General Subsidiary System Administration Manual

Confidential Information

This document contains proprietary and valuable, confidential trade secret information of
APPX Software, Inc., Richmond, Virginia

Notice of Authorship

This publication and the computer software it relates to were authored by APPX Software, Inc.

© **1995** by APPX Software, Inc.
1100 Boulders Parkway
Richmond, Virginia 23225

APPX® is a registered copyright of APPX Software, Inc.

All rights reserved. No part of this publication may be reproduced or used in any form or
by any means, electronic or mechanical, including photocopying and recording, or by any information storage and
retrieval system, without permission in writing from APPX Software, Inc.

Chapter 1: General Information 1
Introduction 2
What Is General Subsidiary? 2
How Can a Subsidiary Ledger Be Established? 2
When Can a Subsidiary Ledger Be Utilized? 3
Purpose 3
Contents 3
Other Manuals 4
Phases 4
Initial Setup 4
Live Operations 4
Recovery Processing 4
Major Functions 5
Application Features 5
Application Interfaces 6
General Subsidiary 7

Chapter 2: Monthly Processing 9
Option 1 - Transactions by Account Report 10
Option 2 - Budget Comparison by Account Report 12
Option 3 - Summary by Account Report 14
Option 4 - Print All Required Reports 15
Option 5 - Monthly Status Inquiry 18
Option 6 - Close Month 19
Option 7 - Clear Life-to-Date Balances 20

Chapter 3: File Maintenance 21
Option 1 - Subsidiary Codes 22
Option 2 - Subsidiary Codes by Account 24
Option 3 - Parameters 29
Option 4 - Subsidiary Codes List 31
Option 5 - Subsidiary Codes by Account List 32
Option 6 - Parameters List 34
Option 7 - Copy Subsidiary Code 35
Option 8 - Delete Subsidiary Code 37

Chapter 4: Reports and Inquiry 39
Option 1 - Transactions by Subsidiary Code Report 40

Option 2 - Budget Comparison by Subsidiary Code Report 42
Option 3 - Balances by Subsidiary Code Report 44
Option 4 - Balances by Account Report 46
Option 5 - Summary by Subsidiary Code Report 48
Option 6 - Chart of accounts with Subsidiary Codes 49
Option 7 - Trial Balance with Subsidiary Codes 51
Option 8 - Transactions by Account Inquiry 54
Option 9 - Transactions by Subsidiary Code Inquiry 55
Option 10 - Budget Comparison by Account Inquiry 56
Option 11 - Budget Comparison by Subsidiary Code Inquiry 57
Option 12 - Balances by Subsidiary Code Inquiry 58
Option 13 - Balances by Account Inquiry 59

Chapter 1: General Information

Introduction

What Is General Subsidiary?

General Subsidiary functions as a subsidiary ledger to General Ledger. It is a means by which you can expand any account by any number of segments. It provides a further breakdown of account balance information by allowing a "subsidiary code" to be appended to the account number during transaction processing. This in turn allows you to track various revenue, expense, or asset transactions explicitly. General Subsidiary can substantially reduce the number of accounts in General Ledger by eliminating the need to establish separate account numbers simply to provide an audit trail for various types of activity.

For example, you might want to keep track of costs and income from a particular product or service that you sell. If you have Accounts Payable, when you purchase goods that contribute to the making of that product or service, you can identify the subsidiary code as well as the account number on the invoice line item If you have Accounts Receivable, you can identify the revenues produced by that product or service on the sales invoice line item by supplying the subsidiary code. The sum of all those subsidiary postings can then tell you which of your products or services is the most profitable.

Another example of the use of General Subsidiary might be to identify and collect information on the costs associated with creating a product. These products could be as diverse as the construction of a building, the manufacturing of machines from purchased parts, or the writing and publishing of a book.

Other examples of the use of General Subsidiary might be to track travel and entertainment expenses according to the salesperson incurring the expense, or to record individual equipment or property purchases running through various asset accounts. Yet another use of General Subsidiary might be to keep a log of individual depreciation postings.

How Can a Subsidiary Ledger Be Established?

A subsidiary ledger is established for a specific account by entering a Sub Type of 'GL' on the Chart of Accounts record for that account. Then, to categorize transactions for that account, you can identify subsidiary codes in General Subsidiary. Subsequently, when you enter transactions for that account in other applications in the system, you must identify which subsidiary code is to receive the transaction when it is posted. Once posted to the detail and summary files in General Subsidiary, information can be reviewed both by account and by subsidiary code, either in hard copy form or by inquiry. To satisfy both financial and job costing requirements, information is accumulated on a month-to-date, year-to-date, and life-to-date basis.

If you do not have Accounts Payable or Accounts Receivable, you can still collect information in General Subsidiary by entering the amounts as Journal Entries in General Ledger. If you have Inventory Control, Order Entry, or Purchase Orders, you can also extract information from these applications. Only General Ledger is required to operate General Subsidiary; all other applications are optional.

When Can a Subsidiary Ledger Be Utilized?

While a subsidiary ledger can be created for any account in General Ledger, it is important to understand that General Subsidiary is designed to maintain transaction detail — not necessarily balance history. As a result, it is possible to select all transactions for a specific account/subsidiary code combination for a specific month and year, and to generate a subtotal for those transactions in General Subsidiary. However, it may not be possible to request a total (or balance) for an account/subsidiary code combination as of the end of a specific month in General Subsidiary; rather, General Ledger is where cumulative monthly balances are kept, for however long you choose.

In other words, a subsidiary ledger is:

a) most appropriate for accounts which require an audit trail of individual postings accumulated according to well-defined categories. Transactions within each category can include year-to-date and life-to-date summaries, and budgeting can be defined at the subsidiary code/account level.

b) not appropriate for accounts which require access to historical monthly totals for each category, either for financial statements or for ratio analysis in General Ledger.

Purpose

This manual provides instructions for using the Live Operations phase of the General Subsidiary application. Use this manual as a guide for performing day-to-day and monthly procedures.

The features described in this manual are included in the standard General Subsidiary application. Any modification to the software or documentation is the responsibility of the software consultant who makes the modification.

Contents

In addition to an overview explaining the functions of the application, this manual includes:

- Sample screen displays
- Data field characteristics
- Explanations of valid entries
- Default sort sequences
- Selection criteria for all outputs
- Sample reports, lists, and inquires

Other Manuals

The *APPX User manual* provides general information about starting up your system, making entries, printing, and using other features common to all APPX applications. Since the information contained in the *APPX User manual* is not repeated in this or other APPX manuals, you should read it carefully prior to working with the system.

The General Subsidiary System Administration manual, which describes both the Initial Setup phase and the Recovery Processing phase of the General Subsidiary application, and this manual complete the set of user manuals available for APPX General Subsidiary application.

For questions about the computer hardware used at your installation, please refer to the manuals provided by the hardware manufacturer.

Phases

APPX General Subsidiary operates in three distinct phases:

- Initial Setup
- Live Operations
- Recovery Processing

Initial Setup

During Initial Setup, master files and system-maintained files can be set up and transaction history can be entered. Information entered during the Initial Setup phase provides the basis for Live Operations.

Live Operations

The Live Operations phase is used to perform file maintenance, report generation, and monthly processing functions.

In Live Operations, master files can be maintained, many different types of reports can be printed, and information can be viewed using a variety of inquiries. Special programs are available to copy or delete subsidiary codes, and to zero Life-to-Date totals. End-of-month processing is available to delete obsolete historical information.

Recovery Processing

There is a certain day-to-day risk of losing data due to sudden power surges or outages and other system problems. Recovery Processing is used to manually restore information to system-maintained files which are normally not accessible during Live Operations.

Major Functions

General Subsidiary collects data from other applications, organizes it, and produces various reports. Month-to-date, year-to-date, and life-to-date totals are kept; detail can be kept for the current month, for the current fiscal year, or indefinitely Year-to-date and life-to-date budgets are provided for comparative reporting.

Major functions include:

- File Maintenance
- Reports and Inquiry
- Monthly Processing

The features described in this manual are included in the APPX turnkey General Subsidiary application. Any modification to the software or documentation is the responsibility of the software consultant who makes the modification.

Application Features

The primary feature of General Subsidiary is its flexibility. It can be used to track any subset of accounting figures that you might want.

A subsidiary code can utilize any number of accounts; for example, if you are tracking the cost of producing a particular product, you would need to know what portion of the total cost was wages expense, what portion was purchases expense, what portion was inventory, and so forth. Each of these items would be a different account. In the same manner, an account can be included in as many subsidiary codes as necessary. The combinations of account number and subsidiary code are defined in the Subsidiary Codes by Account file.

Each account number and subsidiary code combination can be assigned an annual budget and a “lifetime" budget. The purpose of the lifetime budget is to allow you to analyze cost efficiency over a complete project without regard to whether or not the length of the project spans more than one fiscal year. When tracking revenues rather than expenses, the “budget” amount can be used as a “projected” amount.

Varying amounts of detail information can be kept. You can keep all the detail; you can keep detail just for the current fiscal year; or you can keep detail only for the current month. You can summarize the detail monthly or annually and place the information in a “Balance Forward” record. Also, beginning balance, debits, credits, month-to-date totals, year-to-date totals, and life-to-date totals are kept for each combination of account number and subsidiary code.

There are a wide variety of reports available in General Subsidiary. Most reports can be organized and printed by subsidiary code as well as by account. Reports include Transactions by Subsidiary Code, Transactions by Account, Balances by Subsidiary Code, Balances by Account, Budget Comparison by Subsidiary Code, Budget Comparison by Account, Summary by Subsidiary Code, and Summary by Account. You can also print a Chart of Accounts with Subsidiary Codes and a Trial Balance with Subsidiary Codes. In addition, several inquiries allow you on-line access to the information.

General Subsidiary requires General Ledger to operate, and indeed is assumed to be in the same accounting period as General Ledger. To ensure that this will always be the case, you can choose to have the Close Month utility in General Ledger also close the month in General Subsidiary.

Application Interfaces

The combination of General Ledger, General Subsidiary, and other APPX accounting applications, such as Accounts Receivable and Accounts Payable, provides a fully integrated system for effective management and control of your business. There are many separate applications that can be installed, in whatever configuration best suits your requirements. Components of each application contribute to the overall effectiveness of the system. The particular combination which is most effective for your installation, as well as the specific way in which the applications interact, will be determined by the specialized needs of your company.

Information contained in the master files of one application may be accessed, modified, updated or even entered from another application. This eliminates the need for computer storage space and increasing accuracy.

General Subsidiary many be installed along with General Ledger as a stand-alone system, or as part of a system that includes Budget Analysis, Accounts Payable, Account Receivable, Inventory Control, Purchase Orders, Order Entry, Commission Accounting, and Sales Analysis. In a multi-application system, data can be exchanged between applications.

Depending on system configuration, General Subsidiary receives postings from the following applications:

Accounts Receivable
- Invoices
- Direct Cash Receipts
- Adjustments

Order Entry
- Invoices

Accounts Payable
• Invoices
• Adjustments
• Direct Purchases

Purchase Orders
• Invoices

Inventory Control
• Receipts
• Adjustments
• Product Transfers
• Material Requisitions

General Subsidiary

This is the primary General Subsidiary menu. It allows you to access specific General Subsidiary submenus.

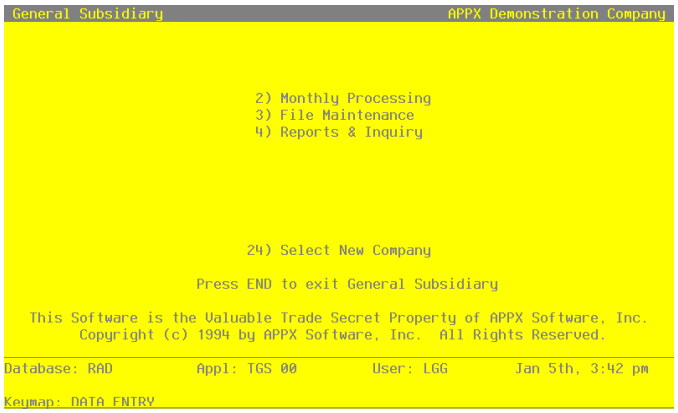


Figure 1. The General Subsidiary Application Main Menu

Chapter 2: Monthly Processing

This menu allows you to print monthly reports and close the month in General Subsidiary.

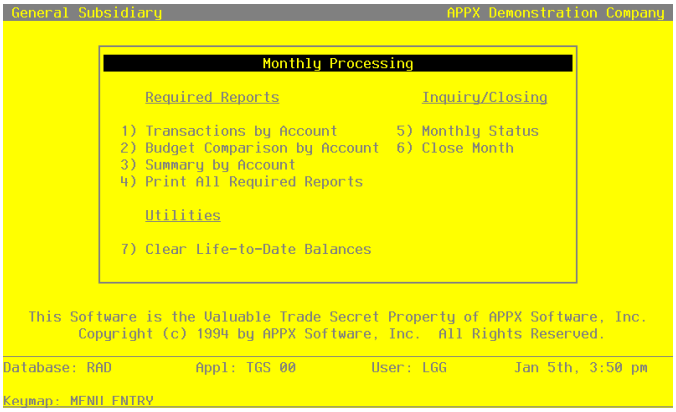


Figure 2. The General Subsidiary Monthly Processing Screen

Option 1 - Transactions by Account Report

This function prints the information stored in the Subsidiary Code Postings file, sorted by subsidiary code within account number. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Code Postings information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component and Subsidiary Code, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Transactions by Account Report, this step formats the Subsidiary Code Postings information. The following data items are shown: Journal Code, Operator ID, Control No, Source Trx No, Reference, Fiscal Month, Fiscal Year, Transaction Date, Description, and Amount. As appropriate, group headings and totals appear whenever a change occurs in Account or Subsidiary Code.

A sample output is shown below.

```
                                                    Expert Computing, Inc.
11/08/94 16:26                                                                                                                LGG Page:  1
                                                 Transactions by Account Report

          Jrnl   Oper/Cntrl    Trx   Ref      Mo/Yr   Trx Date   Description                                    Amount
=================================================================================================================================



Account 4190000001MA  Freight Out, Sales/Mfg.


Subsidiary Code JONES  Salesperson Sam Jones

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                     3,157
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                     1,485
                                                                                                      ___
                                                          – Subsidiary Code Subtotals –>             4,642
                                                                                                      ======


Subsidiary Code PETERS  Salesperson George Peters

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                     2,277
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                     1,239
                                                                                                      ___
                                                          – Subsidiary Code Subtotals –>             3,516
                                                                                                      ======


Subsidiary Code WILLIAMS  Salesperson Kris Williams

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                     2,984
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                     1,371
                                                                                                      ___
                                                          – Subsidiary Code Subtotals –>             4,355
                                                                                                      ======

                                                                                                      ___
                                                                – Account Subtotals –>              12,513
                                                                                                      ======

                                                                                                      ___
                                                                    – Grand Totals –>               12,513
                                                                                                      ======
```

Option 2 - Budget Comparison by Account Report

This function prints a summary of the Subsidiary Codes by Account file, sorted by subsidiary code within account number. The following processing steps accomplish this job.

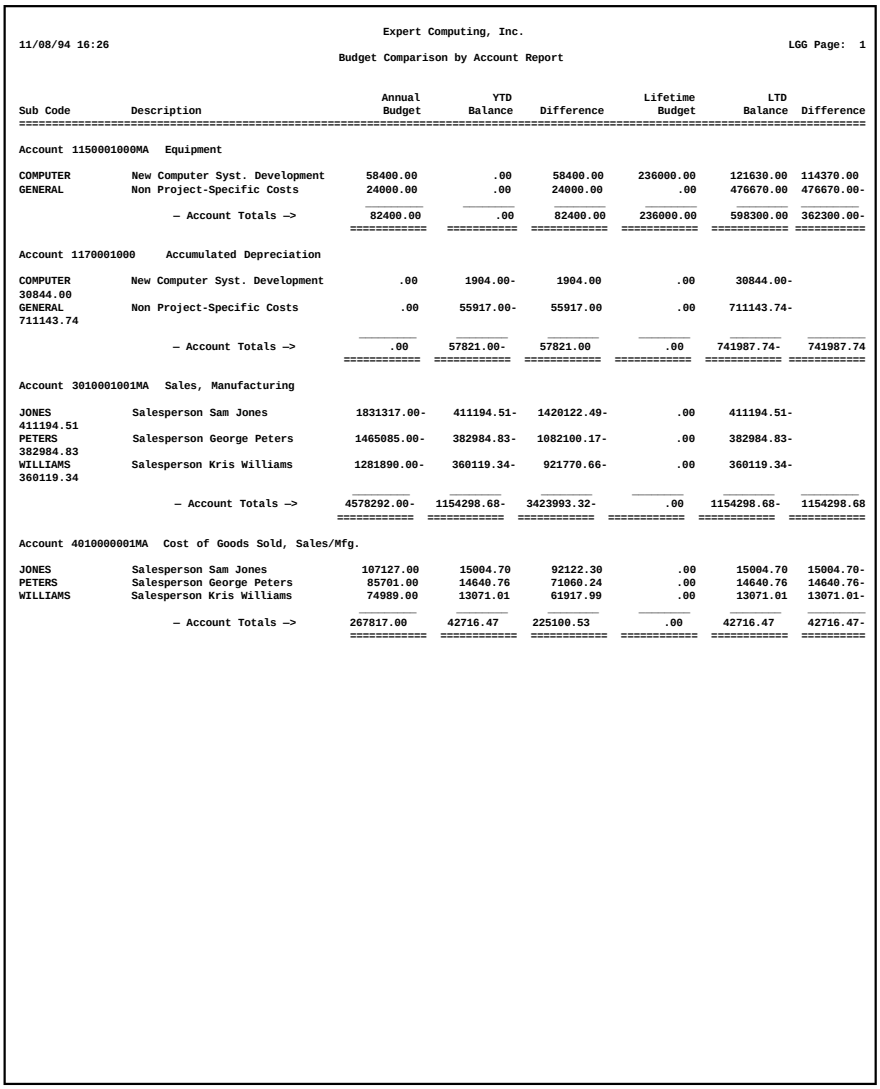
Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Budget Comparison by Account Report, this step formats the Subsidiary Codes by Account information. The following data items are shown: Subsidiary Code, Description, Annual Budget, Year-to-Date Balance, Difference, Lifetime Budget, Life-to-Date Balance, and Difference. As appropriate, group headings and totals appear whenever a change occurs in Account.

A sample is shown below.



Expert Computing, Inc.

11/08/94 16:26 LGG Page: 1

Budget Comparison by Account Report

Sub Code	Description	Annual Budget	YTD Balance	Difference	Lifetime Budget	LTD Balance	Difference
Account 1150001000MA Equipment							
COMPUTER	New Computer Syst. Development	58400.00	.00	58400.00	236000.00	121630.00	114370.00
GENERAL	Non Project-Specific Costs	24000.00	.00	24000.00	.00	476670.00	476670.00-
	— Account Totals —>	82400.00	.00	82400.00	236000.00	598300.00	362300.00-
Account 1170001000 Accumulated Depreciation							
COMPUTER	New Computer Syst. Development	.00	1904.00-	1904.00	.00	30844.00-	30844.00
GENERAL	Non Project-Specific Costs	.00	55917.00-	55917.00	.00	711143.74-	711143.74
	— Account Totals —>	.00	57821.00-	57821.00	.00	741987.74-	741987.74
Account 3010001001MA Sales, Manufacturing							
JONES	Salesperson Sam Jones	1831317.00-	411194.51-	1420122.49-	.00	411194.51-	411194.51
PETERS	Salesperson George Peters	1465085.00-	382984.83-	1082100.17-	.00	382984.83-	382984.83
WILLIAMS	Salesperson Kris Williams	1281890.00-	360119.34-	921770.66-	.00	360119.34-	360119.34
	— Account Totals —>	4578292.00-	1154298.68-	3423993.32-	.00	1154298.68-	1154298.68
Account 4010000001MA Cost of Goods Sold, Sales/Mfg.							
JONES	Salesperson Sam Jones	107127.00	15004.70	92122.30	.00	15004.70	15004.70-
PETERS	Salesperson George Peters	85701.00	14640.76	71060.24	.00	14640.76	14640.76-
WILLIAMS	Salesperson Kris Williams	74989.00	13071.01	61917.99	.00	13071.01	13071.01-
	— Account Totals —>	267817.00	42716.47	225100.53	.00	42716.47	42716.47-

Option 3 - Summary by Account Report

This function prints net totals by account from the Subsidiary Codes by Account file. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Summary by Account Report, this step formats the Subsidiary Codes by Account information. Totals appear whenever a change occurs in Account; the following items are accumulated: Beginning Balance, Debits, Credits, Month-to-Date Balance, Year-to-Date Balance, and Life-to-Date Balance. Grand totals print at the end.

A sample output is shown below.

Expert Computing, Inc.

11/08/94 16:27 LGG Page: 1

Summary by Account Report

Account	Description	Begin Balance	Debits	Credits	MTD Balance	YTD Balance	LTD Balance
1150001000MA	Equipment	598300.00	.00	.00	.00	.00	598300.00
1170001000	Accumulated Depreciation	684166.74-	.00	57821.00-	57821.00-	57821.00-	741987.74-
3010001001MA	Sales, Manufacturing	.00	.00	1154298.68-	410961.42-	1154298.68-	1154298.68-
4010000001MA	Cost of Goods Sold, Sales/Mfg.	.00	42716.47	.00	15715.54	42716.47	42716.47
4020000001MA	Sales Commissions, Mfg.	.00	74333.73	.00	.00	74333.73	74333.73
4040001000	Depreciation Expense	.00	57821.00	.00	57821.00	57821.00	86761.00
4080000000	Salaries Expense	.00	84310.52	.00	84310.52	84310.52	162162.61
4090000000MA	Repairs and Maintenance, Mfg.	.00	60573.25	.00	60573.25	60573.25	94283.76
4100000001MA	Promotion/Advertising, Mfg.	.00	32250.00	.00	10800.00	32250.00	32250.00
4110000000	Travel and Entertainment	.00	34737.16	.00	34737.16	34737.16	90378.41
4110000001MA	Travel & Entertainment, Sales	.00	43993.56	.00	19463.15	43993.56	43993.56
4160000000	Direct Labor	.00	158132.95	.00	158132.95	158132.95	262699.26
4180000000	Indirect Labor	.00	24731.95	.00	24731.95	24731.95	109946.64
4190000001MA	Freight Out, Sales/Mfg.	.00	12512.87	.00	4095.53	12512.87	12512.87
	— Grand Totals —>	85866.74-	626113.46	1212119.68-	1598.63	586006.22-	285948.11-

Option 4 - Print All Required Reports

This function will queue all required end of month reports together. The following processing steps accomplish this job.

Step 1
This disposition type is used for all standard General Subsidiary reports.

Step 2
In preparation for performing a sort/selection process on the Subsidiary Code Postings information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component and Subsidiary Code, with the option to enter user-specified comparisons at run time.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Transactions by Account Report, this step formats the Subsidiary Code Postings information. The following data items are shown: Journal Code, Operator ID, Control No, Source Trx No, Reference, Fiscal Month, Fiscal Year, Transaction Date, Description, and Amount. As appropriate, group headings and totals appear whenever a change occurs in Account or Subsidiary Code.

A sample output is shown below.

```
                                                    Expert Computing, Inc.
11/08/94 16:26                                                                                                  LGG Page:  1
                                                Transactions by Account Report

          Jrnl   Oper/Cntrl    Trx   Ref      Mo/Yr   Trx Date   Description                                Amount
=================================================================================================================================



Account 4190000001MA  Freight Out, Sales/Mfg.

Subsidiary Code JONES  Salesperson Sam Jones

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                   3,157
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                   1,485
                                                                                                    ___
                                                          — Subsidiary Code Subtotals —>           4,642
                                                                                                    ======

Subsidiary Code PETERS  Salesperson George Peters

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                   2,277
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                   1,239
                                                                                                    ___
                                                          — Subsidiary Code Subtotals —>           3,516
                                                                                                    ======

Subsidiary Code WILLIAMS  Salesperson Kris Williams

                 SRR / 0000   0000   EOM      02 90   07/13/89   Balance Forward                   2,984
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                   1,371
                                                                                                    ___
                                                          — Subsidiary Code Subtotals —>           4,355
                                                                                                    ======

                                                                                                    ___
                                                                — Account Subtotals —>            12,513
                                                                                                    ======

                                                                                                    ___
                                                                    — Grand Totals —>             12,513
                                                                                                    ======
```

Step 5
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 6
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 7

In order to print the Budget Comparison by Account Report, this step formats the Subsidiary Codes by Account information. The following data items are shown: Subsidiary Code, Description, Annual Budget, Year-to-Date Balance, Difference, Lifetime Budget, Life-to-Date Balance, and Difference. As appropriate, group headings and totals appear whenever a change occurs in Account.

A sample output is shown below.

Expert Computing, Inc.

11/08/94 16:26 LGG Page: 1

Budget Comparison by Account Report

Sub Code	Description	Annual Budget	YTD Balance	Difference	Lifetime Budget	LTD Balance	Difference
Account 1150001000MA Equipment							
COMPUTER	New Computer Syst. Development	58400.00	.00	58400.00	236000.00	121630.00	114370.00
GENERAL	Non Project-Specific Costs	24000.00	.00	24000.00	.00	476670.00	476670.00-
	— Account Totals —>	82400.00	.00	82400.00	236000.00	598300.00	362300.00-
Account 1170001000 Accumulated Depreciation							
COMPUTER	New Computer Syst. Development	.00	1904.00-	1904.00	.00	30844.00-	30844.00
GENERAL	Non Project-Specific Costs	.00	55917.00-	55917.00	.00	711143.74-	711143.74
	— Account Totals —>	.00	57821.00-	57821.00	.00	741987.74-	741987.74
Account 3010001001MA Sales, Manufacturing							
JONES	Salesperson Sam Jones	1831317.00-	411194.51-	1420122.49-	.00	411194.51-	411194.51
PETERS	Salesperson George Peters	1465085.00-	382984.83-	1082100.17-	.00	382984.83-	382984.83
WILLIAMS	Salesperson Kris Williams	1281890.00-	360119.34-	921770.66-	.00	360119.34-	360119.34
	— Account Totals —>	4578292.00-	1154298.68-	3423993.32-	.00	1154298.68-	1154298.68
Account 4010000001MA Cost of Goods Sold, Sales/Mfg.							
JONES	Salesperson Sam Jones	107127.00	15004.70	92122.30	.00	15004.70	15004.70-
PETERS	Salesperson George Peters	85701.00	14640.76	71060.24	.00	14640.76	14640.76-
WILLIAMS	Salesperson Kris Williams	74989.00	13071.01	61917.99	.00	13071.01	13071.01-
	— Account Totals —>	267817.00	42716.47	225100.53	.00	42716.47	42716.47-

Step 8

In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 9
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 10
In order to print the Summary by Account Report, this step formats the Subsidiary Codes by Account information. Totals appear whenever a change occurs in Account; the following items are accumulated: Beginning Balance, Debits, Credits, Month-to-Date Balance, Year-to-Date Balance, and Life-to-Date Balance. Grand totals print at the end.

A sample output is shown below.

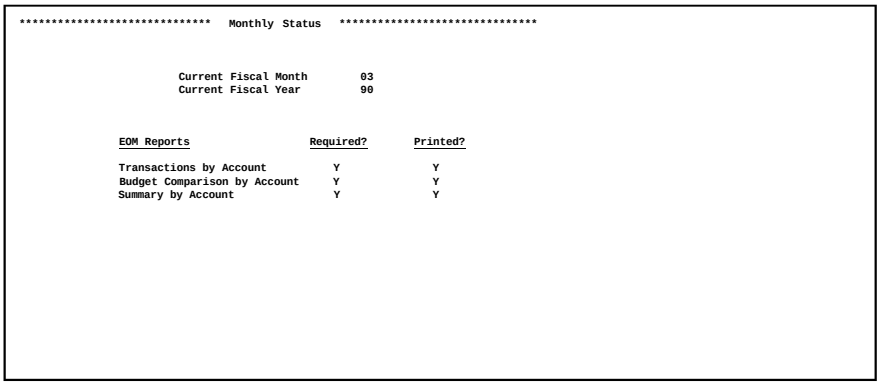
```
                                                    Expert Computing, Inc.
11/08/94 16:27                                                                                                  LGG Page:  1
                                                  Summary by Account Report

Account       Description                      Begin Balance        Debits       Credits   MTD Balance   YTD Balance   LTD
Balance
=================================================================================================================================
1150001000MA  Equipment                           598300.00           .00           .00           .00           .00    598300.00
1170001000    Accumulated Depreciation            684166.74-          .00      57821.00-     57821.00-     57821.00-  741987.74-
3010001001MA  Sales, Manufacturing                     .00           .00    1154298.68-    410961.42-   1154298.68- 1154298.68-
4010000001MA  Cost of Goods Sold, Sales/Mfg.           .00      42716.47           .00      15715.54      42716.47     42716.47
4020000001MA  Sales Commissions, Mfg.                  .00      74333.73           .00           .00      74333.73     74333.73
4040001000    Depreciation Expense                     .00      57821.00           .00      57821.00      57821.00     86761.00
4080000000    Salaries Expense                         .00      84310.52           .00      84310.52      84310.52    162162.61
4090000000MA  Repairs and Maintenance, Mfg.            .00      60573.25           .00      60573.25      60573.25     94283.76
4100000001MA  Promotion/Advertising, Mfg.              .00      32250.00           .00      10800.00      32250.00     32250.00
4110000000    Travel and Entertainment                 .00      34737.16           .00      34737.16      34737.16     90378.41
4110000001MA  Travel & Entertainment, Sales            .00      43993.56           .00      19463.15      43993.56     43993.56
4160000000    Direct Labor                             .00     158132.95           .00     158132.95     158132.95    262699.26
4180000000    Indirect Labor                           .00      24731.95           .00      24731.95      24731.95    109946.64
4190000001MA  Freight Out, Sales/Mfg.                  .00      12512.87           .00       4095.53      12512.87     12512.87
                                                  ___________  ___________  ___________  ___________  ___________  ___________
                        — Grand Totals —>          85866.74-   626113.46   1212119.68-      1598.63    586006.22-  285948.11-
                                                  ============ ============ ============ ============ ============ ============
```

Option 5 - Monthly Status Inquiry

This function allows you to view the status of General Subsidiary, including the current fiscal month and year and whether or not required reports have been printed.

In order to print the monthly Status Inquiry, this step formats the Parameters information. The following data items are shown: Current Fiscal Month, Current Fiscal Year, Transactions Report Required?, Transactions Report Printed?, Budget Comparison Required?, Budget Comparison Printed?, Summary Report Required?, and Summary Report Printed?.

A sample output is shown below.



```
*****************************   Monthly Status   ******************************


                      Current Fiscal Month        03
                      Current Fiscal Year         90


              EOM Reports                  Required?       Printed?

              Transactions by Account          Y               Y
              Budget Comparison by Account     Y               Y
              Summary by Account               Y               Y
```

Option 6 - Close Month

This function allows you to close the month for General Subsidiary. If you entered 'Y' to the "Close Month in General Ledger?" field on the Parameters file, an error message will be printed and you will not be allowed to continue. The system will automatically close General Subsidiary when General Ledger is closed. The following processing steps accomplish this job.

Step 1
This function checks to be sure that required reports have been printed before closing a month.

Step 2
This disposition type is used for all standard processing functions within General Subsidiary.

Step 3
This step prevents CANCEL from canceling the current job.

Step 4
This step processes the information for Chart of Accounts, Subsidiary Codes by Account and Subsidiary Code Postings. Under certain conditions, records in the subsidiary Code Postings file will be added. Updates to certain fields in the Subsidiary Codes by Account and Chart of Accounts files will occur. Records in the Subsidiary Code Postings file will then be deleted.

Step 5
This step processes the information for Parameters. Updates to certain fields in the Parameters file will occur.

Option 7 - Clear Life-to-Date Balances

This function allows you to clear Life-to-Date balances for selected subsidiary codes. For example, if you have an ongoing project for which you have no estimated Lifetime Budget, then Life-to-Date Balance has no meaning and should be cleared periodically so that the amount field does not overflow. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Added On, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard processing functions within General Subsidiary.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
This step processes the information for Subsidiary Codes by Account. Life-to-Date balance is then zeroed in the Subsidiary Codes by Account file.

Chapter 3: File Maintenance

This menu allows you to enter and edit information in General Subsidiary master files. It also provides access to some useful utilities.

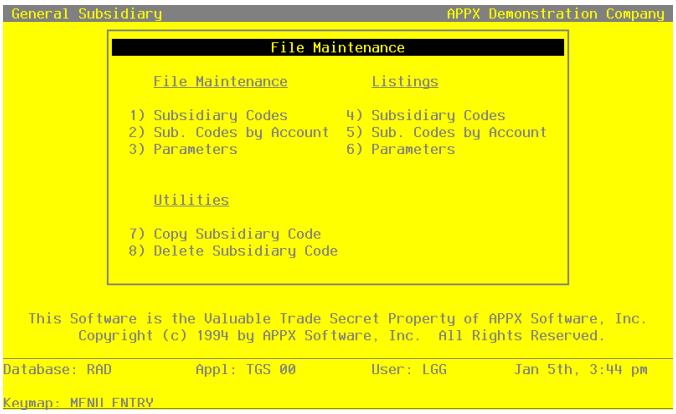


Figure 3. The General Subsidiary File Maintenance Menu

Option 1 - Subsidiary Codes

This function allows you to enter or edit Subsidiary Codes.

Each Subsidiary Code may define a particular project, classification, cost center, or other item on which you want to keep additional detail. Initially, you can select whether to enter (ADD), update (CHG), delete (DEL), or (INQ).

When you use this function, a record of all entries will be printed. For additions, all new field contents are printed; for deletions, the deleted record's contents are shown; for changes, both old field contents and new field contents are shown; and in all cases, the User ID, date, and time are printed.

The screen shown below presents information about Subsidiary Codes.

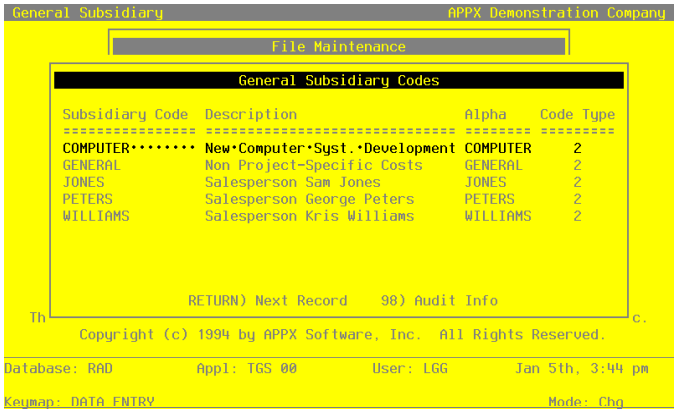


Figure 4. The General Subsidiary Subsidiary Codes Screen

When the key value for a particular record is requested, you can review all the records in the file by selecting the Scan option. The records will be presented on an "Access" screen, and you will be allowed to scan the available data until you find the record you want.

Note that the *Audit Info* option is available at the bottom of this screen. When this option is invoked, the *Audit Information* overlay appears and displays the date the record was created and who created it, as well as the date the record was last modified and who modified it. Press the END key or the RETURN key to clear the overlay from your screen. The information displayed in the *Audit Information* overlay is system-supplied and non-modifiable.

Data items for the preceding screen are described below:

Subsidiary Code

Enter an upper case alphanumeric field, up to 16 characters in length. This field is required. By using Scan you may use this as an 'access key' for selecting records.

Supply a code for this subsidiary. This code will be used to identify the subsidiary when entering transactions in other applications, and when printing reports.

Description

Enter an alphanumeric field, up to 30 characters in length. This field is required.

Describe this subsidiary.

Alpha Sort

Enter an alphanumeric field, up to 8 characters in length. This field is required. By using Scan you may use this as an 'access key' for selecting records.

Define a combination of characters to represent where this record should be placed in a sorted report, in relation to other subsidiary codes.

Subsidiary Code Type

Enter a positive number with 1 digit.

Indicate whether or not detail should be summarized for this subsidiary code. Valid entries and their meanings are:

1: Keep Detail only according to the Chart of Accounts file

2: Create a Balance Forward record at End of Month

This field is used in conjunction with the "Delete Sub Code Postings" field on the General Ledger Chart of Accounts and the Subsidiary Codes by Account files. "Balance Forward" subsidiary codes are summed at the end of each month, for delete type 'N' and 'T'; and at the end of the fiscal year for delete type 'Y'; and that sum is placed into a Balance Forward record. The detail is then deleted.

Press ENTER to save the information on this screen

Select the Next Record option to go to the next Subsidiary Codes record.

At this screen, the use of the MODE keys - ADD, DEL, CHG, or INQ - pertain to those records in the Subsidiary Codes file.

Option 2 - Subsidiary Codes by Account

This function allows you to enter or edit subsidiary codes by account.

Use this function to identify each account whose detail you want to keep, in relationship to a particular Subsidiary Code. For example, if you are tracking payroll costs for a particular product being manufactured, the account might be "Wages Expense" and the Subsidiary Code might be "Wicker Chairs". Initially, you can select whether to enter (ADD), update (CHG), delete (DEL), or review (INQ).

When you use this function, a record of all entries will be printed. For additions, all new field contents are printed; for deletions, the deleted records contents are shown; for changes, both old field contents and new field contents are shown; and in all cases, the User ID, date, and time are printed.

The screen shown below presents information about Subsidiary Codes by Account.

This file stores summary information about subsidiary codes, including budget information, debits, credits, and MTD, YTD, and Life-to-Date totals. In addition, it contains descriptive information Subsidiary codes are intended to allow you to track additional detail information for specified accounts.

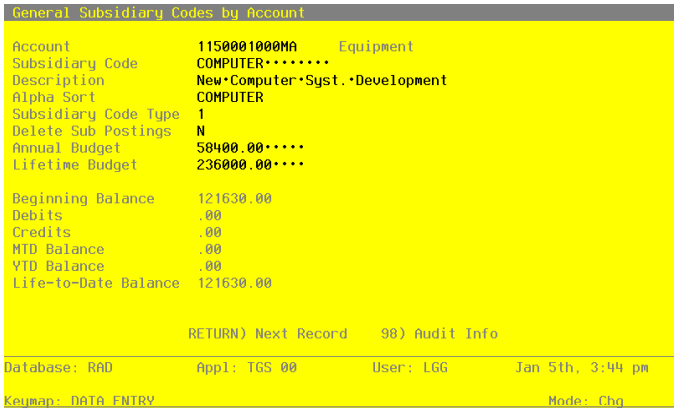


Figure 5. The General Subsidiary Subsidiary Codes by Account Screen

When the key value for a particular record is requested, you can review all the records in the file by selecting the Scan option. The records will be presented on an "Access" screen, and you will be allowed to scan the available data until you find the record you want. Then, position the cursor by that record and press ENTER; the record will be displayed for editing.

Note that the *Audit Info* option is available at the bottom of this screen. When this option is invoked, the *Audit Information* overlay appears and displays the date the record was created and who created it, as well as the date the record was last modified and who modified it. Press the END key or the RETURN key to clear the overlay from your screen. The information displayed in the *Audit Information* overlay is system-supplied and non-modifiable.

Data items for the preceding screen are described below:

Account

Enter an upper case alphanumeric field, up to 12 characters in length. This field is required. You can use Scan to search for an appropriate entry.

Supply a General Ledger account to be attached to this subsidiary code. This must be a valid account, with a Sub Type of 'GL'. The system displays the description so that you can verify your entry.

Subsidiary Code

Enter an upper case alphanumeric field, up to 16 characters in length. This field is required. You can use Scan to search for an appropriate entry. By using Scan you may use this as an 'access key' for selecting records.

Identify the subsidiary code. This must be a valid code in the Subsidiary Codes file.

Description

Enter an alphanumeric filed, up to 30 characters in length. This field is required.

Name or describe this subsidiary code/account combination. The description from the Subsidiary Codes file is supplied as a default value; you can change it.

Alpha Sort

Enter an alphanumeric field, up to 8 characters in length. This field is required. By using Scan you may use this as an 'access key' for selecting records.

A value is supplied from the Subsidiary Codes file; you can change it. Define a combination of characters to represent where this record should be placed in a sorted report, in relation to other subsidiary codes by account.

Subsidiary Code Type

Enter a positive number with 1 digit. In ADD mode, this field will automatically be saved from one record to the next.

A default value is supplied from the Subsidiary Codes file; you can change it.

Indicate whether or not detail should be summarized for this subsidiary code. Valid entries and meanings are:

1: Keep Detail only according to the Chart of Accounts file

2: Create a Balance Forward record a End of Month

This field is used in conjunction with the "Delete Sub Code Postings" field. "Balance Forward" subsidiary codes are summed at the end of each month, for delete type 'M' and 'T'; and at the end of the fiscal year for delete type 'Y'' and that sum is placed into a Balance Forward record. The detail is then deleted.

Delete Sub Code Postings

Enter an upper case alphanumeric field, 1 character in length. Only letters are acceptable. Valid entries are N, M, y and T. The initial default value is 'M'. This field is required.

A default value is supplied from the General Ledger Chart of Accounts file; you can change it. Indicate how often detail postings are to be deleted from the subsidiary code postings file. Your options and their meanings are:

N: Never

M: Delete during Close Month processing each month

Y: Delete only at the end of the fiscal year

T: Delete at the end of this month

NOTE: If you enter 'T', after the detail has been deleted this item is reset to 'N'.

Annual Budget

Enter a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

Supply the amount budgeted for this subsidiary code and account combination for this fiscal year.

Lifetime Budget

Enter a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

Supply the amount budgeted for this subsidiary code and account combination, for the full life of the subsidiary code.

Beginning Balance

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the beginning balance for this subsidiary code and account combination, for the current fiscal year. For revenue and expense accounts, this will be zero. This amount may be entered manually during the Initial Setup phase of your operations.

Debits

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the total amount of debits posted to this subsidiary code and account combination, for the current fiscal year. This amount may be entered manually during the Initial Setup phase of your operations.

Credits

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the total amount of credits posted to this subsidiary code and account combination, for the current fiscal year. This amount may be entered manually during the Initial Setup phase of your operations.

Month-to-Date Balance

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the month-to-date balance for this subsidiary code and account combination. This amount may be entered manually during the Initial Setup phase of your operations.

Year-to-Date Balance

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the year-to-date balance for this subsidiary code and account combination, for the current fiscal year. This amount may be entered manually during the Initial Setup phase of your operations.

Life-to-Date Balance

The system displays a number with up to 9 digits to the left of the decimal and 2 digits to the right of the decimal.

This is the life-to-date balance for this subsidiary code and account combination. This amount can be manually entered during the Initial Setup phase of your operations.

The entered data is validated. During validation, including access to other files, conditions may be found which cause messages to be displayed. Errors (E), Warnings (W), and Messages (M) that may result are shown below:

E Sub Type in Balances File Must Be “GL” for Subsidiary Codes
E Will Not Create Balance Forward Records - Postings Never Deleted

Press ENTER to display system-supplied information and then press ENTER again to save the information on this screen.

Select the Next Record option to go to the next Subsidiary Codes by Account record.

At this screen, the use of the MODE keys - ADD, DEL, CHG, or INQ - pertain to those records in the Subsidiary Codes by Account file.

Option 3 - Parameters

This function allows you to enter or edit Parameters for General Subsidiary. In this manner you can "customize" General Subsidiary for your particular needs.

When you use this function, a record of all entries will be printed. For additions, all new field contents are printed; for deletions, the deleted record's contents are shown; for changes, both old field contents and new field contents are shown; and in all cases, the User ID, date, and time are printed.

The screen shown below presents information about Parameters.

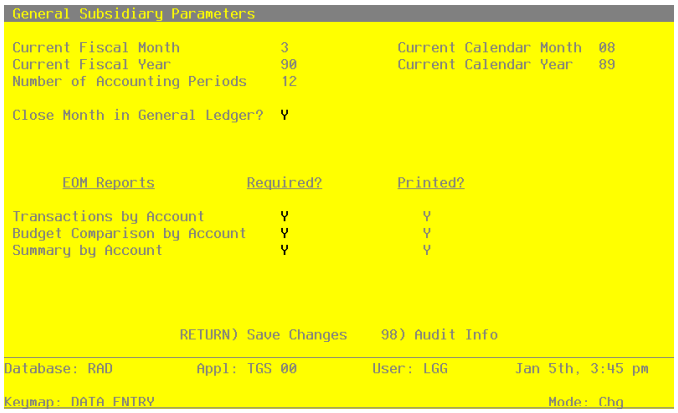


Figure 6. The General Subsidiary Parameters Screen

Note that the *Audit Info* option is available at the bottom of this screen. When this option is invoked, the *Audit Information* overlay appears and displays the date the record was created and who created it, as well as the date the record was last modified and who modified it. Press the END key or the RETURN key to clear the overlay from your screen. The information displayed in the *Audit Information* overlay is system-supplied and non-modifiable.

Data items for the preceding screen are described below:

Current Fiscal Month

The system displays a positive number with up to 2 digits.

The current fiscal accounting period is supplied from General Ledger; do not change it. General Subsidiary is assumed to be in the same accounting month and year as General Ledger.

Current Fiscal Year

The system displays a positive number with up to 2 digits.

The current fiscal year is supplied from General Ledger; do not change it. General Subsidiary is assumed to be in the same accounting month and year as General Ledger.

Number of Accounting Periods

The system displays a positive number with up to 2 digits.

The number of accounting periods upon which your accounting system is based is supplied from General Ledger; do not change it. This will either be 12, which represents calendar period accounting; or 13, which represents 13-period accounting.

Close Month In General Ledger?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'. This field is required.

Enter 'Y' if you want the "Close Month" procedure in General Ledger to also close the General Subsidiary month. If you enter 'Y' you will not be able to close the month in General Subsidiary; the procedure will be run automatically by General Ledger.

Transactions Report Required?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'. This field is required.

Enter 'Y' is you want to be sure that the Transactions by Account report is printed before the month is closed.

Transactions Report Printed?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'.

The system displays a 'Y' if the Transactions by Account report has been printed for the current month.

Budget Comparison Required?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'. This field is required.

Enter 'Y' is you want to be sure that the Budget Comparison by Account report is printed before the month is closed.

Budget Comparison Printed?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'.

The system displays a 'Y' if the Budget Comparison by Account report has been printed for the current month.

Summary Report Required?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'N'. This field is required.

Enter 'Y' is you want to be sure that the Summary by Account report has been printed for the month.

The entered data is validated. During validation, including access to other files, conditions may be found which cause messages to be displayed. Errors (E), Warnings (W), and Messages (M) that may result are shown below:

E Current Fiscal Month Cannot Exceed Number Account Periods

Press ENTER to display system-supplied information and then press ENTER again to save the information on this screen.

Option 4 - Subsidiary Codes List

This function prints a list of all Subsidiary Codes. The following steps accomplish this job.

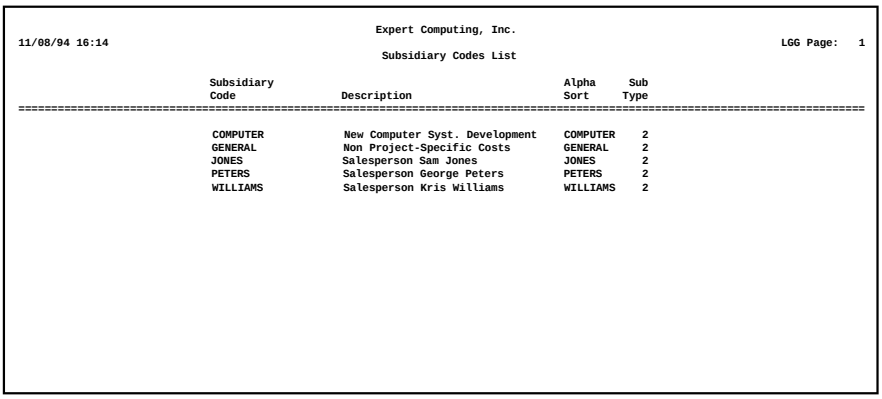
Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes information, this step provides you with a default sequencing of data records by Subsidiary Code and Description, with the option to change modifiable parameters at run time. Selection of data records is provided by Subsidiary Code, Description, Added On, and Changed On, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all lists of master file information.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Subsidiary Codes List, this step formats the Subsidiary Codes information. The following data items are shown: Subsidiary Code, Description, Alpha Sort, and Subsidiary Code Type.

A sample output is shown below.



```
                                                    Expert Computing, Inc.
11/08/94 16:14                                                                                                  LGG Page:   1
                                                     Subsidiary Codes List

                            Subsidiary                                                  Alpha     Sub
                            Code                Description                             Sort     Type
==================================================================================================================================

                            COMPUTER            New Computer Syst. Development          COMPUTER    2
                            GENERAL             Non Project-Specific Costs              GENERAL     2
                            JONES               Salesperson Sam Jones                   JONES       2
                            PETERS              Salesperson George Peters               PETERS      2
                            WILLIAMS            Salesperson Kris Williams               WILLIAMS    2
```

Option 5 - Subsidiary Codes by Account List

This function prints a list of all Subsidiary Codes by Account. The following steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides you with a default sequencing of data records by Account and Subsidiary Code, with the option to change modifiable parameters at run time. Selection of data records is provided by Account Component, Subsidiary Code, and Changed On, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all lists of master file information.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Subsidiary Codes by Account List, this step formats the Subsidiary Codes by Account information. The following data items are shown: Account, Description, Alpha Sort, Annual Budget, Debits, Month-to-Date Balance, Year-to-Date Balance, Subsidiary Code, Subsidiary Code Type, Delete Sub Code Postings, Lifetime Budget, Credits, Beginning Balance, and Life-to-Date Balance.

A sample output is shown below:

Expert Computing, Inc.

11/08/94 16:15 LGG Page: 1

Subsidiary Codes by Account List

Account / Subsidiary Code	Description / Description	Alpha Type	Sort Del	Ann. Budget Life Budget	Debits Credits	MTD Balance Begin Balance	YTD Balance LTD Balance
1150001000MA	Equipment	COMPUTER		58400.00	.00	.00	.00
COMPUTER	New Computer Syst. Development	1	N	236000.00	.00	121630.00	121630.00
1150001000MA	Equipment	GENERAL		24000.00	.00	.00	.00
GENERAL	Non Project-Specific Costs	2	M	.00	.00	476670.00	476670.00
1170001000	Accumulated Depreciation	COMPUTER		.00	.00	1904.00-	1904.00-
COMPUTER	New Computer Syst. Development	1	N	.00	1904.00-	28940.00-	30844.00-
1170001000	Accumulated Depreciation	GENERAL		.00	.00	55917.00-	55917.00-
GENERAL	Non Project-Specific Costs	2	M	.00	55917.00-	655226.74-	711143.74-
3010001001MA	Sales, Manufacturing	JONES		1831317.00-	.00	139742.17-	411194.51-
JONES	Salesperson Sam Jones	2	Y	.00	411194.51-	.00	411194.51-
3010001001MA	Sales, Manufacturing	PETERS		1465085.00-	.00	130429.41-	382984.83-
PETERS	Salesperson George Peters	2	Y	.00	382984.83-	.00	382984.83-
3010001001MA	Sales, Manufacturing	WILLIAMS		1281890.00-	.00	140789.84-	360119.34-
WILLIAMS	Salesperson Kris Williams	2	Y	.00	360119.34-	.00	360119.34-
4010000001MA	Cost of Goods Sold, Sales/Mfg.	JONES		107127.00	15004.70	5625.78	15004.70
JONES	Salesperson Sam Jones	2	M	.00	.00	.00	15004.70
4010000001MA	Cost of Goods Sold, Sales/Mfg.	PETERS		85701.00	14640.76	5311.16	14640.76
PETERS	Salesperson George Peters	2	M	.00	.00	.00	14640.76
4010000001MA	Cost of Goods Sold, Sales/Mfg.	WILLIAMS		74989.00	13071.01	4778.60	13071.01
WILLIAMS	Salesperson Kris Williams	2	M	.00	.00	.00	13071.01
4020000001MA	Sales Commissions, Mfg.	JONES		187472.00	27145.24	.00	27145.24
JONES	Salesperson Sam Jones	2	M	.00	.00	.00	27145.24
4020000001MA	Sales Commissions, Mfg.	PETERS		149977.00	25255.54	.00	25255.54
PETERS	Salesperson George Peters	2	M	.00	.00	.00	25255.54

Option 6 - Parameters List

This function prints a list of the General Subsidiary Parameters. The following processing steps accomplish this job.

Step 1
This disposition type is used for all lists of master file information.

Step 2
In order to print the General Subsidiary Parameters List, this step formats the Parameters information. The following data items are shown: Current Fiscal Month, Current Calendar Month, Current Fiscal Year, Current Calendar Year, Number of Accounting Periods, Close Month in General Ledger?, Transactions Report Required?, Transactions Report Printed?, Budget Comparison Required?, Budget Comparison Printed?, Summary Report Required?, and Summary Report Printed?.

A sample output is shown below.

```
                                    Expert Computing, Inc.
11/08/94 16:15                                                                    LGG Page:     1
                                General Subsidiary Parameters List
==========================================================================================

                        Current Fiscal Month            03          Current Calendar Month  08
                        Current Fiscal Year             90          Current Calendar Year   89
                        Number of Accounting Periods    12

                        Close Month in General Ledger?  Y

                              EOM Reports          Required?       Printed?

                        Transactions by Account         Y              Y
                        Budget Comparison by Account    Y              N
                        Summary by Account              Y              N
```

Option 7 - Copy Subsidiary Code

This function allows you to create a new set of Subsidiary Codes by Account records based on the terms and structure of an existing set of Subsidiary Codes by Account records. The following processing steps accomplish this job.

Step 1
This function allows you to enter parameters that define the subsidiary code and account range to be copied. For example, if you begin manufacturing a new product, such as “Wicker Tables”, you may discover that tracking the costs of that product includes defining almost exactly the same set of Subsidiary Code by Account records as you already have for the existing product, “Wicker Chairs”. You can use this function to create a new set of Subsidiary Code by Account records for “Wicker Tables”, using the existing set of records for “Wicker Chairs”, thereby saving yourself considerable data entry time.

The screen shown below allows you to enter parameters needed by the Copy Subsidiary Code utility.

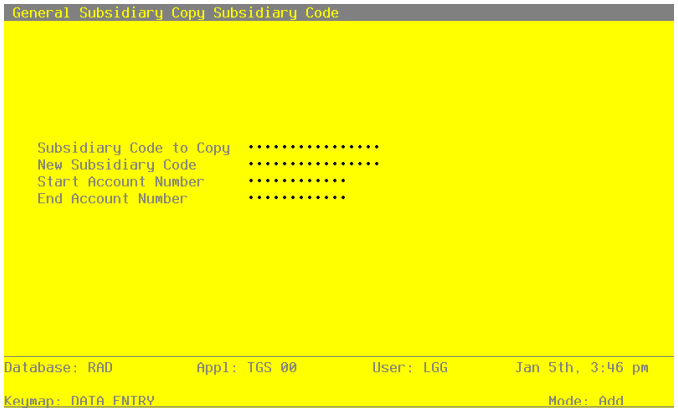


Figure 7. The General Subsidiary Copy Subsidiary Codes Screen

Data items for the preceding screen are described below:

Subsidiary Code

Enter an upper case alphanumeric field, up to 16 characters in length. This field is required. You can use Scan to search for an appropriate entry.

Select a subsidiary code for this utility. This must be valid subsidiary code; the system displays the description so that you can verify your entry.

New Subsidiary Code

Enter an upper case alphanumeric field, up to 16 characters in length. This field is required. You can use Scan to search for an appropriate entry.

Define the subsidiary code to be created, based on the subsidiary code you just entered and the range of accounts you will enter next. This must be a valid subsidiary code. The description is displayed so that you can verify your entry.

Start Account Number

Enter an upper case alphanumeric field, up to 12 characters in length. You can use Scan to search for an appropriate entry.

Define the account number that is the first account of the range of accounts you want to select for this utility. For example, if you want to select a range of accounts beginning with account number 40000, enter '40000' in this field. The utility will only include valid subsidiary code and account combinations within the defined range.

If you leave the account range blank, the utility will include all accounts for the entered subsidiary code.

End Account Number

Enter an upper case alphanumeric field, up to 12 characters in length. You can use Scan to search for an appropriate entry.

Define the account number that is the last account of the range you want to select for this utility. For example, if you want to select the range of accounts beginning with 40000 and ending with '49999' in this field. The utility will only include valid subsidiary code and account combinations within the defined range.

If you leave the account range blank the utility will include all accounts for the entered subsidiary code.

The entered data is validated. During validation, including access to other files, conditions may be found which cause messages to be displayed. Errors (E), Warnings(W), and Messages (M) that may result are shown below:

E Already Exists on Subsidiary Codes by Account File
E Not on File in Subsidiary Codes by Account File

Press ENTER to display system-supplied information and then press ENTER again to save the information on this screen.

Step 2
This disposition type is used for all standard processing functions within General Subsidiary.

Step 3
This step processes the information for Subsidiary Codes by Account. Under certain conditions, records in the Subsidiary Codes by Account file will be added.

Option 8 - Delete Subsidiary Code

This function allows you to delete all records which are identified by the selected subsidiary code. The following processing steps accomplish this job.

Step 1
This function allows you to enter parameters that define the subsidiary code to be deleted. For example, if you stop manufacturing the product “Wicker Chairs”, or no longer need to track costs on that product, you can use this utility to delete all records associated with that subsidiary code.

The screen shown below allows you to enter parameters needed by the Delete Subsidiary Code utility.

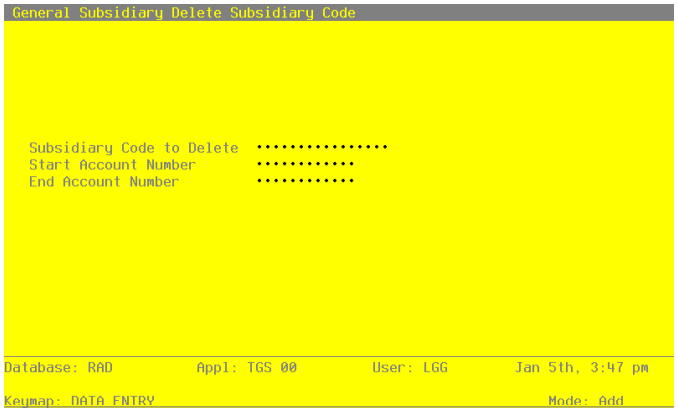


Figure 8. The General Subsidiary Delete Subsidiary Code Screen

Data items for the preceding screen are described below:

Subsidiary Code

Enter an upper case alphanumeric field, up to 16 characters in length. This field is required. You can use Scan to search for an appropriate entry.

Select a subsidiary code for this utility. This must be a valid subsidiary code; the system displays the description so that you can verify your entry.

Start Account Number

Enter an upper case alphanumeric field, up to 12 characters in length. You can use Scan to search for an appropriate entry.

Define the account number that is the first account of the range of accounts you want to select for this utility. For example, if you want to select a range of accounts beginning with account number 40000, enter '40000' in this field. The utility will only include valid subsidiary code and account combinations within the defined range.

If you leave the account range blank, the utility will include all accounts for the entered subsidiary code.

End Account Number

Enter an upper case alphanumeric field, up to 12 characters in length. You can use Scan to search for an appropriate entry.

Define the account number that is the first account of the range of accounts you want to select for this utility. For example, if you want to select the range of accounts beginning with 40000 and ending with '49999', enter '49999' in this field. The utility will only include valid subsidiary code and account combinations within the defined range.

If you leave the account range blank the utility will include all accounts for the entered subsidiary code.

The entered data is validated. During validation, including access to other files, conditions may be found which cause messages to be displayed. Errors (E), Warnings (W), and Messages (M) that may result are shown below:

E Subsidiary Code Not on File

Press ENTER to display system-supplied information and then press ENTER again to save the information on this screen.

Step 2
This disposition type is used for all standard processing functions within General Subsidiary.

Step 3
This step processes the information for Subsidiary Codes by Account and Subsidiary Code Postings. Records in the Subsidiary Codes by Account and Subsidiary Code Postings files will then be deleted.

Chapter 4: Reports and Inquiry

This menu allows you access to the reports and inquiries available in General Subsidiary.

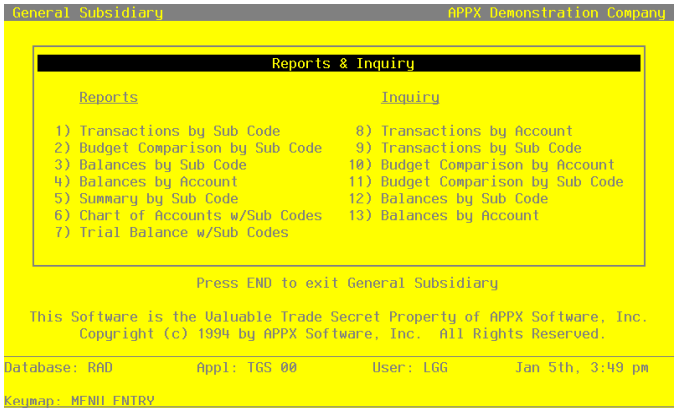


Figure 9. The General Subsidiary Reports and Inquiry Menu

Option 1 - Transactions by Subsidiary Code Report

This function prints a report using the Subsidiary Code Postings file sorted by account number within subsidiary code. The following processing steps accomplish the job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Code Postings information, this step provides sequencing of data records by Subsidiary Code and Account, with no option to change the sequence at run time. Selection of data records is provided by Account Component and Subsidiary Code, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Transactions by Subsidiary Code Report, this step formats the Subsidiary Code Postings information. The following data items are shown: Journal code, Operator ID, Control No, Source Trx No, Reference, Fiscal Month, Fiscal Year, Transaction Date, Description, and Amount.

As appropriate, group headings and totals appear whenever a change occurs in Subsidiary Code or Account.

A sample output is shown below.

```
                                                    Expert Computing, Inc.
11/08/94 16:16                                                                                                    LGG Page:  1
                                              Transactions by Subsidiary Code Report

          Jrnl   Oper/Cntrl    Trx   Ref      Mo/Yr   Trx Date   Description                                Amount
=================================================================================================================================

Subsidiary Code COMPUTER

Account 1150001000MA  Equipment

          GS     SRR / 0000   0000   OPNENT   01 90   06/10/90   New Computer Equipment-OE            121,630.00
                                                                                                          ________
                                                                      — Account Subtotals —>           121,630.00
                                                                                                     ===============


Account 1170001000  Accumulated Depreciation

          GS     SRR / 0000   0000   OPNENT   01 90   06/10/90   New Computer Accum Deprec-OE          28,940.00-
          REC    SRR / 0149   0002   RECURR   01 90   06/30/89   Monthly Depreciation-Domestic            952.00-
          REC    SRR / 0154   0002   RECURR   02 90   07/31/89   Monthly Depreciation-Domestic            952.00-
          REC    LGG / 0178   0002   RECURR   03 90   11/02/94   Monthly Depreciation-Domestic              0.00
                                                                                                          ________
                                                                      — Account Subtotals —>            30,844.00-
                                                                                                     ===============


Account 4040001000  Depreciation Expense

          GS     SRR / 0000   0000   OPNENT   01 90   06/10/90   New Computer Deprec Exp-OE            28,940.00
          REC    SRR / 0149   0002   RECURR   01 90   06/30/89   Monthly Depreciation-Domestic            952.00
          REC    SRR / 0154   0002   RECURR   02 90   07/31/89   Monthly Depreciation-Domestic            952.00
          REC    LGG / 0178   0002   RECURR   03 90   11/02/94   Monthly Depreciation-Domestic              0.00
                                                                                                          ________
                                                                      — Account Subtotals —>            30,844.00
                                                                                                     ===============


Account 4080000000  Salaries Expense

          GS     SRR / 0000   0000   OPNENT   01 90   06/10/90   New Computer Salaries-OE              77,852.09
          GL1    SRR / 0146   0001   JE       01 90   06/30/89   June Payroll                          16,929.71
          GL1    SRR / 0152   0001   JE       02 90   07/31/89   July Payroll                          16,854.10
          GL1    SRR / 0157   0001   JE       03 90   08/31/89   August Payroll                        16,637.93
                                                                                                          ________
                                                                      — Account Subtotals —>           128,273.83
                                                                                                     ===============


Account 4090000000MA  Repairs and Maintenance, Mfg.

          GS     SRR / 0000   0000   OPNENT   01 90   06/10/90   New Computer R&M-OE                   33,710.51
          GL1    SRR / 0146   0006   JE       01 90   06/30/89   June Expenses                          1,263.28
          GL1    SRR / 0152   0006   JE       02 90   07/31/89   July Expenses                          1,263.28
          GL1    SRR / 0157   0004   JE       03 90   08/31/89   August Expenses                        1,263.28
                                                                                                          ________
                                                                      — Account Subtotals —>            37,500.35
                                                                                                     ===============
```

Option 2 - Budget Comparison by Subsidiary Code Report

This function prints a summary of the Subsidiary Codes by Account file, sorted by account number within subsidiary code. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Subsidiary Code and Account with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Budget Comparison by Subsidiary Code Report, this step formats the Subsidiary Codes by Account information. The following data items are shown: Account, Description, Annual Budget, Year-to-Date Balance, Difference, Lifetime Budget, Life-to-Date Balance, and Difference. As appropriate, group headings and totals appear whenever a change occurs in Subsidiary Code.

A sample output is shown below.

Expert Computing, Inc.

11/08/94 16:16 LGG Page: 1

Budget Comparison by Subsidiary Code Report

Account	Description	Annual Budget	YTD Balance	Difference	Lifetime Budget	LTD Balance	Difference
Subsidiary Code COMPUTER							
1150001000MA	Equipment	58400.00	.00	58400.00	236000.00	121630.00	114370.00
1170001000	Accumulated Depreciation	.00	1904.00-	1904.00	.00	30844.00-	30844.00
4040001000	Depreciation Expense	.00	1904.00	1904.00-	.00	30844.00	30844.00-
4080000000	Salaries Expense	81500.00	50421.74	31078.26	198560.00	128273.83	70286.17
4090000000MA	Repairs and Maintenance, Mfg.	94420.00	3789.84	90630.16	182800.00	37500.35	145299.65
4110000000	Travel and Entertainment	37200.00	4645.39	32554.61	98990.00	60286.64	38703.36
4160000000	Direct Labor	126820.00	54499.44	72320.56	248950.00	159065.75	89884.25
4180000000	Indirect Labor	40250.00	7151.30	33098.70	159870.00	92365.99	67504.01
	— Subsidiary Code Totals —>	438590.00	120507.71	318082.29	1125170.00	120507.71	526047.44
Subsidiary Code GENERAL							
1150001000MA	Equipment	24000.00	.00	24000.00	.00	476670.00	476670.00-
1170001000	Accumulated Depreciation	.00	55917.00-	55917.00	.00	711143.74-	711143.74
4040001000	Depreciation Expense	.00	55917.00	55917.00-	.00	55917.00	55917.00-
4080000000	Salaries Expense	189410.00	33888.78	155521.22	.00	33888.78	33888.78-
4090000000MA	Repairs and Maintenance, Mfg.	265812.00	56783.41	209028.59	.00	56783.41	56783.41-
4110000000	Travel and Entertainment	211814.00	30091.77	181722.23	.00	30091.77	30091.77-
4160000000	Direct Labor	289166.00	103633.51	185532.49	.00	103633.51	103633.51-
4180000000	Indirect Labor	75755.00	17580.65	58174.35	.00	17580.65	17580.65-
	— Subsidiary Code Totals —>	1055957.00	241978.12	813978.88	.00	241978.12	63421.38-
Subsidiary Code JONES							
3010001001MA	Sales, Manufacturing	1831317.00-	411194.51-	1420122.49-	.00	411194.51-	411194.51
4010000001MA	Cost of Goods Sold, Sales/Mfg.	107127.00	15004.70	92122.30	.00	15004.70	15004.70-
4020000001MA	Sales Commissions, Mfg.	187472.00	27145.24	160326.76	.00	27145.24	27145.24-
4100000001MA	Promotion/Advertising, Mfg.	55708.00	11200.00	44508.00	.00	11200.00	11200.00-
4110000001MA	Travel & Entertainment, Sales	76188.00	15939.33	60248.67	.00	15939.33	15939.33-
4190000001MA	Freight Out, Sales/Mfg.	9822.00	4642.08	5179.92	.00	4642.08	4642.08-
	— Subsidiary Code Totals —>	1395000.00-	337263.16-	1057736.84-	.00	337263.16-	337263.16

Option 3 - Balances by Subsidiary Code Report

This function prints a summary of the Subsidiary Codes by Account file by account number within subsidiary code. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Subsidiary Code and Account, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Balances by Subsidiary Code Report, this step formats the Subsidiary Codes by Account information. The following data items are shown: Account, Description, Added On, Subsidiary Code Type, Alpha Sort, Month-to-Date Balance, Year-to-Date Balance, and Life-to-Date Balance. As appropriate, group headers and totals are printed whenever a change occurs in Subsidiary Code.

A sample output is shown below.

Expert Computing, Inc.

11/08/94 16:17 LGG Page: 1

Balances by Subsidiary Code Report

Account	Description	Date Added	Type	Sort	MTD Balance	YTD Balance	LTD Balance
Subsidiary Code COMPUTER 1 COMPUTER New Computer Syst. Development							
1150001000MA	Equipment	07/10/89	1	COMPUTER	.00	.00	121630.00
1170001000	Accumulated Depreciation	07/10/89	1	COMPUTER	1904.00-	1904.00-	30844.00-
4040001000	Depreciation Expense	07/10/89	1	COMPUTER	1904.00	1904.00	30844.00
4080000000	Salaries Expense	07/10/89	1	COMPUTER	50421.74	50421.74	128273.83
4090000000MA	Repairs and Maintenance, Mfg.	07/10/89	1	COMPUTER	3789.84	3789.84	37500.35
4110000000	Travel and Entertainment	07/10/89	1	COMPUTER	4645.39	4645.39	60286.64
4160000000	Direct Labor	07/10/89	1	COMPUTER	54499.44	54499.44	159065.75
4180000000	Indirect Labor	07/10/89	1	COMPUTER	7151.30	7151.30	92365.99
	— Subsidiary Code Subtotals —>				120507.71	120507.71	599122.56
Subsidiary Code GENERAL 2 GENERAL Non Project-Specific Costs							
1150001000MA	Equipment	07/10/89	2	GENERAL	.00	.00	476670.00
1170001000	Accumulated Depreciation	07/10/89	2	GENERAL	55917.00-	55917.00-	711143.74-
4040001000	Depreciation Expense	07/10/89	2	GENERAL	55917.00	55917.00	55917.00
4080000000	Salaries Expense	07/10/89	2	GENERAL	33888.78	33888.78	33888.78
4090000000MA	Repairs and Maintenance, Mfg.	07/10/89	2	GENERAL	56783.41	56783.41	56783.41
4110000000	Travel and Entertainment	07/10/89	2	GENERAL	30091.77	30091.77	30091.77
4160000000	Direct Labor	07/10/89	2	GENERAL	103633.51	103633.51	103633.51
4180000000	Indirect Labor	07/10/89	2	GENERAL	17580.65	17580.65	17580.65
	— Subsidiary Code Subtotals —>				241978.12	241978.12	63421.38
Subsidiary Code JONES 2 JONES Salesperson Sam Jones							
3010001001MA	Sales, Manufacturing	07/10/89	2	JONES	139742.17-	411194.51-	411194.51-
4010000001MA	Cost of Goods Sold, Sales/Mfg.	07/10/89	2	JONES	5625.78	15004.70	15004.70
4020000001MA	Sales Commissions, Mfg.	07/10/89	2	JONES	.00	27145.24	27145.24
4100000001MA	Promotion/Advertising, Mfg.	07/10/89	2	JONES	4100.00	11200.00	11200.00
4110000001MA	Travel & Entertainment, Sales	07/10/89	2	JONES	7381.16	15939.33	15939.33
4190000001MA	Freight Out, Sales/Mfg.	07/10/89	2	JONES	1485.17	4642.08	4642.08
	— Subsidiary Code Subtotals —>				121150.06-	337263.16-	337263.16-
Subsidiary Code PETERS 2 PETERS Salesperson George Peters							
3010001001MA	Sales, Manufacturing	07/10/89	2	PETERS	130429.41-	382984.83-	382984.83-
4010000001MA	Cost of Goods Sold, Sales/Mfg.	07/10/89	2	PETERS	5311.16	14640.76	14640.76
4020000001MA	Sales Commissions, Mfg.	07/10/89	2	PETERS	.00	25255.54	25255.54
4100000001MA	Promotion/Advertising, Mfg.	07/10/89	2	PETERS	3200.00	10450.00	10450.00
4110000001MA	Travel & Entertainment, Sales	07/10/89	2	PETERS	5874.62	14158.82	14158.82
4190000001MA	Freight Out, Sales/Mfg.	07/10/89	2	PETERS	1239.08	3515.66	3515.66
	— Subsidiary Code Subtotals —>				114804.55-	314964.05-	314964.05-

Option 4 - Balances by Account Report

This function prints a summary of the Subsidiary Codes by Account file by subsidiary code within account number. The following processing steps accomplish this job.

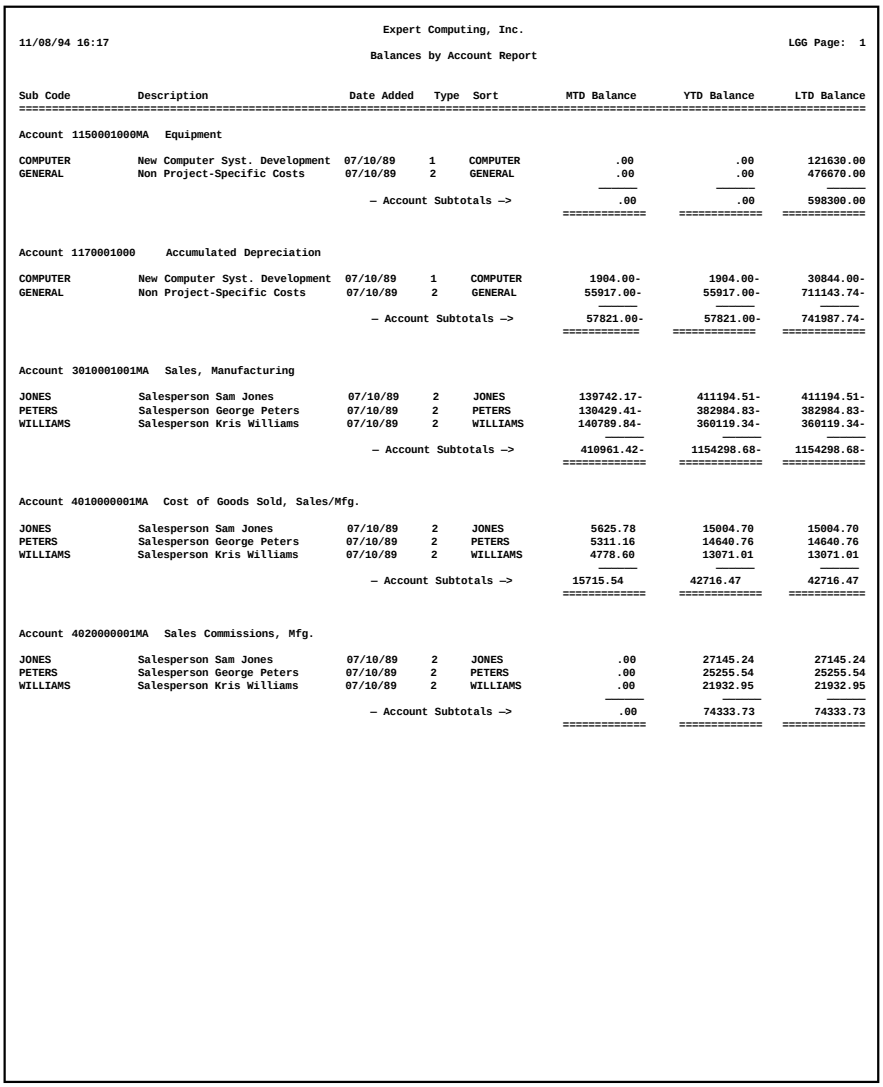
Step 1
In preparation for performing a sort/selection process on the subsidiary Codes by Account information, this step provides sequencing of data records by Account and Subsidiary Code, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Balances by Account Report, this step formats the Subsidiary Codes by Account information. The following data items are shown: Subsidiary Code, Description, Added On, Subsidiary Code Type, Alpha Sort, Month-to-Date Balance, Year-to-Date Balance, and Life-to-Date Balance. As appropriate, group headings and totals appear whenever a change occurs in Account.

A sample output is shown below.



```
                                                    Expert Computing, Inc.
11/08/94 16:17                                                                                                                LGG Page:  1
                                                  Balances by Account Report

Sub Code          Description                    Date Added   Type  Sort          MTD Balance       YTD Balance      LTD Balance
=================================================================================================================================

Account 1150001000MA  Equipment

COMPUTER          New Computer Syst. Development  07/10/89     1     COMPUTER              .00               .00        121630.00
GENERAL           Non Project-Specific Costs      07/10/89     2     GENERAL               .00               .00        476670.00
                                                                                          ______            ______          ______
                                                  — Account Subtotals —>                  .00               .00        598300.00
                                                                                   =============     =============   =============

Account 1170001000    Accumulated Depreciation

COMPUTER          New Computer Syst. Development  07/10/89     1     COMPUTER          1904.00-          1904.00-       30844.00-
GENERAL           Non Project-Specific Costs      07/10/89     2     GENERAL          55917.00-         55917.00-      711143.74-
                                                                                          ______            ______          ______
                                                  — Account Subtotals —>             57821.00-         57821.00-      741987.74-
                                                                                   ============     =============   =============

Account 3010001001MA  Sales, Manufacturing

JONES             Salesperson Sam Jones           07/10/89     2     JONES           139742.17-        411194.51-      411194.51-
PETERS            Salesperson George Peters       07/10/89     2     PETERS          130429.41-        382984.83-      382984.83-
WILLIAMS          Salesperson Kris Williams       07/10/89     2     WILLIAMS        140789.84-        360119.34-      360119.34-
                                                                                          ______            ______          ______
                                                  — Account Subtotals —>            410961.42-       1154298.68-     1154298.68-
                                                                                   =============     =============   =============

Account 4010000001MA  Cost of Goods Sold, Sales/Mfg.

JONES             Salesperson Sam Jones           07/10/89     2     JONES             5625.78          15004.70        15004.70
PETERS            Salesperson George Peters       07/10/89     2     PETERS            5311.16          14640.76        14640.76
WILLIAMS          Salesperson Kris Williams       07/10/89     2     WILLIAMS          4778.60          13071.01        13071.01
                                                                                          ______            ______          ______
                                                  — Account Subtotals —>             15715.54          42716.47        42716.47
                                                                                   =============     =============   =============

Account 4020000001MA  Sales Commissions, Mfg.

JONES             Salesperson Sam Jones           07/10/89     2     JONES                 .00          27145.24        27145.24
PETERS            Salesperson George Peters       07/10/89     2     PETERS                .00          25255.54        25255.54
WILLIAMS          Salesperson Kris Williams       07/10/89     2     WILLIAMS              .00          21932.95        21932.95
                                                                                          ______            ______          ______
                                                  — Account Subtotals —>                  .00          74333.73        74333.73
                                                                                   =============     =============   =============
```

Option 5 - Summary by Subsidiary Code Report

This job prints a net summary by subsidiary code from the Subsidiary Codes by Account file. The following processing steps accomplish this job.

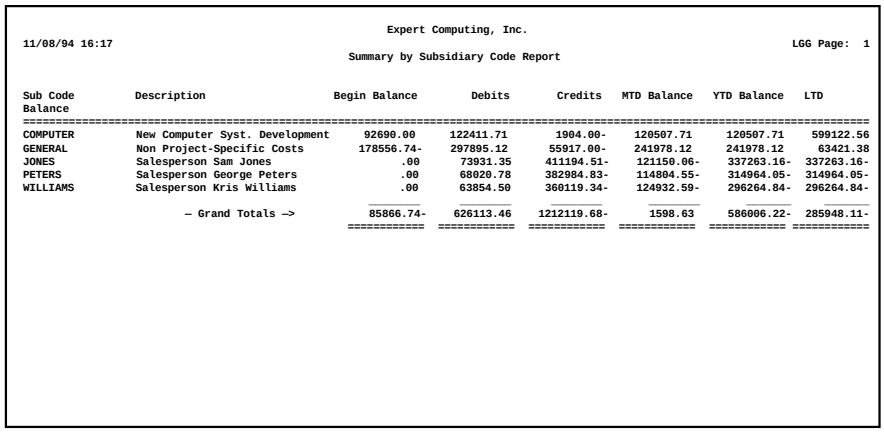
Step 1
In preparation for performing a sort/selection process on the Subsidiary Codes by Account information, this step provides sequencing of data records by Subsidiary Code and Account, with no option to change the sequence at run time. Selection of data records is provided by Account Component, Subsidiary Code, Subsidiary Code Type, and Alpha Sort, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Summary by Subsidiary Code Report, this step formats the Subsidiary Codes by Account information. Totals appear whenever a change occurs in Subsidiary Code; the following items are accumulated: Beginning Balance, Debits, Credits, Month-to-Date Balance, Year-to-Date Balance, and Life-to-Date Balance. Grand totals print at the end.

A sample output is shown below.



Expert Computing, Inc.

11/08/94 16:17 LGG Page: 1

Summary by Subsidiary Code Report

Sub Code	Description	Begin Balance	Debits	Credits	MTD Balance	YTD Balance	LTD Balance
COMPUTER	New Computer Syst. Development	92690.00	122411.71	1904.00-	120507.71	120507.71	599122.56
GENERAL	Non Project-Specific Costs	178556.74-	297895.12	55917.00-	241978.12	241978.12	63421.38
JONES	Salesperson Sam Jones	.00	73931.35	411194.51-	121150.06-	337263.16-	337263.16-
PETERS	Salesperson George Peters	.00	68020.78	382984.83-	114804.55-	314964.05-	314964.05-
WILLIAMS	Salesperson Kris Williams	.00	63854.50	360119.34-	124932.59-	296264.84-	296264.84-
	— Grand Totals —>	85866.74-	626113.46	1212119.68-	1598.63	586006.22-	285948.11-

Option 6 - Chart of accounts with Subsidiary Codes

This function prints a Chart of Accounts, indication all the subsidiary codes. The following processing steps accomplish this job.

Step 1
In preparation for performing a sort/selection process on the Chart of Accounts information, this step provides you with a default sequencing of data records by Account Number, giving additional sort order choice by Description, with the option to change modifiable parameters at run time. Selection of data records is provided by Account Component, with the option to enter user-specified comparisons at run time.

Step 2
This disposition type is used for all standard General Subsidiary reports.

Step 3
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 4
In order to print the Chart of Accounts with Subsidiary Codes, this step formats the Chart of Accounts and Subsidiary Codes by Account information. The following data items are shown: Account Number, Description, Sub Type, Subsidiary Code, Subsidiary Code Type, and Date Added.

A sample output is shown below.

```
                                                    Expert Computing, Inc.
11/08/94 16:18                                                                                                  LGG Page:  1
                                              Chart of Accounts with Subsidiary Codes

Account       Account Name                    ST  Sub Code          Description                      Type   Date Added
=================================================================================================================================

              Long-Term Assets

1130001000    Land
1130002000    Land, Canadian
1140001000    Buildings
1140002000    Buildings, Canadian
1150001000MA  Equipment                       GL  COMPUTER          New Computer Syst. Development   1      07/10/89
                                                  GENERAL           Non Project-Specific Costs       2      07/10/89
1150002000MA  Equipment, Canadian
1160001000    Furniture and Fixtures
1160002000    Furniture/Fixtures, Canadian
1170001000    Accumulated Depreciation        GL  COMPUTER          New Computer Syst. Development   1      07/10/89
                                                  GENERAL           Non Project-Specific Costs       2      07/10/89
1170002000    Accum Depreciation, Canadian
19000999      Assets, Current
19001999      Assets, Canadian
19002999      Total Assets


              Revenues

3010001000    Sales, Intercompany
3010001001MA  Sales, Manufacturing            GL  JONES             Salesperson Sam Jones            2      07/10/89
                                                  PETERS            Salesperson George Peters        2      07/10/89
                                                  WILLIAMS          Salesperson Kris Williams        2      07/10/89
3010001001WH  Sales, Wholesale
3010002001MA  Sales, Canadian Manufacturing
3010002001WH  Sales, Canadian Wholesale
3020000000    Service Charge Income
3030001001    Foreign Exchange/Canadian
3050000000MA  Sales Outlet Net Increase/Mfg.
3050000000WH  Sales Outlet Net Incr/Wholesal
3060000000    Miscellaneous Income
39000999      Revenue, Mfg.
39001999      Revenue, Wholesale

              Expenses

4010000000    Cost of Goods Sold, Interco.
4010000000MA  Cost of Goods Sold, Corp./Mfg.
4010000000WH  Cost of Goods Sold, Corp/Whlsl
4010000001MA  Cost of Goods Sold, Sales/Mfg.  GL  JONES             Salesperson Sam Jones            2      07/10/89
                                                  PETERS            Salesperson George Peters        2      07/10/89
                                                  WILLIAMS          Salesperson Kris Williams        2      07/10/89
4010000001WH  Cost of Goods Sold, Sales/Whls
4020000001MA  Sales Commissions, Mfg.         GL  JONES             Salesperson Sam Jones            2      07/10/89
                                                  PETERS            Salesperson George Peters        2      07/10/89
                                                  WILLIAMS          Salesperson Kris Williams        2      07/10/89
4020000001WH  Sales Commissions, Wholesale
4030000000MA  Sales Discounts, Mfg.
4030000000WH  Sales Discounts, Wholesale
4040001000    Depreciation Expense            GL  COMPUTER          New Computer Syst. Development   1      07/10/89
                                                  GENERAL           Non Project-Specific Costs       2      07/10/89
4040002000    Depreciation Expense, Canadian
40700000      Discounts Lost (Posting Acct)
4070000000MA  Discounts Lost, Mfg.
4070000000WH  Discounts Lost, Wholesale
40710000      Customer Discounts (Post Acct)
4071000000MA  Customer Discounts, Corp./Mfg.
4071000000WH  Customer Disct, Corp/Wholesale
4071000001MA  Customer Discounts, Sales/Mfg.
4071000001WH  Customer Disct, Sales/Wholesal
40720000      Discounts Given (Posting Acct)
4072000000MA  Discounts Given, Corp./Mfg.
4072000000WH  Discounts Given, Corp./Wholesl
4072000001MA  Discounts Given, Sales/Mfg.
4072000001WH  Discounts Given, Sales/Wholesl
4080000000    Salaries Expense                GL  COMPUTER          New Computer Syst. Development   1      07/10/89
                                                  GENERAL           Non Project-Specific Costs       2      07/10/89
```

Option 7 - Trial Balance with Subsidiary Codes

This function prints a trial balance including amounts for all subsidiary codes. The following processing steps accomplish this job.

Step 1
This function allows you to enter parameters to define the type of information to be included on the Trial Balance with Subsidiary Codes.

The screen shown below allows you to enter parameters for the Trial balance with Subsidiary Codes.

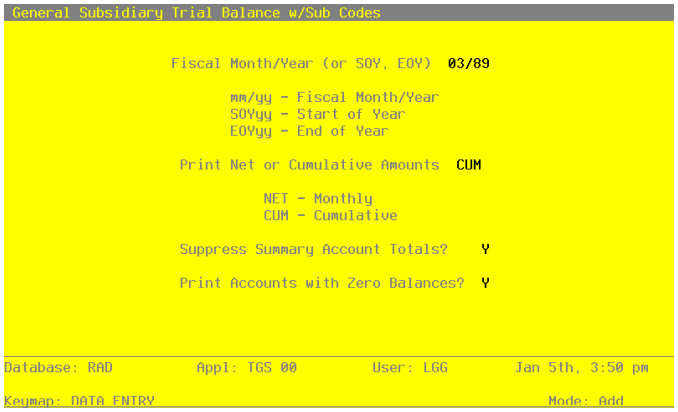


Figure 10. The General Subsidiary Trial Balance w/Sub Codes Screen

Data items for the preceding screen are described below:

Fiscal Month/Year

Enter an upper case alphanumeric field, up to 5 characters in length. This field is required.

Define the accounting period to which these parameters apply. Valid entries and their meanings are:

mm/yy: 2 digits each for the fiscal month and year for these entries (months can be 01 - 13; the slash must be included)

EOYyy: End-of-Year, followed by 2 digits for the fiscal year

SOYyy: Start-of-Year, followed by 2 digits for the fiscal year

YSRyy: Year-to-Date Sources, followed by 2 digits for the fiscal year (for Account Balances only)

Net or Cumulative Amounts

Enter an upper case alphanumeric field, up to 3 characters in length. Only letters are acceptable. Valid entries are NET and CUM. This field is required.

Define the code that identifies the terms in which the balances are to be printed.

NET: Month-to-Date net activity

CUM: Year-to-Date cumulative amounts

Suppress Summary Totals?

Enter 'Y' (Yes) or 'N' (No). The initial default value is 'Y'. This field is required.

Indicate whether or not the summary account totals should be suppressed. If summary totals are not suppressed, they are printed on a separate page following the Trial Balance.

Y: Yes, suppress the summary totals

N: No, print the summary totals

Print Zero Balances?

Enter ;Y' (Yes) or 'N' (No). The initial default value is 'Y'. This field is required.

Indicate whether or not to print accounts which have zero amounts:

'Y': print all lines

'N': skip lines with zero amounts

The entered data is validated. During validation, including access to other files, conditions may be found which cause messages to be displayed. Errors (E), Warnings (W), and Messages (M) that may result are shown below:

E Illegal month Designation in the Fiscal Month/Year
E Press the Explain Option for an Explanation of Fiscal Month/Year
E The Parameters File Specifies a 12 Month Fiscal Year

Press ENTER to save the information on this screen.

Step 2
In preparation for performing a sort/selection process on the Chart of Accounts information, this step provides you with a default sequencing of data records by Summary Account? and Account Number, with the option to change modifiable parameters at run time. Selection of data records is provided by Account Component, with the option to enter user-specified comparisons at run time.

Step 3
This disposition type is used for all standard General Subsidiary reports.

Step 4
According to previously specified criteria, this step actually performs the desired selection and/or sorting process.

Step 5
In order to print the Trial Balance with Subsidiary Codes, this step formats the Chart of Accounts, Account Balances and Subsidiary Codes by Account information. The following data items are shown: Account, Description, Sub Type, Amount, Subsidiary Code, and Asterisk for Out of Balance. As appropriate, group headings appear whenever a change occurs in Summary Account? If requested, totals appear whenever a change occurs in Summary Account?. When totals are specified, the following items are accumulated: Balance and Subsidiary Balance.

A sample output is shown below.

```
                                                  Expert Computing, Inc.
11/08/94 16:19                                                                                                  LGG Page:  1
                                              Trial Balance with Subsidiary Codes


                                     Trial Balance as of Aug89 in Year-to-Date Terms
                                                                                                                          O
Account       Description                      Sub Type   Balance   Sub Code         Description                  Sub Balance  B
==================================================================================================================================
1150002000MA  Equipment, Canadian                       384,486.91
1160001000    Furniture and Fixtures                    198,960.00
1160002000    Furniture/Fixtures, Canadian              163,195.88
1170001000    Accumulated Depreciation         GL       741,987.74-  COMPUTER         New Computer Syst. Development     30,844.00-
                                                                       GENERAL          Non Project-Specific Costs        711,143.74-
                                                                                                                          ___________
                         — Account Totals —>            741,987.74-                                                      741,987.74-
                                                       ==============                                                   ==============

3010001001WH  Sales, Wholesale                          560,855.13-
3010002001MA  Sales, Canadian Manufacturing             351,141.89-
3010002001WH  Sales, Canadian Wholesale                 248,845.81-
3020000000    Service Charge Income                       4,750.00-
3030001001    Foreign Exchange/Canadian                       0.00
3060000000    Miscellaneous Income                          168.96
4010000000    Cost of Goods Sold, Interco.               59,119.20
4010000000MA  Cost of Goods Sold, Corp./Mfg.             38,709.39
4010000000WH  Cost of Goods Sold, Corp/Whlsl             32,601.60
4010000001MA  Cost of Goods Sold, Sales/Mfg.   GL        27,000.93   JONES            Salesperson Sam Jones               15,004.70
                                                                       PETERS           Salesperson George Peters           14,640.76
                                                                       WILLIAMS         Salesperson Kris Williams           13,071.01
                                                                                                                          ___________
                         — Account Totals —>             27,000.93                                                        42,716.47
*
                                                       ==============                                                   ==============
4010000001WH  Cost of Goods Sold, Sales/Whls             26,569.72
4020000001MA  Sales Commissions, Mfg.          GL        74,333.73   JONES            Salesperson Sam Jones               27,145.24
                                                                       PETERS           Salesperson George Peters           25,255.54
                                                                       WILLIAMS         Salesperson Kris Williams           21,932.95
                                                                                                                          ___________
                         — Account Totals —>             74,333.73                                                        74,333.73
                                                       ==============                                                   ==============
4020000001WH  Sales Commissions, Wholesale               38,234.51
4040001000    Depreciation Expense             GL        57,821.00   COMPUTER         New Computer Syst. Development       1,904.00
                                                                       GENERAL          Non Project-Specific Costs          55,917.00
                                                                                                                          ___________
                         — Account Totals —>             57,821.00                                                        57,821.00
                                                       ==============                                                   ==============
4040002000    Depreciation Expense, Canadian             30,750.00
4070000000WH  Discounts Lost, Wholesale                     492.28
4080000000    Salaries Expense                 GL        58,862.41   COMPUTER         New Computer Syst. Development      50,421.74
                                                                       GENERAL          Non Project-Specific Costs          33,888.78
                                                                                                                          ___________
                         — Account Totals —>             58,862.41                                                        84,310.52

                                                       ==============                                                   ==============
```

Option 8 - Transactions by Account Inquiry

This function allows you to inquire into the Subsidiary Code Postings file by subsidiary code within account.

In order to print the Transactions by Account Inquiry, this step formats the Subsidiary Codes by Account and Subsidiary Code Postings information. The following data items are shown: Account, Description, Subsidiary Code, Journal Code, Operator ID, Control No, Source Trx No, Transaction Date, Reference, Fiscal Month, Fiscal Year, Amount, Annual Budget, Year-to-Date Balance, and Difference.

A sample output is shown below.

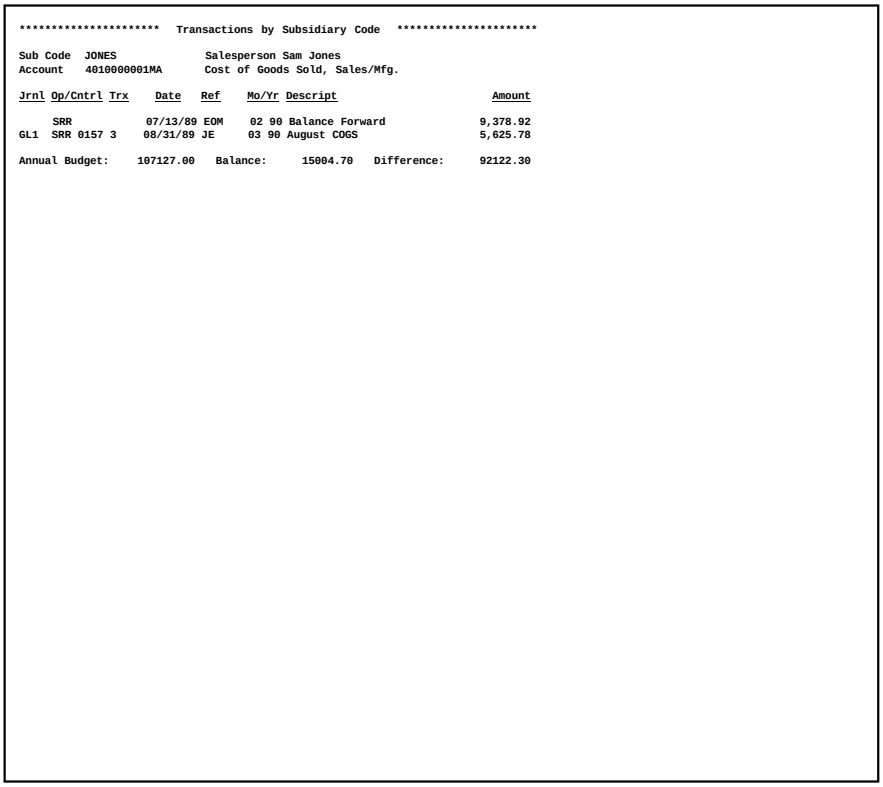
```
*************************  Transactions by Account  *************************

Account   3010001001MA      Sales, Manufacturing
Sub Code  PETERS            Salesperson George Peters

Jrnl Op/Cntrl Trx    Date   Ref    Mo/Yr Descript                      Amount

GL1  SRR 0146 8    06/30/89 JE     01 90 June Revenue              120,365.87-
GL1  SRR 0152 8    07/31/89 JE     02 90 July Revenue              132,189.55-
GL1  SRR 0157 6    08/31/89 JE     03 90 August Revenue            125,021.41-
ARIV SRR 0012 5    08/11/89 000000 03 90 special order table         2,704.00-
ARIV SRR 0012 5    08/11/89 000000 03 90 special order table         2,704.00-

Annual Budget:   1465085.00-  Balance:    382984.83-  Difference:   1082100.17-
```

Option 9 - Transactions by Subsidiary Code Inquiry

This function allows you to inquire into the Subsidiary Code Postings file by account number within subsidiary code.

In order to print the Transactions by Subsidiary Code Inquiry, this step formats the Subsidiary Codes by Account and Subsidiary Code Postings information. The following data items are shown: Subsidiary Code, Description, Account, Journal Code, Operator ID, Control No, Source Trx No, Transaction Date, Reference, Fiscal Month, Fiscal Year, Amount, Annual Budget, Year-to-Date Balance, and Difference.

A sample output is shown below.



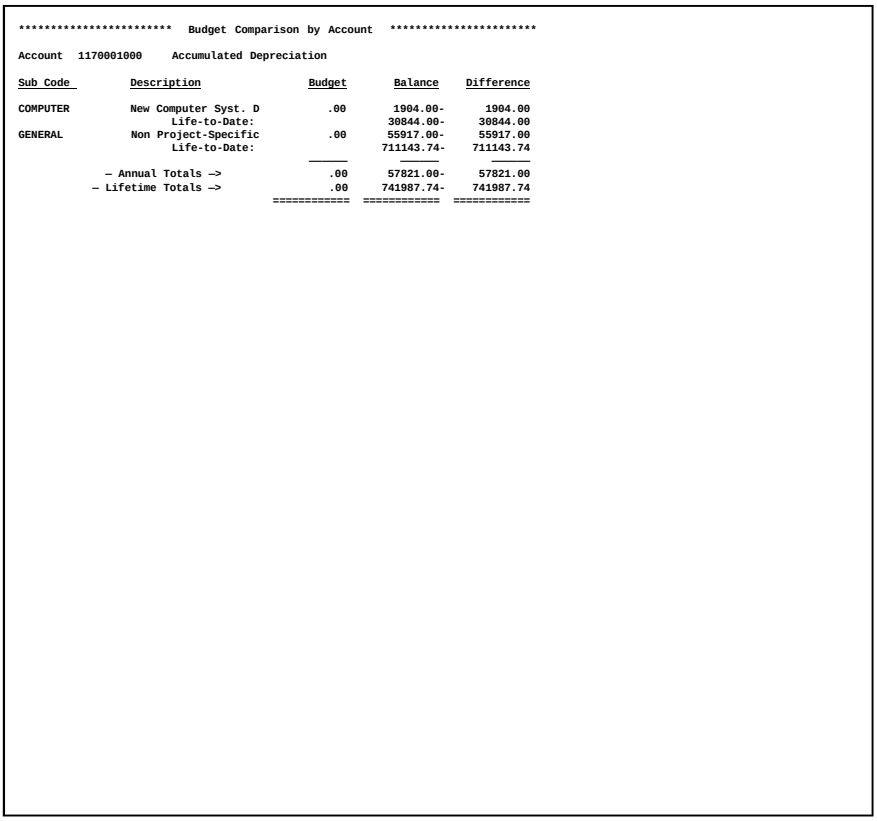
```
**********************  Transactions by Subsidiary Code  **********************

Sub Code  JONES              Salesperson Sam Jones
Account   4010000001MA       Cost of Goods Sold, Sales/Mfg.

Jrnl Op/Cntrl Trx    Date    Ref     Mo/Yr Descript                        Amount

     SRR           07/13/89 EOM     02 90 Balance Forward              9,378.92
GL1  SRR 0157 3    08/31/89 JE      03 90 August COGS                  5,625.78

Annual Budget:    107127.00   Balance:     15004.70   Difference:     92122.30
```

Option 10 - Budget Comparison by Account Inquiry

This function allows you to inquire into the Subsidiary Codes by Account file to look at budget comparisons by account.

In order to print the Budget Comparison by Account Inquiry, this step formats the Chart of Accounts and Subsidiary Codes by Account information. The following data items are shown: Account Number, Description, Subsidiary Code, Annual Budget, Year-to-Date Balance, Difference, Lifetime Budget, Life-to-Date Balance, and Difference.

A sample output is shown below.



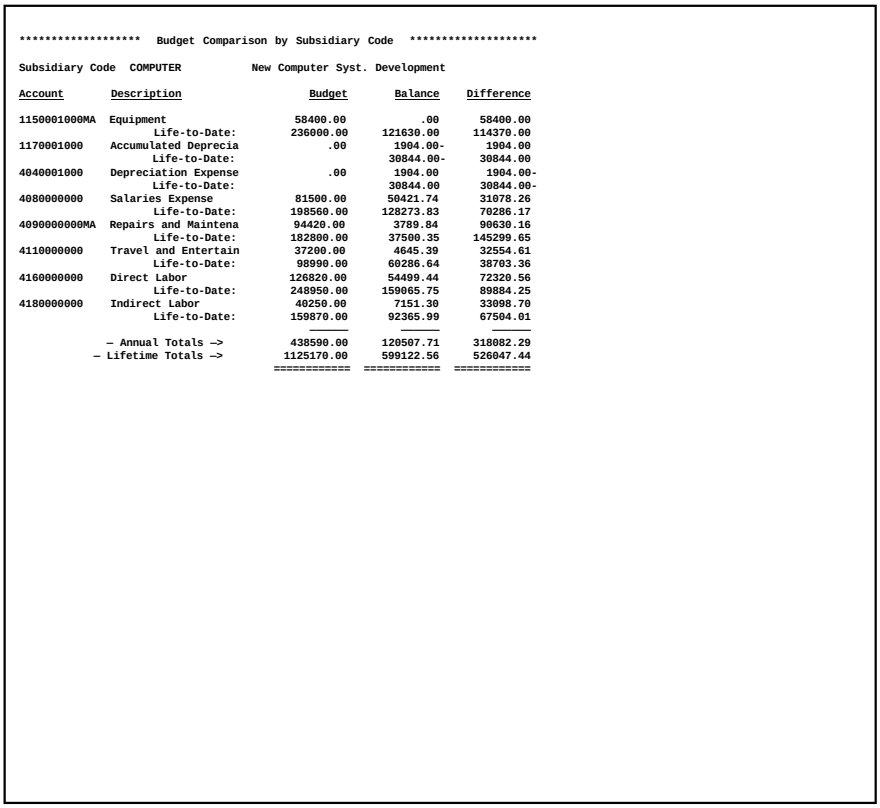
```
************************   Budget Comparison by Account   ************************

Account   1170001000     Accumulated Depreciation

Sub Code          Description                 Budget       Balance    Difference

COMPUTER          New Computer Syst. D          .00       1904.00-      1904.00
                        Life-to-Date:                     30844.00-     30844.00
GENERAL           Non Project-Specific          .00      55917.00-     55917.00
                        Life-to-Date:                    711143.74-    711143.74
                                              ______        ______        ______
              – Annual Totals –>                .00      57821.00-     57821.00
            – Lifetime Totals –>                .00     741987.74-    741987.74
                                          ============  ============  ============
```

Option 11 - Budget Comparison by Subsidiary Code Inquiry

This function allows you to inquire into the Subsidiary Codes by Account file to look at budget comparisons by account.

In order to print the Budget Comparison by Subsidiary Code Inquiry, this step formats the Subsidiary Codes and Subsidiary Codes by Account information. The following data items are shown: Subsidiary Code, Description, Account, Annual Budget, Year-to-Date Balance, Difference, Lifetime Budget, Life-to-Date Balance, and Difference.

A sample output is shown below.



```
******************  Budget Comparison by Subsidiary Code  ********************

Subsidiary Code  COMPUTER           New Computer Syst. Development

Account        Description                    Budget       Balance    Difference

1150001000MA   Equipment                   58400.00           .00      58400.00
                     Life-to-Date:        236000.00     121630.00     114370.00
1170001000     Accumulated Deprecia            .00       1904.00-       1904.00
                     Life-to-Date:                      30844.00-      30844.00
4040001000     Depreciation Expense            .00       1904.00        1904.00-
                     Life-to-Date:                      30844.00       30844.00-
4080000000     Salaries Expense            81500.00      50421.74      31078.26
                     Life-to-Date:        198560.00     128273.83      70286.17
4090000000MA   Repairs and Maintena        94420.00       3789.84      90630.16
                     Life-to-Date:        182800.00      37500.35     145299.65
4110000000     Travel and Entertain        37200.00       4645.39      32554.61
                     Life-to-Date:         98990.00      60286.64      38703.36
4160000000     Direct Labor               126820.00      54499.44      72320.56
                     Life-to-Date:        248950.00     159065.75      89884.25
4180000000     Indirect Labor              40250.00       7151.30      33098.70
                     Life-to-Date:        159870.00      92365.99      67504.01
                                          ---------      --------      --------
                  - Annual Totals ->      438590.00     120507.71     318082.29
               - Lifetime Totals ->      1125170.00     599122.56     526047.44
                                         ==========     ==========    ==========
```

Option 12 - Balances by Subsidiary Code Inquiry

This function allows you to inquire into the Subsidiary Codes by Account file for summary totals by subsidiary code.

In order to print the Balances by Subsidiary Code inquiry, this step formats the Subsidiary Codes and Subsidiary Codes by Account information. The following data items are shown: Subsidiary Code, Description, Account, Month-to-Date Balance, Year-to-Date Balance, Life-to-Date Balance, and Totals.

A sample output is shown below.

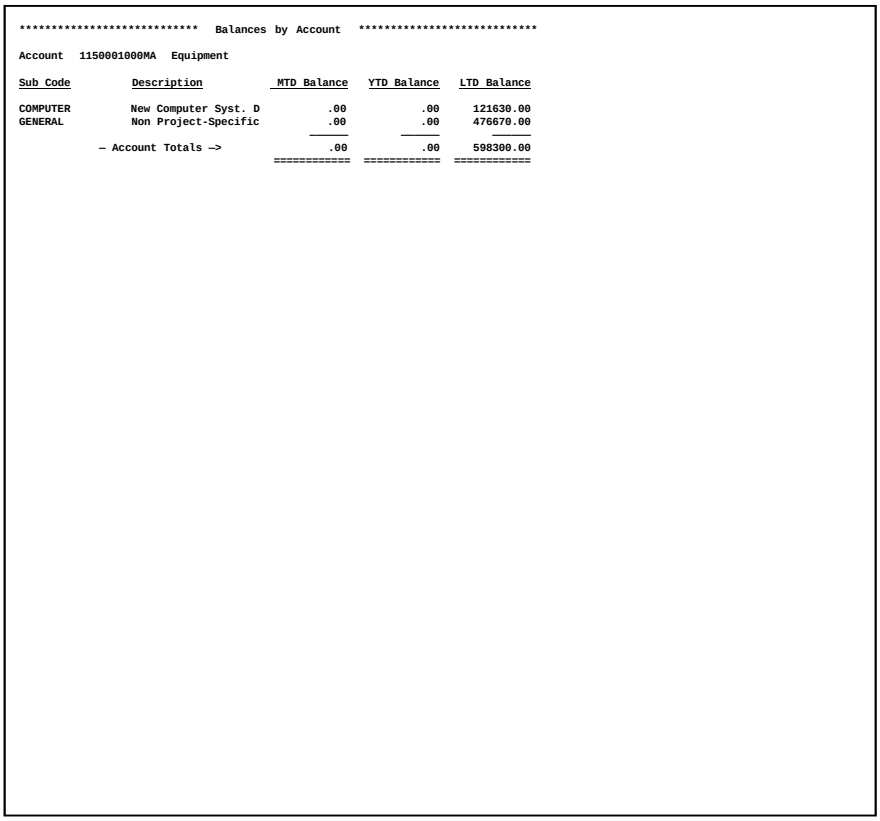
```
**********************   Balances by Subsidiary Code   ***********************

Subsidiary  COMPUTER           New Computer Syst. Development

Account       Description               MTD Balance   YTD Balance   LTD Balance

1150001000MA Equipment                          .00           .00     121630.00
1170001000   Accumulated Depreciati        1904.00-      1904.00-      30844.00-
4040001000   Depreciation Expense          1904.00       1904.00       30844.00
4080000000   Salaries Expense             50421.74      50421.74      128273.83
4090000000MA Repairs and Maintenanc        3789.84       3789.84       37500.35
4110000000   Travel and Entertainme        4645.39       4645.39       60286.64
4160000000   Direct Labor                 54499.44      54499.44      159065.75
4180000000   Indirect Labor                7151.30       7151.30       92365.99
                                           _______       _______       _______
           - Sub Code Totals ->           120507.71     120507.71     599122.56
                                          ==========    ==========    ==========
```

Option 13 - Balances by Account Inquiry

This function allows you to inquire into the Subsidiary Codes by Account file for summary totals by account.

In order to print the Balances by Account Inquiry, this step formats the Chart of Accounts and Subsidiary Codes by Account information. The following data items are shown: Account Number, Description, Subsidiary Code, Net or Cumulative Description, Month-to-Date Balance, Year-to-Date Balance, Life-to-Date Balance, and Totals.

A sample output is shown below.



*****

APPX Software, Inc.

General Subsidiary User Manual

Published 5/95