Sold Schedule is correct, press (N).

If the displayed information for the Cost of Goods Sold Schedule is not correct, press (Y). Go to the step that describes what you wish to change. Then return to Step 19.

20. IS PRINTER READY? Y/N

If the printer is ready, press ☐ Y. The Cost of Goods Sold Schedule is printed. Return to Step 1.

If the printer is not ready, prepare it for printing. Then press ☐ Y. If you can't get the printer ready, press ☐ N. Return to Step 1.

BACKUP PROCEDURES

Creating and Maintaining a Backup Library

When you use G/L, you store data on diskettes. You can protect this data by creating and maintaining a "backup library." A backup library is a group of diskettes that contain all data you have entered.

The following instructions explain one method of creating a backup library. You might find another method more suited to your needs, but it is essential that you have some kind of backup library. An up-to-date backup library ensures that you'll be able to retrieve most of your data if an accident (such as a misplaced report, equipment malfunction or power failure) should happen.

Start your backup library the first day that you enter information into G/L.

1. Back up your program and data diskettes at the end of each day, even if you did not use G/L that day. Label this set of backups with the day of the week it was made. For instance, back up all work done on Tuesday onto diskettes labeled "Tuesday." File the backup copies and continue to run G/L with the working copies.

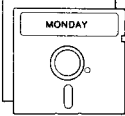
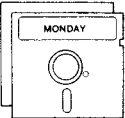
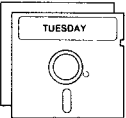
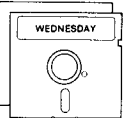

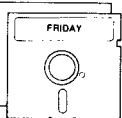
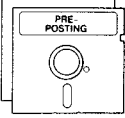
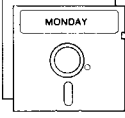
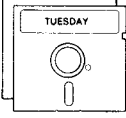
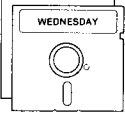
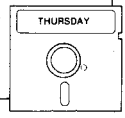
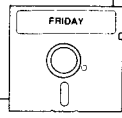
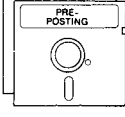
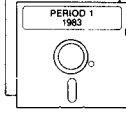
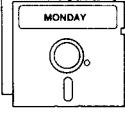
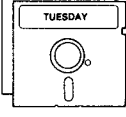
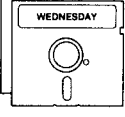
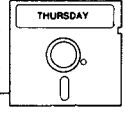
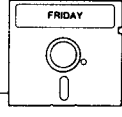
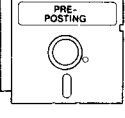
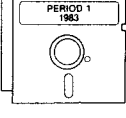
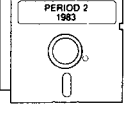
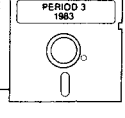
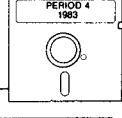
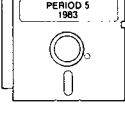
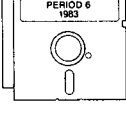
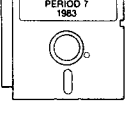
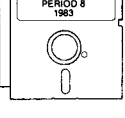
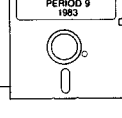
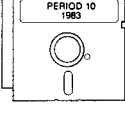
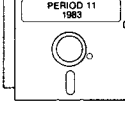
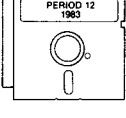
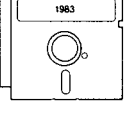
After using G/L for one week, back up onto the previous week's set of backups for that day. For example, on Monday of the second week, back up your working copies onto the set of diskettes already labeled "Monday," copying over your last week's data. By doing this, you always have diskettes with data current up to the end of the day for each of the previous five days.

2. **Each** time you prepare to post transactions, first make a separate backup set of your program and data diskettes. Label this set "Pre-Posting." Reuse this set of diskettes every time you prepare to post, copying over the previous data on the diskettes. By keeping this set of diskettes, you always have diskettes with all data entered before your last posting session. If data is lost during posting, it is easy to recover.
3. At the end of each accounting period, immediately **before** closing the period (with Selection 5 from the End of Period Procedures Menu), make one new set of backups from your program and data diskettes. Label this set with the name of the period (for example, "Period 6, 1983"), and store the backups in a safe place.
4. At the end of the fiscal year, make one more set of backups after you have closed Period 12, labelling it with the year. Store the backups in a safe place.

Save the backup library as long as your business needs dictate. No matter how long you save it, be sure to start a new backup library at the beginning of each fiscal year.

The following chart is a summary of the different sets of backups kept in a library similar to the previous example.

BACKUP LIBRARY

AT THE END OF ONE DAY WITHOUT POSTING	
AT THE END OF TWO WEEKS	<div>      </div> <div>  </div>
AT THE END OF ONE ACCOUNTING PERIOD	<div>      </div> <div>   </div>
AT THE END OF ONE FISCAL YEAR	<div>      </div> <div>      </div> <div>      </div> <div>     </div>

Recovering Lost Data

If the working copy of your program or data diskette is damaged, use the diskettes in your backup library to recover the lost data. If you maintain your backup library as described earlier in this section, you can recover all data entered up to either your last posting session or the end of any of the previous five days.

Reprinting Reports. If a report is misplaced, you can easily print the report again. In your backup library, find the set of backups for the period from which you need the report. Use these backups to print a copy of the missing report. When you are finished printing, return the backup set to the library, and continue using your current working copies to run G/L.

Recovery Using the Pre-Posting Diskettes. To recover all data entered before the last posting session, make a copy of the "Pre-Posting" set of diskettes in your library. These copies become your new working copies for day-to-day use.

Post any unposted transactions stored on the new working diskettes. Print a posted transactions report. Determine which transactions are missing. Enter these transactions. You can now continue running G/L normally.

Recovery Using One of the Previous Five Day's Diskettes. To recover all data entered up to the end of one of the previous five days, make a copy of each of that day's diskettes from the backup library. These copies become your new working copies for day-to-day use.

Post any unposted transactions stored on the new working diskettes. Print a posted transactions report. Enter any transactions that have occurred or were entered since the end of that day. You can now continue running G/L normally.

Backing Up Program Diskettes

To back up your G/L program diskette follow these steps EXACTLY:

1. Turn on your computer system as instructed in the *Introduction to your Disk System* manual.
2. Insert a new, blank diskette in Drive 1 and close the drive door. If you prefer, you can reuse an old diskette instead of using a new, blank diskette.
3. Insert the program diskette in Drive 0 and close the door.
4. Press the reset button.
5. The screen shows:

Date MM/DD/YY?

Enter the date. For example, for January 1, 1983, type
01/01/83 **(ENTER)**.

6. When TRSDOS Ready appears, type **FORMAT :1 (Q=N)**
(ENTER).
7. If you are reusing an old diskette, the following question might appear:

Diskette contains data — Name = *Name* Date = *MM/DD/YY*
Are you sure you want to format it?

If the question appears, type **Y** **(ENTER)**.

8. When the formatting process is complete, the screen should show:

Formatting complete

TRSDOS Ready

Type **BACKUP :0 TO :1** **(ENTER)**.

9. After the copyright notice appears, the screen shows:

Destination disk ID is different: Name = *NAME* Date =
MM/DD/YY
 Are you sure you want to backup to it (Y,N)?

Type **Y** (**ENTER**). When the backup is complete, the screen shows:

Backup complete

TRSDOS Ready

Check if the backup procedure was successful:

1. Remove the original diskette from Drive 0.
2. Take the backup diskette out of Drive 1. Place it in Drive 0 and close the drive door.
3. Press the reset button. If the screen shows TRSDOS Ready, your backup was successful.

When you remove the backup diskette from Drive 0, write the diskette name on the label, using a felt-tip pen.

Backing Up Data Diskettes

To back up your G/L data diskette and sample data diskette, follow these steps EXACTLY:

1. Insert your program diskette in Drive 0 and close the drive door.
2. Insert a new, blank diskette in Drive 1 and close the drive door. If you prefer, you can reuse an old diskette instead of using a new, blank diskette.
3. At TRSDOS Ready, type **FORMAT :1 (Q=N) (ENTER)**.

4. If you are reusing an old diskette, the following question might appear:

Diskette contains data — Name = *NAME* Date = *MM/DD/YY*
Are you sure you want to format it?

Type **Y** (**ENTER**).

5. When the formatting process is complete, the following message appears:

Formatting complete

TRSDOS Ready

6. Remove the formatted diskette from Drive 1. (This diskette will now be referred to as the "destination disk.") Type **BACKUP :1 TO :1** (**ENTER**).
7. When Insert SOURCE disk (**ENTER**) appears, insert the data diskette you wish to back up in Drive 1 and close the drive door. Press (**ENTER**).
8. When Insert DESTINATION disk (**ENTER**) appears, remove the source disk from Drive 1. Insert the destination disk in Drive 1 and press (**ENTER**).
9. The following message appears:

Destination disk ID is different: Name = *NAME* Date =
MM/DD/YY
Are you sure you want to backup to it (Y,N)?

Type **Y** (**ENTER**).

10. Continue to insert diskettes as prompted by the computer. When the backup procedure is complete, the following message appears:

Backup complete

TRSDOS Ready

Write the diskette name on the label of the new backup diskette, using a felt-tip pen.

IN CASE OF DIFFICULTY

If G/L does not seem to be working properly, follow these steps:

1. Make sure that your disk system is properly connected and turned on. Be certain that you turned on all peripheral devices before turning on the computer.

Note: Be sure your printer is ready before pressing (Y) to print. If the printer is not ready, pressing (Y) causes the program to stop.

2. Run the program again, following the information in Section V, "Reference," exactly. If the program still does not work properly, remove the diskette from your computer, turn the computer off, wait several seconds, and turn it on again. Try the operation again.

Sometimes the screen will display an error message. There are three types of error messages:

- TRSDOS errors, such as ****Error 33****. Refer to your Model 4 Owner's Manual.
- G/L errors, such as **CONTROL MASTER NOT FOUND**. See "G/L Error Messages" in this appendix.
- COBOL errors, such as ****ERROR 23 RECORD NOT FOUND ON FILE DATA/X****. See "COBOL System Errors" in this appendix.

G/L Error Messages

In this section, error messages are in all capitals and are flush left. Possible causes are also flush left. Corresponding solutions are indented.

DISKS UNUSABLE — ERROR 24 — CHECK MANUAL

You tried to exceed disk storage capacity when posting transactions, received the COBOL error message, ERROR 24 DISK IS FULL, and then tried to reload the program.

Increase system capacity by adding another drive or hard disk. Then continue running G/L, using your **pre-posting backups**. If you received this error while using a hard disk, you can delete non-G/L files on the hard disk to free more space. If you add another drive, copy the file, **GLDETL/DTA** to a blank, formatted diskette in the new drive, and then kill that same file on the original diskette.

ACCOUNTS NOT IN BALANCE . . . PROGRAM ABORTED

You cannot begin entering transactions until the history amounts entered in G/L ACCOUNT MAINTENANCE balance.

Print an Account History List (Reports Menu Selection 3) to determine which month is out of balance and check all account balances against the records you are keeping using your previous system of bookkeeping. After locating the error(s), return to the G/L Account Maintenance Screen, and press **(C)** for CHANGE. Make all necessary changes to balance the history amounts.

CAPITAL ACCOUNT # CANNOT BE CHANGED . . . NON ZERO AMOUNTS

You tried to change the Capital account number and the account has amounts in it.

If you have not posted for the first time and have not entered any transactions, you can change history amounts entered through G/L ACCOUNT MAINTENANCE to zero. You can then change the account number.

COMPANY INFORMATION MUST BE RUN FIRST

You have not set up the required accounts.

Run COMPANY INFORMATION.

CONTROL MASTER NOT FOUND

The data disk is damaged.

Use your backups.

G/L ACCOUNT MAINTENANCE MUST BE RUN FIRST

You must add accounts before entering transactions.

Run G/L ACCOUNT MAINTENANCE.

INVALID ACCOUNT # RANGE

The beginning account number is higher than the ending account number or larger than the highest account number in the G/L Account Master.

Re-enter the account number range.

INVALID DATE RANGE

The beginning date is later than the ending date.

Re-enter date range.

NO DETAIL TO BE POSTED AT THIS TIME

There are no unposted transactions to post.

It's not necessary to use this function at this time.

NO MORE RECORDS CAN BE ADDED . . . PLEASE POST

The unposted transaction file is full.

Post your unposted transactions. If they are not in balance, make necessary changes or deletions.

NO POSTED TRANSACTIONS AT THIS TIME

You chose Selection 2, "Posted Transactions," from the Reports Menu and there are no posted transactions to list.

It's not necessary to use this function at this time.

You chose Selection 2, "General Ledger," from the End of Period Procedures Menu and no detail has been posted.

There is no need to see General Ledger detail if no detail has been posted. Print a trial balance if you want to see year-to-date balances.

You chose Selection 5, "Period Closing," from the End of Period Procedures Menu and there are no posted transactions to process.

You cannot close a period without posted transactions to process. This prevents closing a period twice by mistake and advancing the current period by two.

NO UNPOSTED TRANSACTIONS AT THIS TIME

There are no unposted transactions to list.

It's not necessary to use this function at this time.

PERIOD CLOSING NOT ALLOWED . . . UNPOSTED TRANSACTIONS

There are unposted transactions, so you can't close the period.

Either post the transactions or delete the unposted transactions.

RECORD ALREADY EXISTS

The account number you tried to assign to a required or new account is already in use.

Use another number.

RECORD NOT DELETED . . . NON ZERO AMOUNTS

You tried to delete an account that has amounts in it.

If you have not posted for the first time and have not entered any transactions, you may change the balances to zero through G/L ACCOUNT MAINTENANCE. You can then delete the account.

RECORD NOT DELETED . . . REQUIRED ACCOUNT

You tried to delete the Capital Account.

Do not try to delete this required account.

RECORD NOT DELETED . . . UNPOSTED TRANSACTIONS

You tried to delete an account when there are unposted transactions.

Delete or post the transactions, then delete the account.

RECORD NOT DELETED . . . USED BY A/P (OR BY A/R OR P/R)

You tried to delete an account that has been flagged for use by a subsidiary system.

To delete this account, first remove the flag in the subsidiary system.

RECORD NOT FOUND

You tried to access an account through the G/L Account Maintenance Screen using the CHANGE, DELETE, or INQUIRE option and the account was not found. If you were inquiring about an account, the next chronological account was shown.

Enter the correct account number.

You tried to add, change, delete, or inquire about a transaction and the account number or transaction number was not found.

Enter the correct account number. If necessary, also enter the correct transaction number.

TRANSACTIONS CANNOT BE ENTERED FOR THIS RECORD

You tried to enter a transaction for the Year-To-Date P & L Account or a Type H, M, 1, 2, 3, 4, or 5 account.

Do not try to enter transactions to this account.

TRANSACTIONS DO NOT BALANCE . . . POSTING ABORTED

Credits and debits of unposted transactions do not balance.

Analyze unposted transactions and make necessary adjustments.

YEAR-TO-DATE P & L ACCOUNT CANNOT BE ACCESSED

You tried to change, delete, or inquire about this required account. It is for system use only.

Do not try to access this account.

COBOL System Errors

When the system encounters a serious problem, a COBOL Error occurs. The following information and reference table will assist you in determining the cause of the problem and instruct you as to what action to take. The Reference Table is only a guideline. It does not include all causes and solutions but simply the most common. If you continue receiving the error code after taking corrective action, call your local Radio Shack Computer Center for assistance.

Some error conditions cannot be corrected, but methods to recover your data are available. For your information, the most common recovery method is explained in this Appendix:

- "Go to Backups" corrects approximately 80% of the errors encountered.

Error Messages

The system can no longer function when a serious problem is encountered. The system displays a COBOL error message, and the program returns to . COBOL errors appear in various formats. This is the format in which they generally appear:
**ERROR ## description ON FILE file name. Where:

indicates the error number.

description identifies the error.

file name identifies the file in which the error occurred.

It is very important that you write down the exact message and any other information you see at the bottom of the screen. For example, the file name may be needed to restore the program. You should also note the exact circumstances which led to the error. This information may be helpful in determining the cause of the problem.

Errors may be caused by hardware, program, or procedural problems. The following pages explain procedures you may need to use to regain system operation. At the end of this Appendix is a reference table, listing probable causes and solutions to error messages.

Hardware Problems?

Hardware problems are often difficult to detect and can cause unpredictable results. Solutions vary considerably depending on the type of hardware problem you encounter. There are three classifications of hardware problems:

1. **System** — a malfunction of the computer itself, which requires repair by a qualified technician.
2. **Media** — a malfunction caused by a dirty, full, or defective disk (floppy diskette or hard disk).
3. **Environmental** — a malfunction possibly caused by one of the following conditions:
 - a. storm
 - b. brown out
 - c. electrical surge
 - d. diskette storage
 - e. physical location of computer
 - f. magnetic field in vicinity
(something as simple as a magnetic paper clip holder next to a diskette)

Go To Backups

If the solution listed in the Reference Table is "go to backups," follow the instructions below:

1. Format a blank new diskette. (Appendix A explains the FORMAT procedure.) If your backup program and data are on separate diskettes, format two diskettes.
2. Make a copy of your most current backup diskette, using the BACKUP command. If your backup program and data are on separate diskettes, make a copy of each diskette. (Appendix A explains the BACKUP procedure.)
3. The copy(s) you made in Step 2 is your new working diskette (set). Label and date the new working diskette (set).
4. Use the new working diskette (set) to restart the system. Reenter all information that was entered since the last time the backup diskette (set) was updated.
5. Proceed with full system operation using the new working diskette (set).

Note: We recommend that you update the backup diskette at the end of each day. Updating means to copy from a working diskette to the backup diskette, using the BACKUP command. (Appendix A describes the BACKUP procedure.)

If the backup program and data are on separate diskettes, be sure to update both disks. Updating the backups on a daily basis will save you lots of time and work. In the event of a COBOL error, you will only lose the data that was entered that day.

COBOL Error Reference Table

07 DELETED TRSDOS COMMAND **Probable Cause**

This program contains a minimal operating system which includes only BACKUP and FORMAT.

22 DUPLICATE WRITE

Probable Causes/Solutions

Program:

Some programs automatically generate ISAM keys when new records are added. This creates a multi-record situation which sometimes causes the program to inadvertently add a record to a file twice. The system does not allow this and generates an Error 22. Go to backups.

Procedural:

(a) Error 22 also results when the system has been exited improperly. Go to backups.

Note: Do not remove the diskettes from drives or turn the system off unless TRSDOS Ready is displayed. Press the **(F1)** key continuously to return to TRSDOS Ready, remove all diskettes from drives, then turn the system off.

(b) Error 22 may also appear as a result of Error 24. If you fail to go to backups after receiving an Error 24, an Error 22 occurs. You must follow the go to backups routine.

23 RECORD NOT FOUND

Probable Causes/Solutions

Program:

The program added a record to a file with an incorrect ISAM key and is trying to recall the record with the incorrect ISAM key. Go to backups.

24 DISK IS FULL

Procedural:

Error 23 may also appear as a result of receiving an Error 24 and failing to go to backups. When a file has overflowed, there's a good chance that the "index" for the file is rendered useless. Even though the record is present in the file, the "pointer" in the index does not exist. Go to backups.

Probable Cause/Solution

Hardware (Media):

There is no more room on the diskette. This error also appears if you try to enter more than 65,500 records into a file. Some programs allow expansion of disk drives to increase the system's data storage capacity.

30 HARDWARE I/O ERROR

Probable Causes/Solutions

Procedural:

Error 30 can occur if your diskette is write protected. Remove the piece of gummed foil on the diskette.

Hardware:

Generally related to disk controller, disk drive, memory, or media problems. Call a service technician. After the repairs, go to backups.

94 FILE NOT FOUND

Probable Causes/Solutions

Procedural:

- (a) Wrong diskette mounted in the drive (most common). The program diskette must be in Drive 0 and the data diskette must be in Drive 1. Also, make sure both drive doors are closed. After making the appropriate adjustment, you may proceed with running the program.
- (b) A program has been abnormally terminated without closing the file. The next program to access the file prompted Error 94. If no records were added or deleted prior to receiving Error 94, you may restart the program. If you added or deleted records prior to receiving the error, go to backups.

Note: If you restart the program and receive another error message, check out the remaining causes to see if you can pinpoint the problem. If not, go to backups.

Hardware (Environmental):

Check the environmental conditions. Correct the situation if possible, then go to backups.

Hardware (Media):

- (a) Directory on diskette is bad. Go to backups.

98 INDEX ERROR

(b) Diskette is bad. Indentations, worn tracks, scratches on the film surface, and wear around the disk core are some of the characteristics of a bad diskette. Go to backups.

Hardware (System):

You may have a bad disk controller, disk drive, or defective drive door. Have the system checked by a service technician. After repairs, go to backups.

IMPORTANT NOTE: Hardware problems are very difficult to detect. If you continue to receive Error 94, let a service technician check out your system.

Probable Causes/Solutions

Program:

Error 98 is a "catch all" error for any type of error associated with accessing the index of an ISAM file. The safest recovery in any case is to go to backups.

Hardware (Media):

(a) Bad diskette media (most common). You can confirm this cause by LISTing the file (TRSDOS command). If Error 4 or 5 is encountered, the diskette, disk drive, or disk controller is in error.

The most common cause of Error 4 or 5 is dirty media (diskette problem). Go to backups; and if you still receive Error 98, do another LISTing. If you encounter Error 4 or 5 again, the problem may be with your drive or disk controller. Have repairs made, then go to backups.

(b) Disk related hardware failure can cause garbage in the ISAM index. Go to backups.

Procedural:

(a) If you remove a diskette from the drive during the process of adding or deleting, the index will be destroyed. Go to backups.

(b) Error 98 may also appear as the result of Error 24 (exceeding the data capacity). Go to backups.

99 UNKNOWN ERROR

Probable Causes/Solutions

Error 99 is a "catch all" error code, which may result from an internal file handling problem or an environmental hardware condition. If you suspect a hardware problem, let a service technician make the repairs, then go to backups.

GLOSSARY

Account Category — Account categories are part of the G/L identification system. The account category assigned to an item determines whether the item appears on balance sheets or income statements. During conversion, account categories are assigned to all accounts, headings, and totals. Account categories also help you organize financial statement items before you assign them account numbers.

There are seven account categories:

- (A) **Asset Account** — Things of value, properties, or economic resources owned by the business, such as goods, cash, or the right to receive cash at a future date.
- (C) **Capital Account** — Money or property, owned, used, or accumulated in business by an individual, partnership, or corporation.
- (E) **Expense Account** — Outflow of resources, or the incurring of a debt, for goods and services used by an entity to earn revenues.
- (G) **Cost of Goods Sold Account** — Expenses that reflect amounts that were incurred for the merchandise that was sold during the period.
- (L) **Liability Account** — Debts or obligations owed by the business including (but not limited to) amounts owed to creditors for goods and services bought on credit, salaries and wages owed employees, taxes payable, notes payable, and mortgages payable.
- (O) **Other Income or Expense Account** — Inflow of cash or other properties received from sources other than the normal operation of the business (such as interest income on investments), or the outflow of resources (or the incurring of a debt) for goods and services not used to earn revenues.

- Ⓜ Revenue or Income Account — Cash or other properties received when a sales transaction is made or when services are rendered.

Account List — There are two kinds of Account Lists: Account Types and Account History. Account Types List lists all accounts (in numerical order) within a range specified by the user. The account name, category, and type are listed for each account. Account History List lists all active accounts with their 24 months of balances. Accessed through Main Menu Option 5, "Reports Menu."

Account Type — Account types are part of the G/L identification system. Account types determine which financial statement amounts are added together. They determine whether financial statement items are printed flush left or indented. Account types also help you organize financial statement items before you assign them numbers.

There are eight account types:

- Ⓜ Heading Account — Printed in the left margin as a heading in financial statements. You cannot post to an account of this type.
- Ⓜ Memo Account — Printed four columns from the left margin as a sub-heading in financial statements. You cannot post to an account of this type.
- Ⓜ Active Account — Printed seven columns from the left margin in financial statements. This is the only account type that is posted to.
- ① Level 1 Subtotal Account — Lowest level total account. Includes the total of all active accounts since the last level subtotal (Type 1, 2, 3, or 4) or grand total (Type 5), or since the beginning of the statement, whichever is most recent. The subtotal description is printed 4 columns from the left margin. You cannot post to an account of this type.

- ② **Level 2 Subtotal Account** — Intermediate level subtotal account. Includes the total of all active accounts since the last level 2 subtotal (Type 2), level 3 subtotal (Type 3), level 4 subtotal (Type 4), or grand total (Type 5), or since the beginning of the statement, whichever is most recent. The subtotal description is printed 4 columns from the left margin. You cannot post to an account of this type.
- ③ **Level 3 Subtotal Account** — Intermediate level subtotal account. Includes the total of all active accounts since the last level 3 subtotal (Type 3), level 4 subtotal (Type 4), or grand total (Type 5), or since the beginning of the statement, whichever is most recent. The subtotal description is printed at the left margin. You cannot post to an account of this type.
- ④ **Level 4 Subtotal Account** — Intermediate level subtotal account. Includes the total of all active accounts since the last level 4 subtotal (Type 4) or grand total (Type 5), or since the beginning of the statement, whichever is most recent. The subtotal description is printed at the left margin. You cannot post to an account of this type.
- ⑤ **Grand Total Account** — Highest level total account. Includes the total of all active accounts since the last grand total (Type 5) or since the beginning of the statement, whichever is more recent. The grand total description is printed flush left on the margin. You cannot post to an account of this type.

Accounting Period — A standard period of time at the end of which financial statements are prepared. Accounting periods allow you to measure and compare your business's performance over consistent periods of time. Each G/L accounting period should be one month.

Active Account — See "Account Type."

Adjusting Entries — Entries required to produce accurate financial statements at the end of a period. For example, a company pays three months' rent in advance. At the end of one month, an adjusting entry must be made to reflect the fact that part of the asset pre-paid rent has been used.

Asset Account — See "Account Category."

Assets — Goods, properties, or economic resources owned by a business.

Audit Trail — All information used to trace a transaction to its source, including reference numbers and descriptions of transactions. The information verifies the balances presented on the financial statements.

Backup — The process of making a duplicate of a disk, or the duplicated disk itself.

Balance Sheet — A report based on the equation "assets – liabilities = equity" that illustrates the financial position of a business at a particular point in time.

Balance Sheet Accounts — Asset, liability, and capital accounts.

Capital — Wealth in the form of money or property, owned, used, or accumulated in business by an individual, partnership, or corporation. The remaining assets of a business after all liabilities have been deducted; net worth. The interest of the owner or owners of a business in the assets of the business.

Capital Account — 1) An account, required by G/L, that measures the accumulated profits of a business less the losses and withdrawals. If your business is a corporation, your Retained Earnings Account is the Capital Account. If your business is a sole proprietorship, the owner's capital account is the capital account. If your business is a partnership, you

may designate one of the partner's capital account as the capital account. 2) See "Account Category."

Closing Entries — Entries that clear and close income statement accounts (revenues, expenses, cost of goods sold, and other income or expense). This system makes closing entries during Period 12 closing. (The income statement accounts are closed into the required Capital Account.)

Company Information — G/L Main Menu Option 1. Lets you enter company information and account numbers for required accounts. Displays the current number of accounts, unposted transactions, posted transactions, and the last posting dates for subsidiary systems.

Comparative Statements — Income statements and balance sheets that compare information from the previous year to the current year. The comparison is always year-to-date for the same period.

Conversion — The process of changing from your existing accounting system to the TRS-80 Model 4 Accounting System.

Conversion Forms — Forms provided to be filled in to facilitate conversion to G/L.

Cost of Goods Sold — The amount that was incurred for the merchandise that was sold during the period.

Cost of Goods Sold Account — See "Account Category."

Cost of Goods Sold Schedule — A report printed through End of Period Procedures Menu Selection 3, "Income Statement," based on the following equation: Beginning Inventory + Cost of Goods Purchased - Ending Inventory = Cost of Goods Sold.

Credits — Increases in liability, capital, revenue, and other income accounts; decreases in asset, cost of goods sold, expense, and other expense accounts. To enter a credit at the G/L Transaction Entry Screen, press before pressing **(ENTER)** at AMOUNT.

Current Period — The accounting period for which you are entering transactions.

Date of Conversion — The date as of which you begin using G/L as your general ledger. It must be a date that begins an accounting period.

Debits — Increases in asset, cost of goods sold, expense, and other expense accounts; decreases in liability, capital, revenue, and other income accounts. To enter a debit at the G/L Transaction Entry Screen, enter the amount at AMOUNT.

End of Period Procedures — G/L Main Menu Option 6. Lets you generate a Trial Balance, Income Statement, Cost of Goods Sold Schedule and Balance Sheet, print a G/L Report, and close the current accounting period.

Expense Account — See "Account Category."

Expenses — The outflow of resources or the incurring of a debt for goods and services used by an entity to earn revenues.

Format — The process used by the computer to prepare a diskette for data. Each diskette used for data must be formatted first.

G/L Account Maintenance — G/L Main Menu Option 2. Lets you set up and maintain your chart of accounts. Account numbers, names, categories, types, history amounts, and current balances are entered through this screen for all accounts except required accounts. Account numbers for the

required accounts are assigned through the Company Information Screen. Account categories and types for the required accounts are automatically assigned by G/L.

Grand Total Account — See "Account Type."

Heading Account — See "Account Type."

Income Statement — Accessed through G/L Main Menu Option 6. A report that measures the results of operations for an accounting period. A profit or loss statement based on the following equation: $\text{income} - \text{expenses} = \text{profit (or loss)}$.

Income Statement Accounts — Revenue or income, cost of goods sold, expenses, and other income or expense accounts.

Interfacing — Using G/L with one or more of the three other programs (Accounts Receivable, Accounts Payable, and Payroll) that make up the TRS-80 Model 4 Accounting System.

Liabilities — Debts, obligations, or monies owed.

Liability Account — See "Account Category."

Memo (Subheading) Account — See "Account Type."

Next Period — The accounting period which follows the current accounting period.

Offsetting Transaction — The debit or credit transaction which makes your entry or entries balance.

Other Income or Expense — Inflow of cash or properties received from other than the normal operations of the business (such as interest income on investments), or the outflow of resources (or the incurring of a debt) for goods or services not used to generate revenue.

Other Income or Expense Account — See "Account Category."

Period Ending Date — The last day of the accounting period.

Posted Transactions — Transactions which have been transferred from the unposted transaction file to the posted transaction file. After transactions are posted they cannot be changed or deleted. They become part of the current period G/L activity.

Posted Transactions Report — A report, accessed through G/L Main Menu Option 5, which lists all the posted transactions for the current period.

Posting — The procedure which transfers the debits and credits of journal entries to the individual G/L accounts.

Reference Number — Any number that identifies a transaction, such as an invoice or voucher number.

Reference Total — The summed total of all transactions entered with the same reference number.

Reports Menu — G/L Main Menu Option 5. Lets you print unposted transactions reports, posted transactions reports, and account lists at any time.

Revenue — Monies earned when a sales transaction is made or when services are rendered. Inflow of cash or other properties received in exchange for goods or services rendered.

Revenue Account — See "Account Category."

Source Code (SRC) — A code which specifies the program generating the transactions (JE for Journal Entries, AP for Accounts Payable, AR for Accounts Receivable, and PR for Payroll).

Subtotal Account — See "Account Type."

Transaction Entry — G/L Main Menu Option 3. Lets you add, change, delete and inquire about transactions. You can also find out if unposted debits and credits are equal.

Transaction Posting — G/L Main Menu Option 4. Lets you post the journal entries that you have entered into the computer.

Trial Balance — Accessed through G/L Main Menu Option 6, "End of Period Procedures." A list of all active accounts and their balances. The Trial Balance tests whether debits and credits are in balance and provides a worksheet for developing the adjusting entries and finding errors.

Unposted Transactions — Transactions which have been entered but not posted (transferred to the posted transactions file). They may be changed or deleted. The debits and credits must balance before posting.

Year-To-Date P & L — Year-To-Date Profit and Loss.

Year-To-Date Profit and Loss Account — An account, required by G/L, which appears on the balance sheet. When a trial balance is printed, the Year-To-Date P & L account is updated to reflect the net profit or loss since the first of fiscal year. However, it is not printed on the trial balance. This account is required to make the balance sheet balance.

SAMPLE REPORTS

G/L generates the following reports and statements:

- Account Posting Report
- Unposted Transactions Report
- Posted Transactions Report
- Account List
 - Account Types List
 - Account History List
- Trial Balance
- General Ledger Report
- Income Statement
- Cost of Goods Sold Schedule
- Balance Sheet

This appendix contains a sample of each report and statement. It also lists features, common uses, and purposes of each report. The reports and statements are discussed in the order in which they are available within the program (as above).

Account Posting Report

The Account Posting Report lists each transaction as it is posted. It is automatically printed as transactions are posted, through Main Menu Selection 4, "Transaction Posting."

Use the Account Posting Report as you would use a manual journal. It provides a permanent record of each posted transaction and can be used as an audit trail for future reference.

DATE: 02/28/82

AAA HARDWARE
GENERAL LEDGER
UNPOSTED TRANSACTIONS

PAGE: 1

REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
GL007	PAY UTILITIES	02/28/82	6190	UTILITIES EXPENSE	48	JE	237.89	
GL007	PAY UTILITIES	02/28/82	1110	CASH	49	JE		237.89
GL008	ADJUST INVENTORY	02/28/82	1150	INVENTORY	50	JE	389.40	
GL008	ADJUST INVENTORY	02/28/82	5210	CHANGE IN INVENTORY	51	JE		389.40
TOTAL							627.29	627.29

*****END OF REPORT

Unposted Transactions Report

The Unposted Transactions Report lists all transactions that have been entered through the Transaction Entry screen, but not yet posted to accounts. To print an Unposted Transactions Report, choose Main Menu Selection 5, "Reports Menu." Then choose Reports Menu Selection 1, "Unposted Transactions."

Use the Unposted Transactions Report to:

- Confirm, before posting transactions, that all transactions are entered correctly
- Keep a record of all transactions that are not yet posted
- Make sure that all transactions are posted correctly by comparing the Account Posting Report with the Unposted Transactions Report

DATE: 02/28/82

AAA HARDWARE
GENERAL LEDGER
UNPOSTED TRANSACTIONS

PAGE: 1

REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
GL007	PAY UTILITIES	02/28/82	6190	UTILITIES EXPENSE	48	JE	237.89	
GL007	PAY UTILITIES	02/28/82	1110	CASH	49	JE		237.89
GL008	ADJUST INVENTORY	02/28/82	1150	INVENTORY	50	JE	389.40	
GL008	ADJUST INVENTORY	02/28/82	5210	CHANGE IN INVENTORY	51	JE		389.40
	TOTAL						627.29	627.29

*****END OF REPORT

Posted Transactions Report

The Posted Transactions Report lists transactions that have been posted to G/L during the current period. You can print all posted transactions (including transactions posted from A/R, A/P, P/R), or you can print posted transactions that are within a specified date, within a specified account number range, and/or from a specific source. To print a Posted Transactions Report, choose Main Menu Selection 5, "Reports Menu." Then choose Reports Menu Selection 2, "Posted Transactions."

Use the Posted Transactions Report to provide a record of each posted transaction currently being stored. A Posted Transactions Report printed immediately prior to closing a period provides a permanent record of all transactions that were posted during that period.

DATE: 02/28/82
 DATE RANGE: 02/01/82 TO 02/28/82
 ACCOUNT# RANGE: 0000 TO 0000

AAA HARDWARE
 GENERAL LEDGER
 POSTED TRANSACTIONS
 JOURNAL ENTRIES

PAGE: 1

REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
PRO01	PAYROLL	02/28/82	6110	PAYROLL EXPENSE	1	JE	1,927.66	
PRO01	PAYROLL	02/28/82	6120	EMPLOYER FICA EXPENSE	2	JE	129.14	
PRO01	PAYROLL	02/28/82	6130	FUI EXPENSE	3	JE	47.06	
PRO01	PAYROLL	02/28/82	1110	CASH	4	JE		1,442.04
PRO01	PAYROLL	02/28/82	2140	FED WITHHOLDING PAYABLE	5	JE		130.70
PRO01	PAYROLL	02/28/82	2150	STATE WITHHOLDING PAYABLE	6	JE		14.98
PRO01	PAYROLL	02/28/82	2130	FICA PAYABLE	7	JE		258.28
PRO01	PAYROLL	02/28/82	2170	OTHER STATE TAX PAYABLE	8	JE		30.80
PRO01	PAYROLL	02/28/82	2190	CREDIT UNION PAYABLE	9	JE		60.00
PRO01	PAYROLL	02/28/82	2180	UNION DUES PAYABLE	10	JE		120.00
PRO01	PAYROLL	02/28/82	2160	FUI PAYABLE	11	JE		47.06
AP001	PURCHASE	02/28/82	5110	PURCHASES	12	JE	6,420.11	
AP001	PURCHASE	02/28/82	1130	SUPPLIES	13	JE	21.20	
AP001	PURCHASE	02/28/82	2110	ACCOUNTS PAYABLE	14	JE		6,441.31
AP002	PAYMENT ON ACCOUNT	02/28/82	2110	ACCOUNTS PAYABLE	15	JE	6,120.70	
AP002	PAYMENT ON ACCOUNT	02/28/82	5130	PURCHASES DISCOUNTS	16	JE		257.20
AP002	PAYMENT ON ACCOUNT	02/28/82	1110	CASH	17	JE		5,863.50
AP003	PURCHASE RETURNS	02/28/82	2110	ACCOUNTS PAYABLE	18	JE	201.99	
AP003	PURCHASE RETURNS	02/28/82	5120	PURCHASES RETURNS & ALLOW	19	JE		201.99
AP004	FREIGHT EXPENSE	02/28/82	6140	FREIGHT OUT EXPENSE	20	JE	210.47	
AP004	FREIGHT EXPENSE	02/28/82	2110	ACCOUNTS PAYABLE	21	JE		210.47
AR001	SALES	02/28/82	1120	ACCOUNTS RECEIVABLE	22	JE	11,094.57	
AR001	SALES	02/28/82	4110	SALES-HARDWARE	23	JE		6,524.17
AR001	SALES	02/28/82	4120	SALES-PAINT	24	JE		1,701.30
AR001	SALES	02/28/82	4130	SALES-APPLIANCES	25	JE		1,950.20
AR001	SALES	02/28/82	2120	SALES TAX PAYABLE	26	JE		508.78
AR001	SALES	02/28/82	7110	FREIGHT INCOME	27	JE		410.12
AR002	COLLECT ON ACCOUNTS	02/28/82	1110	CASH	28	JE	9,865.30	
AR002	COLLECT ON ACCOUNTS	02/28/82	4240	SALES DISCOUNTS	29	JE	152.42	
AR002	COLLECT ON ACCOUNTS	02/28/82	1120	ACCOUNTS RECEIVABLE	30	JE		10,017.72
AR003	LATE CHARGE INCOME	02/28/82	1120	ACCOUNTS RECEIVABLE	31	JE	320.75	
AR003	LATE CHARGE INCOME	02/28/82	7100	LATE CHARGE INCOME	32	JE		320.75
AR004	SALES RETURNS	02/28/82	4230	SALES RETURN & ALLOWANCES	33	JE	168.34	
AR004	SALES RETURNS	02/28/82	1120	ACCOUNTS RECEIVABLE	34	JE		168.34
GL001	INSURANCE	02/28/82	6170	INSURANCE EXPENSE	35	JE	123.49	
GL001	INSURANCE	02/28/82	1140	PREPAID INSURANCE	36	JE		100.00
GL001	INSURANCE	02/28/82	1110	CASH	37	JE		23.49
GL002	DEPRECIATION	02/28/82	6160	DEP EXPENSE, EQUIPMENT	38	JE	102.91	
GL002	DEPRECIATION	02/28/82	1510-10	ACCUMULATED DEP, EQUIP	39	JE		102.91
GL003	DEPRECIATION	02/28/82	6150	DEP EXPENSE, BUILDING	40	JE	216.10	
GL003	DEPRECIATION	02/28/82	1520-10	ACCUMULATED DEP, BUILDING	41	JE		216.10
GL004	INTEREST EXPENSE	02/28/82	6180	INTEREST EXPENSE	42	JE	113.20	

DATE: 02/28/82				AAA HARDWARE		PAGE: 2		
DATE RANGE: 02/01/82 TO 02/28/82				GENERAL LEDGER				
ACCOUNT# RANGE: 0000 TO 0000				POSTED TRANSACTIONS				
				JOURNAL ENTRIES				

REFERENCE	DESCRIPTION	DATE	ACCOUNT#	ACCOUNT NAME	TRAN#	SRC	DEBIT	CREDIT
GL004	INTEREST EXPENSE	02/28/82	1110	CASH	43	JE		113.20
GL005	CREDIT UNION DEDUCTIONS	02/28/82	2190	CREDIT UNION PAYABLE	44	JE	60.00	
GL005	CREDIT UNION DEDUCTIONS	02/28/82	1110	CASH	45	JE		60.00
GL006	UNION DUES DEDUCTIONS	02/28/82	2180	UNION DUES PAYABLE	46	JE	120.00	
GL006	UNION DUES DEDUCTIONS	02/28/82	1110	CASH	47	JE		120.00
GL007	PAY UTILITIES	02/28/82	6190	UTILITIES EXPENSE	48	JE	237.89	
GL007	PAY UTILITIES	02/28/82	1110	CASH	49	JE		237.89
GL008	ADJUST INVENTORY	02/28/82	1150	INVENTORY	50	JE	389.40	
GL008	ADJUST INVENTORY	02/28/82	5210	CHANGE IN INVENTORY	51	JE		389.40
TOTAL							38,042.70	38,042.70

*****END OF REPORT

Account Lists

The Account Types List lists all accounts in numerical order within a specified range. The account name, category, and type are listed for each account. Select the Account Types List to obtain the account numbers, account types, and account categories of all or some of the accounts currently being stored. This list is helpful when setting up G/L to make sure that income statements and balance sheets are formatted correctly with accounts listed in their appropriate order according to account number, type, and category. Choose Main Menu Selection 5, "Reports Menu." Then choose Reports Menu Selection 3, "Account List." Next, choose Selection 1, "Account Types."

The Account History List lists all active accounts with their history balances. Select the Account History List if the history amounts entered in G/L Account Maintenance do not balance. Choose Main Menu Selection 5, "Reports Menu." Then choose Reports Menu Selection 3, "Accounts List." Next, choose Selection 2, "Account History."

AAA HARDWARE GENERAL LEDGER ACCOUNT LIST-TYPES			
DATE: 02/28/82 ACCOUNT# RANGE: 0000 TO 0000			
ACCOUNT#	ACCOUNT NAME	CATEGORY	TYPE
1000	ASSETS:	A	H
1100	CURRENT ASSETS:	A	M
1110	CASH	A	A
1120	ACCOUNTS RECEIVABLE	A	A
1130	SUPPLIES	A	A
1140	PREPAID INSURANCE	A	A
1150	INVENTORY	A	A
1400	TOTAL CURRENT ASSETS	A	4
1500	PLANT AND EQUIPMENT:	A	M
1510	EQUIPMENT	A	A
1510-10	ACCUMULATED DEP, EQUIP	A	A
1510-20	NET, EQUIPMENT	A	3
1520	BUILDING	A	A
1520-10	ACCUMULATED DEP, BUILDING	A	A
1520-20	NET, BUILDING	A	3
1800	TOTAL PLANT AND EQUIPMENT	A	4
1900	TOTAL ASSETS	A	5
2000	LIABILITIES:	L	H
2100	CURRENT LIABILITIES:	L	M
2110	ACCOUNTS PAYABLE	L	A
2120	SALES TAX PAYABLE	L	A
2130	FICA PAYABLE	L	A
2140	FED WITHHOLDING PAYABLE	L	A
2150	STATE WITHHOLDING PAYABLE	L	A

DATE: 02/28/82
ACCOUNT# RANGE: 0000 TO 0000

AAA HARDWARE
GENERAL LEDGER
ACCOUNT LIST-TYPES

ACCOUNT#	ACCOUNT NAME	CATEGORY	TYPE
2160	FUI PAYABLE	L	A
2170	OTHER STATE TAX PAYABLE	L	A
2180	UNION DUES PAYABLE	L	A
2190	CREDIT UNION PAYABLE	L	A
2400	TOTAL CURRENT LIABILITIES	L	3
2500	LONG-TERM LIABILITIES:	L	M
2510	MORTGAGE PAYABLE	L	A
2800	TOT LONG-TERM LIABILITIES	L	3
2900	TOTAL LIABILITIES	L	4
3000	CAPITAL:	C	H
3050	NELSON, CAPITAL	C	A
3060	YEAR-TO-DATE P & L	C	A
3800	NELSON, TOTAL CAPITAL	C	4
3900	TOTAL LIABILITIES, EQUITY	C	5
4000	REVENUE:	R	H
4100	SALES:	R	M
4110	SALES-HARDWARE	R	A
4120	SALES-PAINT	R	A
4130	SALES-APPLIANCES	R	A
4190	GROSS SALES	R	3
4230	SALES RETURN & ALLOWANCES	R	A
4240	SALES DISCOUNTS	R	A
4900	NET SALES	R	4
5000	COST OF GOODS SOLD:	G	H
5100	PURCHASES	G	M
5110	PURCHASES	G	A
5120	PURCHASES RETURNS & ALLOW	G	A
5130	PURCHASES DISCOUNTS	G	A
5190	NET PURCHASES	G	3
5210	CHANGE IN INVENTORY	G	A
5500	TOTAL COST OF GOODS SOLD	G	4
5900	GROSS PROFIT FROM SALES	G	5
6000	OPERATING EXPENSES:	E	H
6110	PAYROLL EXPENSE	E	A
6120	EMPLOYER FICA EXPENSE	E	A
6130	FUI EXPENSE	E	A
6140	FREIGHT OUT EXPENSE	E	A
6150	DEP EXPENSE, BUILDING	E	A
6160	DEP EXPENSE, EQUIPMENT	E	A
6170	INSURANCE EXPENSE	E	A
6180	INTEREST EXPENSE	E	A
6190	UTILITIES EXPENSE	E	A
6900	TOTAL OPERATING EXPENSES	E	5
7000	OTHER INCOME & EXPENSE:	O	H
7100	LATE CHARGE INCOME	O	A
7110	FREIGHT INCOME	O	A
7190	TOT OTHER INCOME/EXPENSE	O	5

TOTAL ACCOUNTS: 71

*****END OF REPORT

DATE: 02/28/82
ACCOUNT# RANGE: ALL ACTIVE ACCOUNTS

AAA HARDWARE
GENERAL LEDGER
ACCOUNT LIST-HISTORY

PAGE: 5

ACCOUNT#	ACCOUNT NAME	CATEGORY	MONTH 01 MONTH 07 MONTH 13 MONTH 19	MONTH 02 MONTH 08 MONTH 14 MONTH 20	MONTH 03 MONTH 09 MONTH 15 MONTH 21	MONTH 04 MONTH 10 MONTH 16 MONTH 22	MONTH 05 MONTH 11 MONTH 17 MONTH 23	MONTH 06 MONTH 12 MONTH 18 MONTH 24
6140	FREIGHT OUT EXPENSE	E	133.78 936.46 133.78 .00	267.56 1070.24 344.25 .00	401.34 1204.02 .00 .00	535.12 1337.80 .00 .00	668.90 1471.58 .00 .00	802.68 1605.36 .00 .00
6150	DEP EXPENSE, BUILDING	E	216.10 1512.70 216.10 .00	432.20 1728.80 432.20 .00	648.30 1944.90 .00 .00	864.40 2161.00 .00 .00	1080.50 2377.10 .00 .00	1296.60 2593.20 .00 .00
6160	DEP EXPENSE, EQUIPMENT	E	102.91 720.37 102.91 .00	205.82 823.28 205.82 .00	308.73 926.19 .00 .00	411.64 1029.10 .00 .00	514.55 1132.01 .00 .00	617.46 1234.92 .00 .00
6170	INSURANCE EXPENSE	E	123.49 864.43 123.49 .00	246.98 987.92 246.98 .00	370.47 1111.41 .00 .00	493.96 1234.90 .00 .00	617.45 1358.39 .00 .00	740.94 1481.88 .00 .00
6180	INTEREST EXPENSE	E	113.20 792.40 113.20 .00	226.40 905.60 226.40 .00	339.60 1018.80 .00 .00	452.80 1132.00 .00 .00	566.00 1245.20 .00 .00	679.20 1358.40 .00 .00
6190	UTILITIES EXPENSE	E	349.88 2449.16 349.88 .00	699.76 2799.04 587.77 .00	1049.64 3148.92 .00 .00	1399.52 3498.80 .00 .00	1749.40 3848.68 .00 .00	2099.28 4198.56 .00 .00
7100	LATE CHARGE INCOME	O	329.30- 2305.10- 329.30- .00	658.60- 2634.40- 650.05- .00	987.90- 2963.70- .00 .00	1317.20- 3293.00- .00 .00	1646.50- 3622.30- .00 .00	1975.80- 3951.60- .00 .00
7110	FREIGHT INCOME	O	524.82- 3673.74- 524.82- .00	1049.64- 4198.56- 934.94- .00	1574.46- 4723.38- .00 .00	2099.28- 5248.20- .00 .00	2624.10- 5773.02- .00 .00	3148.92- 6297.84- .00 .00
	TOTAL		.00 .00 .00 .00	.00 .00 .00 .00	.00 .00 .00 .00	.00 .00 .00 .00	.00 .00 .00 .00	.00 .00 .00 .00
TOTAL ACCOUNTS: 40								
*****END OF REPORT								

Trial Balance

The Trial Balance lists all active accounts and their balances. If you wish, you can print a worksheet to help you develop adjusting entries and find errors. To print a Trial Balance, choose Main Menu Selection 6, "End of Period Procedures." Then choose End of Period Procedures Menu Selection 1, "Trial Balance."

Use Trial Balances to:

- Check whether debits and credits are in balance
- Help you develop adjusting entries
- Help you find errors
- Update, prior to the production of financial statements, accounts that have been posted to during the current period

DATE: 02/28/82

AAA HARDWARE
GENERAL LEDGER
TRIAL BALANCE
PERIOD ENDING: 02/28/82

ACCOUNT#	ACCOUNT NAME	CURRENT	DEBIT	CREDIT
1110	CASH	2,005.18	8,022.57	
1120	ACCOUNTS RECEIVABLE	1,229.26	29,399.51	
1130	SUPPLIES	21.20	42.40	
1140	PREPAID INSURANCE	100.00-	1,100.00	
1150	INVENTORY	389.40	38,660.93	
1510	EQUIPMENT	.00	16,800.00	
1510-10	ACCUMULATED DEP, EQUIP	102.91-		9,702.91
1520	BUILDING	.00	120,000.00	
1520-10	ACCUMULATED DEP, BUILDING	216.10-		24,216.10
2110	ACCOUNTS PAYABLE	329.09-		8,350.40
2120	SALES TAX PAYABLE	508.78-		997.58
2130	FICA PAYABLE	258.28-		516.56
2140	FED WITHHOLDING PAYABLE	130.70-		261.40
2150	STATE WITHHOLDING PAYABLE	14.98-		29.96
2160	FUI PAYABLE	47.06-		94.12
2170	OTHER STATE TAX PAYABLE	30.80-		61.60
2180	UNION DUES PAYABLE	.00		120.00
2190	CREDIT UNION PAYABLE	.00		60.00
2510	MORTGAGE PAYABLE	.00		60,000.00
3050	NELSON, CAPITAL	.00		106,642.84
4110	SALES-HARDWARE	6,524.17-		12,677.89
4120	SALES-PAINT	1,701.30-		3,296.33
4130	SALES-APPLIANCES	1,950.20-		3,977.43
4230	SALES RETURN & ALLOWANCES	168.34	384.44	
4240	SALES DISCOUNTS	152.42	275.92	
5110	PURCHASES	6,420.11	13,242.71	
5120	PURCHASES RETURNS & ALLOW	201.99-		459.25
5130	PURCHASES DISCOUNTS	257.20-		565.92
5210	CHANGE IN INVENTORY	389.40-		564.34
6110	PAYROLL EXPENSE	1,927.66	3,855.32	
6120	EMPLOYER FICA EXPENSE	129.14	258.28	
6130	FUI EXPENSE	47.06	94.12	
6140	FREIGHT OUT EXPENSE	210.47	344.25	
6150	DEP EXPENSE, BUILDING	216.10	432.20	
6160	DEP EXPENSE, EQUIPMENT	102.91	205.82	
6170	INSURANCE EXPENSE	123.49	246.98	
6180	INTEREST EXPENSE	113.20	226.40	
6190	UTILITIES EXPENSE	237.89	587.77	
7100	LATE CHARGE INCOME	320.75-		650.05
7110	FREIGHT INCOME	410.12-		934.94
	TOTAL	.00	234,179.62	234,179.62

TOTAL ACCOUNTS: 40

*****END OF REPORT

DATE: 02/28/82

AAA HARDWARE
GENERAL LEDGER
TRIAL BALANCE
PERIOD ENDING: 02/28/82

PAGE: 1

ACCOUNT#	ACCOUNT NAME	CURRENT	-----YEAR-TO-DATE-----		-----ADJUSTMENTS-----		--ADJUSTED TRIAL BALANCE--	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1110	CASH	2,005.18	8,022.57					
1120	ACCOUNTS RECEIVABLE	1,229.26	29,399.51					
1130	SUPPLIES	21.20	42.40					
1140	PREPAID INSURANCE	100.00	1,100.00					
1150	INVENTORY	389.40	38,660.93					
1510	EQUIPMENT	.00	16,800.00					
1510-10	ACCUMULATED DEP, EQUIP	102.91		9,702.91				
1520	BUILDING	.00	120,000.00					
1520-10	ACCUMULATED DEP, BUILDING	216.10		24,216.10				
2110	ACCOUNTS PAYABLE	329.09		8,350.40				
2120	SALES TAX PAYABLE	508.78		997.58				
2130	FICA PAYABLE	258.28		516.56				
2140	FED WITHHOLDING PAYABLE	130.70		261.40				
2150	STATE WITHHOLDING PAYABLE	14.98		29.96				
2160	FUI PAYABLE	47.06		94.12				
2170	OTHER STATE TAX PAYABLE	30.80		61.60				
2180	UNION DUES PAYABLE	.00		120.00				
2190	CREDIT UNION PAYABLE	.00		60.00				
2510	MORTGAGE PAYABLE	.00		60,000.00				
3050	NELSON, CAPITAL	.00		106,642.84				
4110	SALES-HARDWARE	6,524.17		12,677.89				
4120	SALES-PAINT	1,701.30		3,296.33				
4130	SALES-APPLIANCES	1,950.20		3,977.43				
4230	SALES RETURN & ALLOWANCES	168.34	384.44					
4240	SALES DISCOUNTS	152.42	275.92					
5110	PURCHASES	6,420.11	13,242.71					
5120	PURCHASES RETURNS & ALLOW	201.99		459.25				
5130	PURCHASES DISCOUNTS	257.20		565.92				
5210	CHANGE IN INVENTORY	389.40		564.34				
6110	PAYROLL EXPENSE	1,927.66	3,855.32					
6120	EMPLOYER FICA EXPENSE	129.14	258.28					
6130	FUI EXPENSE	47.06	94.12					
6140	FREIGHT OUT EXPENSE	210.47	344.25					
6150	DEP EXPENSE, BUILDING	216.10	432.20					
6160	DEP EXPENSE, EQUIPMENT	102.91	205.82					
6170	INSURANCE EXPENSE	123.49	246.98					
6180	INTEREST EXPENSE	113.20	226.40					
6190	UTILITIES EXPENSE	237.89	587.77					
7100	LATE CHARGE INCOME	320.75		650.05				
7110	FREIGHT INCOME	410.12		934.94				
	TOTAL	.00	234,179.62	234,179.62				

TOTAL ACCOUNTS: 40

*****END OF REPORT

General Ledger

The General Ledger Report lists each Type "A" account, the transactions posted to that account, and the beginning and ending balance of that account for the current period. To print a General Ledger, choose Main Menu Selection 6, "End of Period Procedures." Then choose End of Period Procedures Selection 2, "General Ledger."

Use the General Ledger Report just as you would use a manual general ledger, to provide a record of the transactions that were posted to each individual account during a period.

DATE: 02/28/82

AAA HARDWARE
GENERAL LEDGER
GENERAL LEDGER REPORT
PERIOD ENDING: 02/28/82

PAGE: 1

ACCOUNT#	ACCOUNT NAME	G/L TRAN#	SRC	REF#	DATE	DESCRIPTION	BEGINNING BALANCE	POSTING AMOUNT	ENDING BALANCE
1110	CASH						6,017.39		
		4	JE	PRO01	02/28/82	PAYROLL		1,442.04-	
		17	JE	AP002	02/28/82	PAYMENT ON ACCOUNT		5,863.50-	
		28	JE	AR002	02/28/82	COLLECT ON ACCOUNTS		9,865.30	
		37	JE	GL001	02/28/82	INSURANCE		23.49-	
		43	JE	GL004	02/28/82	INTEREST EXPENSE		113.20-	
		45	JE	GL005	02/28/82	CREDIT UNION DEDUCTIONS		60.00-	
		47	JE	GL006	02/28/82	UNION DUES DEDUCTIONS		120.00-	
		49	JE	GL007	02/28/82	PAY UTILITIES		237.89-	

								2,005.18	8,022.57
1120	ACCOUNTS RECEIVABLE						28,170.25		
		22	JE	AR001	02/28/82	SALES		11,094.57	
		30	JE	AR002	02/28/82	COLLECT ON ACCOUNTS		10,017.72-	
		31	JE	AR003	02/28/82	LATE CHARGE INCOME		320.75	
		34	JE	AR004	02/28/82	SALES RETURNS		168.34-	

								1,229.26	29,399.51
1130	SUPPLIES						21.20		
		13	JE	AP001	02/28/82	PURCHASE		21.20	

								21.20	42.40
1140	PREPAID INSURANCE						1,200.00		
		36	JE	GL001	02/28/82	INSURANCE		100.00-	

								100.00-	1,100.00
1150	INVENTORY						38,271.53		
		50	JE	GL008	02/28/82	ADJUST INVENTORY		389.40	

								389.40	38,660.93

Income Statement

The Income Statement measures the result of business for a given period based on the following equation: income – expenses = profit (or loss). To print an Income Statement, choose Main Menu Selection 6, "End of Period Procedures." Then choose End of Period Procedures Menu Selection 3, "Income Statement."

Use the Income Statement to measure the results of operations for an accounting period.

DATE: 02/28/82		AAA HARDWARE INCOME STATEMENT PERIOD ENDING: 02/28/82			
		-----CURRENT-----		-----YEAR-TO-DATE-----	
		AMOUNT	% OF SALES	AMOUNT	% OF SALES
REVENUE:					
SALES:					
SALES-HARDWARE		6,524.17-	66.2	12,677.89-	65.7
SALES-PAINT		1,701.30-	17.3	3,296.33-	17.1
SALES-APPLIANCES		1,950.20-	19.8	3,977.43-	20.6
		-----		-----	
GROSS SALES		10,175.67-	103.3	19,951.65-	103.4
SALES RETURN & ALLOWANCES		168.34	1.7	384.44	2.0
SALES DISCOUNTS		152.42	1.5	275.92	1.4
		-----		-----	
NET SALES		9,854.91-	100.0	19,291.29-	100.0
COST OF GOODS SOLD:					
PURCHASES					
PURCHASES		6,420.11	65.1	13,242.71	68.6
PURCHASES RETURNS & ALLOW		201.99-	2.0	459.25-	2.4
PURCHASES DISCOUNTS		257.20-	2.6	565.92-	2.9
		-----		-----	
NET PURCHASES		5,960.92	60.5	12,217.54	63.3
CHANGE IN INVENTORY		389.40-	4.0	564.34-	2.9
		-----		-----	
TOTAL COST OF GOODS SOLD		5,571.52	56.5	11,653.20	60.4
		-----		-----	
GROSS PROFIT FROM SALES		4,283.39-	43.5	7,638.09-	39.6
OPERATING EXPENSES:					
PAYROLL EXPENSE		1,927.66	19.6	3,855.32	20.0
EMPLOYER FICA EXPENSE		129.14	1.3	258.28	1.3
FUI EXPENSE		47.06	.5	94.12	.5
FREIGHT OUT EXPENSE		210.47	2.1	344.25	1.8
DEP EXPENSE, BUILDING		216.10	2.2	432.20	2.2

DATE: 02/28/82

AAA HARDWARE
INCOME STATEMENT
PERIOD ENDING: 02/28/82

	-----CURRENT-----		----YEAR-TO-DATE----	
	AMOUNT	% OF SALES	AMOUNT	% OF SALES
DEP EXPENSE, EQUIPMENT	102.91	1.0	205.82	1.1
INSURANCE EXPENSE	123.49	1.3	246.98	1.3
INTEREST EXPENSE	113.20	1.1	226.40	1.2
UTILITIES EXPENSE	237.89	2.4	587.77	3.0
	-----		-----	
TOTAL OPERATING EXPENSES	3,107.92	31.5	6,251.14	32.4
OTHER INCOME & EXPENSE:				
LATE CHARGE INCOME	320.75-	3.3	650.05-	3.4
FREIGHT INCOME	410.12-	4.2	934.94-	4.8
	-----		-----	
TOT OTHER INCOME/EXPENSE	730.87-	7.4	1,584.99-	8.2
	-----		-----	
NET PROFIT OR NET LOSS	1,906.34-	19.3	2,971.94-	15.4

*****END OF REPORT

DATE: 02/28/82

AAA HARDWARE
INCOME STATEMENT
PERIOD ENDING: 02/28/82

PAGE: 1

-----THIS YEAR-----				-----PRIOR YEAR-----				
-----CURRENT-----		-----YEAR-TO-DATE-----		-----CURRENT-----		-----YEAR-TO-DATE-----		
AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	
REVENUE:								
SALES:								
SALES-HARDWARE	6,524.17-	66.2	12,677.89-	65.7	6,153.72-	65.2	12,307.44-	65.2
SALES-PAINT	1,701.30-	17.3	3,296.33-	17.1	1,595.03-	16.9	3,190.06-	16.9
SALES-APPLIANCES	1,950.20-	19.8	3,977.43-	20.6	2,027.23-	21.5	4,054.46-	21.5
<hr/>								
GROSS SALES	10,175.67-	103.3	19,951.65-	103.4	9,775.98-	103.6	19,551.96-	103.6
SALES RETURN & ALLOWANCES	168.34	1.7	384.44	2.0	216.10	2.3	432.20	2.3
SALES DISCOUNTS	152.42	1.5	275.92	1.4	123.50	1.3	247.00	1.3
<hr/>								
NET SALES	9,854.91-	100.0	19,291.29-	100.0	9,436.38-	100.0	18,872.76-	100.0
COST OF GOODS SOLD:								
PURCHASES								
PURCHASES	6,420.11	65.1	13,242.71	68.6	6,822.60	72.3	13,645.20	72.3
PURCHASES RETURNS & ALLOW	201.99-	2.0	459.25-	2.4	257.26-	2.7	514.52-	2.7
PURCHASES DISCOUNTS	257.20-	2.6	565.92-	2.9	308.72-	3.3	617.44-	3.3
<hr/>								
NET PURCHASES	5,960.92	60.5	12,217.54	63.3	6,256.62	66.3	12,513.24	66.3
CHANGE IN INVENTORY	389.40-	4.0	564.34-	2.9	174.94-	1.9	349.88-	1.9
<hr/>								
TOTAL COST OF GOODS SOLD	5,571.52	56.5	11,653.20	60.4	6,081.68	64.4	12,163.36	64.4
<hr/>								
GROSS PROFIT FROM SALES	4,283.39-	43.5	7,638.09-	39.6	3,354.70-	35.6	6,709.40-	35.6
OPERATING EXPENSES:								
PAYROLL EXPENSE	1,927.66	19.6	3,855.32	20.0	1,927.66	20.4	3,855.32	20.4
EMPLOYER FICA EXPENSE	129.14	1.3	258.28	1.3	129.14	1.4	258.28	1.4
FUEL EXPENSE	47.06	.5	94.12	.5	47.06	.5	94.12	.5
FREIGHT OUT EXPENSE	210.47	2.1	344.25	1.8	133.78	1.4	267.56	1.4
DEP EXPENSE, BUILDING	216.10	2.2	432.20	2.2	216.10	2.3	432.20	2.3
DEP EXPENSE, EQUIPMENT	102.91	1.0	205.82	1.1	102.91	1.1	205.82	1.1
INSURANCE EXPENSE	123.49	1.3	246.98	1.3	123.49	1.3	246.98	1.3

DATE: 02/28/82

AAA HARDWARE
INCOME STATEMENT
PERIOD ENDING: 02/28/82

PAGE: 2

	-----THIS YEAR-----				-----PRIOR YEAR-----			
	-----CURRENT-----		-----YEAR-TO-DATE-----		-----CURRENT-----		-----YEAR-TO-DATE-----	
	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES
INTEREST EXPENSE	113.20	1.1	226.40	1.2	113.20	1.2	226.40	1.2
UTILITIES EXPENSE	237.89	2.4	587.77	3.0	349.88	3.7	699.76	3.7
TOTAL OPERATING EXPENSES	3,107.92	31.5	6,251.14	32.4	3,143.22	33.3	6,286.44	33.3
OTHER INCOME & EXPENSE:								
LATE CHARGE INCOME	320.75-	3.3	650.05-	3.4	329.30-	3.5	658.60-	3.5
FREIGHT INCOME	410.12-	4.2	934.94-	4.8	524.82-	5.6	1,049.64-	5.6
TOT OTHER INCOME/EXPENSE	730.87-	7.4	1,584.99-	8.2	854.12-	9.1	1,708.24-	9.1
NET PROFIT OR NET LOSS	1,906.34-	19.3	2,971.94-	15.4	1,065.60-	11.3	2,131.20-	11.3

*****END OF REPORT

Cost of Goods Sold Schedule

The Cost of Goods Sold Schedule is a report based on the equation "Beginning Inventory + Cost of Goods Purchased - Ending Inventory = Cost of Goods Sold." In addition to current period amounts, you can also print year-to-date amounts. To print a Cost of Goods Sold Schedule, choose Main Menu Selection 6, "End of Period Procedures." Then choose End of Period Procedures Menu Selection 3, "Income Statement." You can print a Cost of Goods Sold Schedule after printing the Income Statement or after aborting the Income Statement.

DATE: 02/28/82	AAA HARDWARE COST OF GOODS SOLD SCHEDULE PERIOD ENDING: 02/28/82			
	-----CURRENT-----		-----YEAR-TO-DATE-----	
BEGINNING INVENTORY		38,271.53		38,096.59
PURCHASES	6,420.11		13,242.71	
LESS: RETURNS AND ALLOWANCES	201.99		459.25	
PURCHASE DISCOUNTS	257.20		565.92	
NET PURCHASES	5,960.92		12,217.54	
COST OF GOODS PURCHASED		5,960.92		12,217.54
GOODS AVAILABLE FOR SALE		44,232.45		50,314.13
ENDING INVENTORY		38,660.93		38,660.93
COST OF GOODS SOLD		5,571.52		11,653.20
*****END OF REPORT				

Balance Sheet

The Balance Sheet is a report based on the equation "assets - liabilities = equity." In addition to current year totals, you can also print previous year totals (if the history amounts are stored on the diskette). To print a Balance Sheet, choose Main Menu Selection 6, "End of Period Procedures." Then choose End of Period Procedures Menu Selection 4, "Balance Sheet."

Use the Balance Sheet to illustrate your company's present financial position.

DATE: 02/28/82	AAA HARDWARE BALANCE SHEET PERIOD ENDING: 02/28/82	
ASSETS:		
CURRENT ASSETS:		
CASH	8,022.57	
ACCOUNTS RECEIVABLE	29,399.51	
SUPPLIES	42.40	
PREPAID INSURANCE	1,100.00	
INVENTORY	38,660.93	
TOTAL CURRENT ASSETS		77,225.41
PLANT AND EQUIPMENT:		
EQUIPMENT	16,800.00	
ACCUMULATED DEP, EQUIP	9,702.91-	
NET, EQUIPMENT		7,097.09
BUILDING	120,000.00	
ACCUMULATED DEP, BUILDING	24,216.10-	
NET, BUILDING		95,783.90
TOTAL PLANT AND EQUIPMENT		102,880.99
TOTAL ASSETS		180,106.40

DATE: 02/28/82

AAA HARDWARE
BALANCE SHEET
PERIOD ENDING: 02/28/82

LIABILITIES:

CURRENT LIABILITIES:

ACCOUNTS PAYABLE	8,350.40-
SALES TAX PAYABLE	997.58-
FICA PAYABLE	516.56-
FED WITHHOLDING PAYABLE	261.40-
STATE WITHHOLDING PAYABLE	29.96-
FUI PAYABLE	94.12-
OTHER STATE TAX PAYABLE	61.60-
UNION DUES PAYABLE	120.00-
CREDIT UNION PAYABLE	60.00-

TOTAL CURRENT LIABILITIES	-----	10,491.62-
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LONG-TERM LIABILITIES:

MORTGAGE PAYABLE	60,000.00-
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TOT LONG-TERM LIABILITIES	-----	60,000.00-
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TOTAL LIABILITIES	-----	70,491.62-
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CAPITAL:

NELSON, CAPITAL	106,642.84-
YEAR-TO-DATE P & L	2,971.94-

NELSON, TOTAL CAPITAL	-----	109,614.78-
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TOTAL LIABILITIES, EQUITY	-----	180,106.40-
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*****END OF REPORT

DATE: 02/28/82

AAA HARDWARE
BALANCE SHEET
PERIOD ENDING: 02/28/82

PAGE: 1

	-----THIS YEAR-----	-----PRIOR YEAR-----
ASSETS:		
CURRENT ASSETS:		
CASH	8,022.57	7,433.16
ACCOUNTS RECEIVABLE	29,399.51	23,952.69
SUPPLIES	42.40	42.40
PREPAID INSURANCE	1,100.00	1,100.00
INVENTORY	38,660.93	36,347.19
TOTAL CURRENT ASSETS	77,225.41	68,875.44
PLANT AND EQUIPMENT:		
EQUIPMENT	16,800.00	16,800.00
ACCUMULATED DEP, EQUIP	9,702.91-	8,467.99-
NET, EQUIPMENT	7,097.09	8,332.01
BUILDING	120,000.00	120,000.00
ACCUMULATED DEP, BUILDING	24,216.10-	21,622.90-
NET, BUILDING	95,783.90	98,377.10
TOTAL PLANT AND EQUIPMENT	102,880.99	106,709.11
TOTAL ASSETS	180,106.40	175,584.55
LIABILITIES:		
CURRENT LIABILITIES:		
ACCOUNTS PAYABLE	8,350.40-	17,476.47-
SALES TAX PAYABLE	997.58-	977.60-
FICA PAYABLE	516.56-	516.56-
FED WITHHOLDING PAYABLE	261.40-	261.40-
STATE WITHHOLDING PAYABLE	29.96-	29.96-

DATE: 02/28/82

AAA HARDWARE
BALANCE SHEET
PERIOD ENDING: 02/28/82

PAGE: 2

	-----THIS YEAR-----	-----PRIOR YEAR-----
FUI PAYABLE	94.12-	94.12-
OTHER STATE TAX PAYABLE	61.60-	61.60-
UNION DUES PAYABLE	120.00-	120.00-
CREDIT UNION PAYABLE	60.00-	60.00-
TOTAL CURRENT LIABILITIES	10,491.62-	19,597.71-
LONG-TERM LIABILITIES:		
MORTGAGE PAYABLE	60,000.00-	60,000.00-
TOT LONG-TERM LIABILITIES	60,000.00-	60,000.00-
TOTAL LIABILITIES	70,491.62-	79,597.71-
CAPITAL:		
NELSON, CAPITAL	106,642.84-	93,855.64-
YEAR-TO-DATE P & L	2,971.94-	2,131.20-
NELSON, TOTAL CAPITAL	109,614.78-	95,986.84-
TOTAL LIABILITIES, EQUITY	180,106.40-	175,584.55-

*****END OF REPORT

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Z

RADIO SHACK, A DIVISION OF TANDY CORPORATION

U.S.A.: FORT WORTH, TEXAS 76102
CANADA: BARRIE, ONTARIO L4M 4W5

TANDY CORPORATION

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