

TI-COUNT
GENERAL LEDGER

MANUAL

PREFACE

HOW TO USE THE TI-COUNT MANUALS

PIKE CREEK COMPUTER COMPANY'S COMPLETE "TI-COUNT" BUSINESS SYSTEM CONSISTS OF SIX MODULES:

- o GENERAL LEDGER
- o ACCOUNTS RECEIVABLE
- o ACCOUNTS PAYABLE
- o INVENTORY
- o PAYROLL
- o MAIL SYSTEM

DESIGNED WITH COMMON FILES, EVERY MODULE HAS ITS OWN MANUAL, EACH USING THE SAME FORMAT AND LOGICAL ORGANIZATION.

THE MANUALS ARE DIVIDED INTO FIVE SECTIONS:

1. INTRODUCTION
2. THE DAILY OPERATING PROCEDURE
3. PREPARING THE MODULE FOR OPERATION
4. SPECIAL PROCEDURES SPECIFIC TO EACH TI-COUNT MODULE
5. APPENDICES

THESE SECTIONS ENABLE THE USER TO LOCATE THE INFORMATION AND SPECIFIC PROCEDURES QUICKLY, NO MATTER WHICH MODULE IS IN USE. KEY POINTS OF EACH SECTION ARE SUMMARIZED BELOW:

SECTION	KEY POINTS	MOST FREQUENT USER
1	MODULE PURPOSE, FEATURES, CONVENTIONS AND EQUIPMENT.	SUPERVISOR
2	STEP BY STEP INSTRUCTIONS USING ACTUAL SCREENS.	OPERATOR
3	COMPLETE DIRECTIONS FOR SETTING UP THE MODULE FOR OPERATION, EDITING AND PRINTING PROCEDURES.	SUPERVISOR AND OPERATOR
4	SPECIAL PROCEDURES FOR THE SPECIFIC MODULE	SUPERVISOR AND OPERATOR
5	ERROR RECOVERY AND ANY TROUBLE-SHOOTING PROCEDURES NOT AUTOMATICALLY COVERED BY THE PROGRAMS	OPERATOR

* THE SUPERVISOR AND OPERATOR SET UP THE SYSTEM FOR USE BY ENTERING THE NECESSARY DATA (SECTIONS 3 & 4). THE OPERATOR THEN CAN ASSUME RESPONSIBILITY FOR DAILY OPERATION OF THE MODULE, ENTERING DATA, ORDERING FORMS AND SUPPLIES, AND PROVIDING THE PRINTOUTS NEEDED FOR PROFITABLE MANAGEMENT OF THE BUSINESS.

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CHAPTER 1 INTRODUCTION

1-1. GENERAL FEATURES OF THE GENERAL LEDGER SYSTEM

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1-1. INTRODUCTION

ACCOUNTING IS THE "LANGUAGE OF BUSINESS." OWNERS, DIRECTORS, MANAGERS, BANKERS, LAWYERS, ENGINEERS, INVESTORS, AND OTHER PEOPLE IN THE BUSINESS WORLD USE ACCOUNTING TERMS TO DESCRIBE THEIR IDEAS AND TO RECORD DAILY EVENTS AND TRANSACTIONS. TI-COUNT USES A MINIMUM OF THESE ACCOUNTING TERMS WHILE MAINTAINING THE BUSINESS RECORDS ACCORDING TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. THE FINANCIAL INFORMATION PROCESSED BY TI-COUNT IS NEEDED BY MANAGERIAL DECISION-MAKERS FOR BUSINESS PLANNING AND CONTROL. TI-COUNT ALSO GENERATES MANY FINANCIAL STATEMENTS FOR USE BY THOSE WITH AN INTEREST IN THE BUSINESS ENTERPRISE.

1-1.1 GENERAL LEDGER ACCOUNTS

THE GENERAL LEDGER IS MADE UP OF ALL THE LEDGER ACCOUNTS ON THE INCOME STATEMENT AND BALANCE SHEET. THERE ARE ACCOUNTS FOR EACH KIND OF ASSET, LIABILITY, OWNER'S EQUITY, REVENUES, AND EXPENSES. TI-COUNT ALLOWS UP TO 33 GENERAL LEDGER ACCOUNTS TO BE USED IN YOUR ACCOUNTING SYSTEM. IF YOU HAVE THE MEMORY EXPANSION, THEN YOU CAN HAVE UP TO 650 LEDGER ACCOUNTS.

EACH LEDGER ACCOUNT CONTAINS TWO BALANCES: A CONTROL BALANCE WHICH IS CHANGED ONLY AT THE END OF AN ACCOUNTING PERIOD AND A SUBSIDIARY BALANCE WHICH IS CHANGED AND UPDATED EVERY DAY. THESE TWO BALANCES ARE RECONCILED DURING THE CLOSING PROCESS. THE CONTROL BALANCES ARE ADJUSTED FOR INTEREST, DEPRECIATION, TAXES, ETC., AND THEIR VALUES ARE REPORTED IN THE INCOME STATEMENT, BALANCE SHEET, AND CHANGE IN FINANCIAL POSITION STATEMENT. THE SUBSIDIARY BALANCE GIVES THE TI-COUNT USER A DAILY BALANCE IN A LEDGER ACCOUNT. THE SUBSIDIARY CASH BALANCE IS USED TO RECONCILE BANK STATEMENTS. THE SUBSIDIARY ACCOUNTS RECEIVABLE BALANCE IS USED FOR DEBT COLLECTION, AND THE SUBSIDIARY ACCOUNTS PAYABLE BALANCE IS USED FOR PAYMENT OF DEBTS. THE INTERIM INCOME STATEMENT AND BALANCE SHEET BASED ON THE SUBSIDIARY BALANCES CAN BE PRINTED AT ANY TIME.

1-1.2 ORIGINAL JOURNALS OF ENTRY

EVERY MONETARY TRANSACTION OF A BUSINESS ENTERPRISE SHOULD BE RECORDED INTO THE TI-COUNT ACCOUNTING SYSTEM'S RECORD BOOKS CALLED JOURNALS. EACH JOURNAL ENTRY DEFINES THE ECONOMIC EFFECT OF A BUSINESS TRANSACTION BY AN ENTERPRISE IN DEBIT AND CREDIT FORMAT. EACH ENTRY ALSO RECORDS WHAT LEDGER ACCOUNTS ARE INCREASED OR DECREASED AND THE AMOUNT OF EACH CHANGE. JOURNAL ENTRIES ARE ALWAYS NUMBERED CHRONOLOGICALLY.

A JOURNAL ENTRY (ONE TRANSACTION) RECORDS THE DATE OF THE TRANSACTION, A CODE, A DESCRIPTION OF THE JOURNAL ENTRY, AND THE AMOUNT OF EACH ENTRY. TI-COUNT ENTRIES ARE TYPED BY THE OPERATOR ONTO A FORM DISPLAYED BY THE COMPUTER. THE JOURNAL IS IMPORTANT BECAUSE IT MAINTAINS A CHRONOLOGICAL RECORD OF EVERY BUSINESS TRANSACTION AND SHOWS IN ONE PLACE ALL THE ECONOMIC ASPECTS OF EACH TRANSACTION INCLUDING ALL LEDGER ACCOUNTS AFFECTED AND THEIR AMOUNTS. THIS INFORMATION IS ESSENTIAL WHEN ANY ACCOUNTING SYSTEM IS BEING AUDITED OR WHEN AN ERROR IS BEING TRACED.

THE TI-COUNT SYSTEM USES TWO TYPES OF JOURNALS: THE GENERAL JOURNAL AND FOUR SPECIAL JOURNALS. EACH JOURNAL IS DESIGNED FOR SOME COMMON TYPE OF TRANSACTION. THE SPECIAL JOURNALS ARE CALLED: THE PURCHASES JOURNAL, THE CASH PAYMENTS JOURNAL, THE CASH RECEIPTS JOURNAL AND THE SALES JOURNAL. THE GENERAL JOURNAL CONTAINS ENTRIES SUCH AS DEBIT AND CREDIT MEMORANDA, ADJUSTING ENTRIES, CLOSING ENTRIES, REVERSING ENTRIES, PLUS ALL OTHER ENTRIES THAT DO NOT GO INTO THE SPECIAL JOURNALS. ALTHOUGH THE GENERAL JOURNAL MUST ALWAYS BE USED, THE SPECIAL JOURNALS ARE CHOSEN TO FIT THE NEEDS OF THE BUSINESS. TI-COUNT WILL OPERATE USING NONE, SOME, OR ALL OF THE SPECIAL JOURNALS. THE FOLLOWING EXAMPLES ARE TYPICAL OF THE FOUR SPECIAL JOURNALS:

PURCHASES JOURNAL

USE: A PURCHASE HAS BEEN MADE AND AN INVOICE RECEIVED.

ENTRY: A DEBIT TO PURCHASES.
A CREDIT TO ACCOUNTS PAYABLE.

CASH PAYMENTS JOURNAL

USE: A CHECK HAS BEEN WRITTEN TO PAY AN INVOICE.

ENTRY: A DEBIT TO ACCOUNTS PAYABLE.
A CREDIT TO CASH IN BANKS.

SALES JOURNAL

USE: AN ITEM HAS BEEN SOLD AND AN INVOICE SENT TO THE CUSTOMER.

ENTRY: A DEBIT TO ACCOUNTS RECEIVABLE.
A CREDIT TO SALES.

CASH RECEIPTS JOURNAL

USE: THE CUSTOMER SENDS A CHECK TO PAY A SALES INVOICE.

ENTRY: A DEBIT TO CASH IN BANKS.
A CREDIT TO ACCOUNTS RECEIVABLE.

1-1.3. DEBIT AND CREDIT FORMAT

THE DEBIT AND CREDIT FORMAT USED IN PROFESSIONAL DOUBLE ENTRY BOOKKEEPING IS ALSO USED IN THE TI-COUNT SERIES. THE TERM DEBIT REFERS TO AMOUNT ADDED TO THE LEFT HAND SIDE OF A T ACCOUNT AND THE TERM CREDIT REFERS TO AN AMOUNT ADDED TO THE RIGHT HAND SIDE OF A T ACCOUNT. EXPLANATIONS FOR THE TERMS T ACCOUNT, DEBIT AND CREDIT ARE FOUND IN EVERY INTRODUCTORY ACCOUNTING TEXTBOOK.

THE TERM DEBIT ALSO REFERS TO AN ADDITION OF A POSITIVE AMOUNT TO THE GROUP OF LEDGER ACCOUNTS DESCRIBING ASSETS AND EXPENSES. THE TERM CREDIT REFERS TO THE ADDITION OF A POSITIVE AMOUNT TO ANY OF THE LIABILITY, REVENUE, OR OWNER'S EQUITY ACCOUNTS. THESE TERMS HAVE OPPOSITE MEANINGS WHEN USED WITH THE OTHER LEDGER ACCOUNTS. THUS, A DEBIT CAN ALSO REFER TO A SUBTRACTION FROM A LIABILITY, OWNER'S EQUITY OR REVENUE ACCOUNT, WHILE A CREDIT CAN REFER TO A SUBTRACTION FROM AN ASSET OR EXPENSE ACCOUNT.

1-1.4 POSTING TO THE LEDGER

THE FIRST STEP IN ANY ACCOUNTING SYSTEM IS TO CHRONOLOGICALLY ENTER THE ORIGINAL TRANSACTIONS INTO A JOURNAL. THE SECOND STEP IS TO RECLASSIFY THE JOURNAL ENTRIES INTO LEDGER ACCOUNT FORMAT. THIS TRANSFER PROCESS IS CALLED POSTING AND IS DONE AT TWO DIFFERENT TIMES IN THE TI-COUNT GENERAL LEDGER SYSTEM. EVERY DAY, THE LATEST ENTRIES ARE POSTED TO THE SUBSIDIARY LEDGER BALANCES. AT THE END OF AN ACCOUNTING PERIOD, THE JOURNALS ARE SUMMARIZED AND POSTED TO THE CONTROL LEDGER BALANCES. AS PART OF THE END OF PERIOD PROCEDURE, THE SUBSIDIARY BALANCE AND THE CONTROL BALANCE OF EACH LEDGER ACCOUNT ARE RECONCILED.

1-1.5 CLOSING THE BOOKS

THE TI-COUNT GENERAL LEDGER SYSTEM WILL CLOSE THE BOOKS AT THE END OF AN ACCOUNTING PERIOD. THE CLOSING PROGRAMS ARE SEQUENTIALLY EXECUTED AND ALL ERRORS CORRECTED DURING THE CLOSING PROCESS. 22 SPECIAL CODES ARE USED TO CLOSE THE BOOKS AND TO DEFINE THE DOCUMENTS THAT ARE PRODUCED ACCORDING TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. THESE DOCUMENTS ARE LISTED BELOW:

1. JOURNAL SUMMARIES. EACH JOURNAL IS INDIVIDUALLY SUMMARIZED.
2. POST SUMMARIES TO GENERAL LEDGER CONTROL BALANCES. THIS IS PRINTED IN T ACCOUNT FORMAT AND IS THE AUDIT TRAIL BETWEEN THE JOURNAL SUMMARIES AND THE CONTROL LEDGER BALANCES.
3. UNADJUSTED TRIAL BALANCE. A RECORD OF THE CONTROL LEDGER BALANCES BEFORE THE ADJUSTING ENTRIES ARE POSTED TO THE LEDGER.
4. ADJUSTMENTS. A PRINTOUT OF THE GENERAL JOURNAL ENTRIES THAT CONTAIN THE ADJUSTMENTS. (OPTIONAL)
5. ADJUSTED TRIAL BALANCE. A RECORD OF THE CONTROL LEDGER BALANCES AFTER THE ADJUSTING ENTRIES HAVE BEEN POSTED.
6. SPECIAL SCHEDULES. THE TI-COUNT SYSTEM CAN PRINT UP TO NINE SPECIAL SCHEDULES FOR EACH PROFIT CENTER AND FOR THE TOTAL ENTERPRISE. (OPTIONAL)
7. INCOME STATEMENT. ONE STATEMENT IS PRINTED FOR EACH PROFIT CENTER AND FOR THE TOTAL ENTERPRISE.
8. BALANCE SHEET. ONE STATEMENT IS PRINTED FOR THE BUSINESS.
9. CHANGE IN FINANCIAL POSITION. ONE STATEMENT IS PRINTED FOR THE BUSINESS.
10. CLOSING ENTRIES. A RECORD OF THE GENERAL JOURNAL CLOSING ENTRIES IS PRINTED. (OPTIONAL)
11. TRIAL BALANCE. A RECORD OF THE CONTROL LEDGER BALANCES IS PRINTED AFTER THE CLOSING ENTRIES ARE POSTED TO THE LEDGER.
12. REVERSING ENTRIES. THE GENERAL JOURNAL REVERSING ENTRIES (IF ANY) ARE PRINTED. (OPTIONAL)

1-2. EQUIPMENT NEEDED TO OPERATE TI-COUNT GENERAL LEDGER

THE TI-COUNT GENERAL LEDGER PROGRAMS OPERATES WITH THE FOLLOWING TEXAS INSTRUMENT 99/4 AND 99/4A PERSONAL COMPUTER EQUIPMENT:

1. 99/4 OR 99/4A MAIN COMPUTER CONSOLE.
2. 10" COLOR MONITOR OR COLOR TV WITH A RF MODULATOR
3. DISK DRIVE CONTROLLER AND ONE 5 1/4" DISK DRIVE
4. RS232 INTERFACE AND 80-COLUMN PRINTER WITH FORM ADVANCE
5. EXTENDED BASIC COMMAND MODULE

YOU MUST ADD THE EXTENDED MEMORY IF YOU HAVE EITHER OVER 30 LEDGER ACCOUNTS OR GET A "MEMORY FULL" ERROR. A SECOND DISK DRIVE IS RECOMMENDED TO BOTH SIMPLIFY DISK COPYING AND MINIMIZE DISK SHUFFLING DURING NORMAL OPERATION.

1-3. SPECIAL SUPPLIES

1. THE PRINTING FORMAT FOR THE ENTIRE GENERAL LEDGER SYSTEM IS DESIGNED TO FIT ON 8 1/2" X 11" PAPER. THE PRINTOUTS CAN BE EASILY FILED IN STANDARD BINDERS AND FOLDERS.
2. HIGH QUALITY 5 1/4" SOFT SECTOR DISKS ARE RECOMMENDED BECAUSE OF THEIR RELIABILITY. A MINIMUM OF TWO DISKS ARE NEEDED TO SET UP THE GENERAL LEDGER SYSTEM.

ALL THE ABOVE SUPPLIES CAN BE PURCHASED DIRECTLY FROM PIKE CREEK COMPUTER COMPANY (SAMPLES ARE AVAILABLE). WRITE TO:

PIKE CREEK COMPUTER CO, INC
2 GALAXY DR
P.O. BOX 9619
NEWARK DE 19714-9619
(302) 239-5113

1-4. READ THIS FIRST

TI-COUNT GENERAL LEDGER PROGRAMS AND THIS MANUAL ARE WRITTEN WITH THE FOLLOWING CONVENTIONS:

1. OPERATOR RESPONSES

A. YES RESPONSE (Y)

A RESPONSE OF Y MEANS THE OPERATOR SHOULD PRESS THE KEY LABELED Y FOLLOWED BY PRESSING THE KEY LABELED ENTER. THIS IS THE MOST FREQUENTLY USED OPERATOR RESPONSE IN TI-COUNT. THE PROGRAMS ARE WRITTEN TO ACCEPT Y AND ONLY Y, SO FOLLOW THE SYSTEM'S INSTRUCTIONS AS THEY APPEAR ON THE SCREEN.

B. YES OR NO RESPONSE (Y/N)

A RESPONSE OF Y/N MEANS THE OPERATOR SHOULD PRESS ONLY THE KEYS LABELED Y OR N FOLLOWED BY THE KEY LABELED ENTER.

C. THE OPTIONS ON ALL SYSTEM AND PROGRAM MENUS ARE NUMBERED. THE OPERATOR'S CHOICE IS MADE BY PRESSING THE KEY LABELED WITH THAT NUMBER FOLLOWED BY PRESSING THE KEY LABELED ENTER.

2. MONITOR SCREENS

ALL PROGRAMS ON THE MONITOR SCREEN DISPLAY TITLES WITH MOVING BORDERS TO VERIFY THAT THE COMPUTER IS RUNNING PROPERLY AND TO SHOW THE OPERATOR WHICH PROGRAM IS BEING EXECUTED. THE BORDERS SHOULD CONTINUE TO MOVE EXCEPT WHEN THE DISK LIGHT IS ON INDICATING INFORMATION TRANSFER TO AND FROM THE DISK DRIVES OR TO THE PRINTER.

3. SYSTEM DISKS

TWO DISKS ARE REQUIRED TO HOLD ALL OF THE PROGRAMS OF THE GENERAL LEDGER SYSTEM. THE RED LABEL DISK CONTAINS THE DAILY AND UTILITY PROGRAMS. THE YELLOW LABEL DISK CONTAINS THE PROGRAMS FOR THE CLOSING AND THE STATEMENTS.

4. NUMBER OF DISK DRIVES

TI-COUNT'S DISK CHANGING INSTRUCTIONS ARE DESIGNED FOR ONE DISK DRIVE SYSTEMS. MANY OF THESE COMMANDS WILL BE IGNORED IN TWO AND THREE DISK SYSTEMS BECAUSE THE DISK(S) MAY ALREADY HAVE BEEN LOADED INTO ONE OF THE DRIVES. ALWAYS START WITH THE TI-COUNT(RED) SYSTEM DISK IN DISK DRIVE #1.

5. ERROR RECOVERY

COMMON TYPING ERRORS SHOULD BE CORRECTED IMMEDIATELY. FILE WRITING ERRORS ARE AUTOMATICALLY PREVENTED BY THE TI-COUNT PROGRAMS. HOWEVER, OTHER ERRORS MAY OCCUR BECAUSE OF NATURAL DISASTERS, BROWNOUTS, ETC. THE OPERATOR SHOULD REVIEW THE ERROR IDENTIFICATION AND RECOVERY PROCEDURES

CHAPTER 2 THE DAILY OPERATING PROCEDURE

2-1. THE TI-COUNT TITLE SCREEN

2-2. THE MAIN MENU

2-3. GOOD MORNING

2-4. JOURNAL ENTRIES

2-5. DAILY BALANCE

2-1. THE TI-COUNT TITLE SCREEN

TI-COUNT GENERAL LEDGER STARTS WITH TURNING ON THE COMPUTER AND ENDS WITH THE DAILY BALANCE PRINTOUT. THE FOLLOWING EIGHT-STEP DETAILED DAILY OPERATING PROCEDURE WILL QUICKLY BECOME AUTOMATIC EVEN FOR NEW OPERATORS.

STEP 1: TURN ON THE POWER TO THE COMPUTER AND ITS COMPONENTS ACCORDING TO THE INSTRUCTIONS GIVEN IN THE TEXAS INSTRUMENTS 99/4A REFERENCE MANUAL AND THE DISK MEMORY SYSTEM MANUAL. BE SURE TO FOLLOW THE INSTRUCTIONS CAREFULLY AS THE 99/4A WILL RECOGNIZE ONLY THOSE COMPONENTS THAT HAVE BEEN TURNED ON IN PROPER SEQUENCE. THE COMPUTER WILL RESPOND BY DISPLAYING THE TEXAS INSTRUMENTS MASTER TITLE SCREEN.

STEP 2: INSERT THE EXTENDED BASIC COMMAND MODULE. AGAIN, THE MASTER TITLE SCREEN WILL BE DISPLAYED TO CONFIRM COMPLETION OF THIS STEP.

STEP 3: LOAD THE TI-COUNT [REDACTED]

STEP 4: PRESS ANY KEY FOR MASTER SELECTION SCREEN. NEXT, PRESS A NUMBER TO SELECT EXTENDED BASIC AND AUTOMATICALLY START THE TI-COUNT SYSTEM BY READING A PROGRAM FROM DISK DRIVE #1. AFTER ABOUT FIVE SECONDS, THE SCREEN WILL CHANGE COLOR AND DISPLAY THE TI-COUNT TITLE SCREEN.

2-2. THE MAIN MENU

THE TITLE SCREEN CHANGES AFTER 20 SECONDS TO THE TI-COUNT MAIN MENU. GENERAL LEDGER IS NOW READY TO USE.

OPERATOR RESPONSE

CHOOSE A NUMBER BETWEEN 1 AND 6. CHOICES 1,2 AND 3 SELECT THE DAILY OPERATING PROGRAMS. CHOICE 4 AND 5 CALL UP OTHER MENUS THAT ARE ONLY USED PERIODICALLY. CHOICE 6 EXITS GENERAL LEDGER TO TI EXTENDED BASIC.

COMPUTER SCREEN

MAIN MENU	

1.	GOOD MORNING
2.	JOURNAL ENTRY
3.	DAILY BALANCE
4.	CLOSE THE BOOKS (MENU)
5.	UTILITY PROGRAMS (MENU)
6.	EXIT
CHOOSE ONE -->1	

2-3. GOOD MORNING (CHOICE 1 ON MAIN MENU)
REQUIRES: TI-COUNT(RED)

STEP 5: THE GOOD MORNING PROGRAM IS USED TO ENTER THE DAY'S DATE AND TO CHANGE THE COMPUTER SYSTEM'S NAME FOR THE PRINTER. THE FOLLOWING SCREEN IS CALLED UP BY THE MAIN MENU WHEN CHOICE 1 IS ENTERED.

OPERATOR RESPONSE

TYPE IN MONTH (1-12), DAY (1-31) AND THE YEAR (LAST TWO DIGITS). WHEN THE DISK'S WRITE TAB HAS BEEN REMOVED, TYPE Y. TYPE IN CORRECT PRINTER NAME OR PRESS ENTER TO ACCEPT NAME DISPLAYED ON SCREEN. WHEN WRITE TAB IS REPLACED, TYPE Y. THE PROGRAM RETURNS TO THE MAIN MENU.

COMPUTER SCREEN

```

-----
GOOD MORNING
-----
TODAY'S DATE?--> _ / _ / _
-----
REMOVE WRITE TAB FROM DISK..
...Y..Y
PRINTER=RS232.BA=4800
REPLACE WRITE TAB ON DISK...
..Y..Y
    
```

NOTE: THE WRITE TAB COVERS THE WRITE PROTECT NOTCH DISCUSSED IN TI'S DISK MEMORY SYSTEM MANUAL ON PAGE 5.

HOWEVER, IF THE DIFFERENCE BETWEEN THE LAST DATE AND NEW DATE IS MORE THAN A WEEK, ANOTHER SCREEN WILL WARN OF THE SITUATION. FOR EXAMPLE:

OPERATOR RESPONSE

CHOOSE BETWEEN 1,2,OR 3. CHOICE 1 ALLOW THE OPERATOR TO RETYPE THE DATE. CHOICE 2 OVERRIDES THE WARNING. CHOICE 3 RETURNS TO THE MAIN MENU.

COMPUTER SCREEN

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-----
GOOD MORNING
-----
TODAY'S DATE?-->7 /28/82
-----
OLD DATE--> 7/28/81
NEW DATE--> 7/28/82
PLEASE RECHECK ABOVE DATE
1. RETYPE THE DATE
2. OVERRIDE THE WARNING
3. EXIT AND DECIDE
CHOOSE ONE-->2
    
```

2-4. JOURNAL ENTRY (CHOICE 2 ON MAIN MENU)
REQUIRES: TI-COUNT(RED), LEDGER DISK, A JOURNAL DISK

STEP 6: JOURNAL ENTRY IS USED TO ENTER DEBITS AND CREDITS TO ANY OF THE JOURNALS.

OPERATOR RESPONSE

THE SCREEN DISPLAYS DISK-CHANGING INSTRUCTIONS FOR A ONE DISK SYSTEM. FOR A TWO OR THREE DISK SYSTEM, FOLLOW COMMANDS 1 AND 2, SKIP 3, AND FOLLOW 4. AFTER EACH INSTRUCTION, RESPOND WITH Y.

COMPUTER SCREEN # 1

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-----
ENTER JOURNALS
-----
1. REMOVE TI-COUNT(RED)
2. LOAD LEDGER DISK...Y.Y
3. REMOVE LEDGER DISK
4. LOAD JOURNAL DISK..Y.Y
    
```

THE ENTRY PROGRAM VERIFIES THAT A JOURNAL HAS BEEN LOADED INTO A DISK DRIVE BY DISPLAYING THE NAME OF THE JOURNAL ON THE SCREEN. THE OPERATOR IS WARNED WHEN AN INVALID JOURNAL HAS BEEN LOADED, SUCH AS ONE WITH JOURNAL NUMBERS OUT OF THE PROPER CHRONOLOGICAL SEQUENCE. THE PROGRAM WILL DISPLAY THE JOURNAL ENTRY FORM AS SOON AS A VALID JOURNAL IS LOADED INTO A DRIVE.

OPERATOR RESPONSE

LINE 1 - JOURNAL NAME, NUMBER (JN) AND TODAY'S DATE ARE DISPLAYED. PURCHASES JOURNAL ENTRY DATES ARE ENTERED BY OPERATOR.
 LINE 2 - LEAVE BLANK. CODES ARE USED ONLY IN ACCOUNTS RECEIVABLE, ACCOUNTS PAYABLE AND CLOSING THE BOOKS (CHAPTER 5).
 LINE 3 - A 90 CHARACTER DESCRIPTION AND REFERENCE CAN BE ENTERED WITH EACH JOURNAL ENTRY.
 LINE 4 - THE NUMBER OF DEBITS AND CREDITS MUST BE AT LEAST 2 BUT NOT MORE THAN 32.
 LINE 5 - CORRECTIONS: TYPING IN THE DESIRED LINE NUMBER CAUSES THE CURSOR TO APPEAR AT THAT LINE FOR THE CORRECTION TO BE MADE. TYPING X ERASES THE ENTRY, WHILE TYPING P CAUSES SCREEN #3 TO APPEAR.

COMPUTER SCREEN #2

```

-----
CASH RECEIPTS JOURNAL
-----
1.DATE 12/25/82 JN:110
2.CODES _____
3.DESCRPTION AND REFERENCE:
-----
4.#.OF DEBITS AND CREDITS 2
CORRECTION NUMBER
(P TO PROCEED,X TO ERASE) P
    
```

OPERATOR RESPONSE

COMPUTER SCREEN # 3

A DEBIT(D) OR CREDIT(C) IS ENTERED IN THREE PARTS ON ONE LINE. REPEAT THIS PROCEDURE FOR ALL DEBITS AND CREDITS.

PART A: C OR D IS ENTERED AS THE FIRST CHARACTER.
 PART B: A LEDGER ACCOUNT NUMBER IS ENTERED AS THE NEXT FIVE CHARACTERS. THE PROGRAM PRINTS THE ACCOUNT NAME. IF "ACCOUNT NOT FOUND" IS DISPLAYED, THE CURSOR RETURNS TO THE ACCOUNT NUMBER UNTIL A VALID NUMBER IS ENTERED.
 PART C: THE MONETARY VALUE OF THE DEBIT OR CREDIT IS ENTERED.

CASH RECEIPTS JOURNAL 110 1	
1.D 10301	1.\$280.00
CASH IN BANK	
2.C 30301	2.\$280.00
ACC/REC CONTROL DISK A	
CORRECTION NUMBER	
(P TO PROCEED,X TO EXIT) P	

AUTOMATIC DEBITS AND CREDITS ARE ALLOWED WITH EVERY JOURNAL EXCEPT THE GENERAL JOURNAL. TO ACTIVATE, PRESS THE ENTER KEY SEVERAL TIMES. THE INFORMATION WILL BE DISPLAYED AND THE CURSOR WILL STOP, ALLOWING THE OPERATOR TO TYPE IN THE MONETARY VALUES. D OR C AND ACCOUNT NUMBERS WHEN TYPED IN ARE ACCEPTED BY THE PROGRAM IN PREFERENCE TO THE AUTOMATIC ENTRIES.

MONETARY VALUES ARE ENTERED AUTOMATICALLY IF ONLY ONE DEBIT-CREDIT PAIR IS SPECIFIED: TYPE IN THE LINE 1 VALUE AND THE PROGRAM AUTOMATICALLY ENTERS THE SAME VALUE ON LINE 2.

CORRECTIONS ARE MADE TO THE COMPUTER SCREEN BEFORE THE INFORMATION IS SAVED BY THE PROGRAM. ENTER THE LINE NUMBER FOLLOWED BY A PERIOD AND THE CURSOR JUMPS TO D OR C, READY FOR THE OPERATOR TO MAKE THE CORRECTION. ENTER THE LINE NUMBER FOLLOWED BY \$ AND THE CURSOR JUMPS TO THE MONETARY VALUE, READY FOR A NEW VALUE. PRESS X TO ERASE THE ENTIRE ENTRY OR PRESS P TO ENTER THE JOURNAL ENTRY ONTO THE JOURNAL DISK. IN EITHER CASE, THE PROGRAM WILL NOW DISPLAY SCREEN #4.

WHEN THE JOURNAL DISK IS COMPLETELY FILLED, A NEW JOURNAL WILL BE SET UP WITHOUT BREAKING THE SEQUENCE OF JOURNAL NUMBERS. THE NEW DISK MUST HAVE BEEN GIVEN THE PROPER JOURNAL NAME BY THE DISK MANAGER COMMAND MODULE.

OPERATOR RESPONSE

COMPUTER SCREEN # 4

CHOICES 1 AND 2 LEAD THE OPERATOR REPEATEDLY THROUGH THE JOURNAL ENTRY PROCESS UNTIL ALL ENTRIES HAVE BEEN MADE.

ENTER JOURNALS	

1.	ANOTHER ENTRY IN THE SAME JOURNAL
2.	ANOTHER ENTRY IN A NEW JOURNAL
3.	RETURN TO MAIN MENU
CHOOSE ONE-->1	

NOTE: APPENDIX A DISCUSSES UTILITY PROGRAMS FOR STARTING, PRINTING AND EDITING JOURNALS.

2-5 DAILY BALANCE (CHOICE 3 ON MAIN MENU)
 REQUIRES: TI-COUNT(RED), LEDGER DISK, JOURNAL DISKS

STEP 7: DAILY BALANCE IS RUN AT THE END OF THE DAY. IT POSTS THE JOURNAL ENTRIES TO THE SUBSIDIARY BALANCES OF THE LEDGER ACCOUNTS.

OPERATOR RESPONSE

COMPUTER SCREEN # 1

FOLLOW THE DISK-CHANGING INSTRUCTIONS AS THEY APPEAR ON THE SCREEN, ACKNOWLEDGING EACH WITH A Y. AT CHOICE 4, THE NAME OF THE JOURNAL USED DURING THE DAY SHOULD BE ENTERED. THE DAY'S ENTRIES ARE READ IN CHRONOLOGICAL ORDER. OTHER DISKS IN THIS JOURNAL CAN BE ENTERED. CHOICE 7 REQUESTS THE OPERATOR TO POST ANOTHER JOURNAL; Y RETURNS THE PROGRAM TO 4 AND N MOVES ON TO 8. CHOICE 8 REQUESTS THE OPERATOR TO POST THE ENTRIES; Y ADVANCES TO 9 AND N CLEARS THE SCREEN AND DISPLAYS 12 AND 13. CHOICE 10 DETERMINES THE TYPE OF PRINTOUT: Y PRINTS THE SUBSIDIARY BALANCES OF ALL LEDGER ACCOUNTS WHILE N RESTRICTS THE PRINTING TO ONLY THOSE ACCOUNTS WHOSE BALANCES CHANGED DURING THE POSTING. WHEN PRINTING IS COMPLETE, THE DAILY BALANCE SCREEN CHANGES TO SCREEN # 2.

DAILY BALANCE	

1	REMOVE TI-COUNT(RED)
2	LOAD LEDGER DISK..Y.Y
3	REMOVE LEDGER DISK
4	JOURNAL NAME?-->PURCHJ
5	LOAD JOURNAL DISK..Y.Y
6	ANOTHER DISK IN THE SAME JOURNAL?..Y/N.N
7	ANOTHER JOURNAL?..Y/N.N
8	POST THE ENTRIES?..Y/N.Y
9	REMOVE JOURNAL DISK
10	PRINT ALL ACCOUNTS?(Y/N)N

OPERATOR RESPONSE

COMPUTER SCREEN # 2

COMMANDS 11, 12 AND 13 MUST BE ACKNOWLEDGED WITH A Y. THE PROGRAM THEN RETURNS TO THE MAIN MENU.

DAILY BALANCE	

11	LOAD LEDGER DISK..Y.Y
12	REMOVE LEDGER DISK
13	LOAD TI-COUNT DISK..Y.Y

NOTE:THE DAILY BALANCE PROGRAM POSTS UP TO 300 DEBITS AND CREDITS IN ONE RUN WHEN THE MEMORY EXPANSION MODULE IS INSTALLED.

STEP 8: BYE

AT THE END OF THE DAY CHOOSE 6 ON THE MAIN MENU TO EXIT TO EXTENDED BASIC. TYPE BYE TO RETURN TO THE TEXAS INSTRUMENTS MASTER TITLE SCREEN. REMOVE THE TI/COUNT DISK AND THE EXTENDED BASIC COMMAND MODULE. TURN THE COMPUTER SYSTEM POWER OFF.

CHAPTER 3 PREPARING THE GENERAL LEDGER FOR OPERATION

3-1. INTRODUCTION

3-2. PREPARING THE DATA DISKS

3-3. LEDGER UTILITY PROGRAMS

3-4. PRINT LEDGER FORMS

3-5. FILL IN LEDGER FORMS

LEDGER ACCOUNT NUMBERS

PROFIT CENTERS

LEDGER ACCOUNT NAMES

TYPE OF BALANCE

LEDGER CODES (#1 TO #21)

CLOSING CODE (#1)

SPECIAL JOURNAL CODES (#2 TO #5)

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EXAMPLE OF A COMPLETED LEDGER FORM

EXAMPLE OF AN INCOME STATEMENT

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3-6. ENTER LEDGER ACCOUNTS

3-7. EDIT LEDGER ACCOUNTS

3-8. PRINT LEDGER ACCOUNTS

3-9. PREPARING THE JOURNAL DISKS (START JOURNALS)

3-1. INTRODUCTION

THE TI-COUNT WORKING DISKS MUST BE PREPARED BEFORE DAILY OPERATION CAN BEGIN. THIS IS DONE IN TWO STEPS. DO NOT PERFORM STEP 1 ON THE TI-COUNT (RED, YELLOW) OR THE LONGHORN WIDGETS DISKS WHICH STORE THE PROGRAMS. IF YOU DO, THE PROGRAMS WILL BE DESTROYED.

3-2. PREPARING THE DATA DISKS

STEP 1: THE DISKS WHICH WILL HOLD THE ACCOUNTING INFORMATION MUST BE INITIALIZED AND NAMED. THIS PROCEDURE IS EXPLAINED IN DETAIL IN THE TEXAS INSTRUMENTS DISK MEMORY SYSTEM MANUAL THAT COMES WITH EVERY DISK CONTROLLER. WHEN ITS PROGRAM ASKS FOR "DISKNAME?"; ANSWER BY TYPING IN THE NAMES GIVEN BELOW (USE NO OTHER NAMES).

TYPE THIS NAME	FUNCTION
A. LEDGER	LEDGER ACCOUNTS (CHART OF ACCOUNTS)
B. GENERJ	GENERAL JOURNAL DISK
C. PURCHJ	PURCHASES JOURNAL DISK (OPTIONAL)
D. CRECPJ	CASH RECEIPTS JOURNAL DISK (OPTIONAL)
E. CPAYSJ	CASH PAYMENTS JOURNAL (OPTIONAL)
F. SALESJ	SALES JOURNAL DISK (OPTIONAL)

STEP 2: INFORMATION THAT DEFINES THE SYSTEM AND TAILORS THE OUTPUT TO ANY SPECIFIC ENTERPRISE MUST BE ADDED TO THE DISKS WHICH HAVE JUST BEEN NAMED. ALL IS DONE WITH THE HELP OF THE COMPUTER AND THE UTILITY PROGRAMS IN TI-COUNT.

NOTE: APPENDIX D CONTAINS A PROCEDURE FOR THE FAST START UP OF THE GENERAL LEDGER SYSTEM.

STEP 3: THE PROGRAMS USED IN PREPARING THE GENERAL LEDGER ARE ACCESSED FROM CHOICE 5 ON THE MAIN MENU, THE UTILITY MENU.

UTILITY MENU
1. LEDGER ADD,EDIT
2. PRINT LEDGER
3. PRINT JOURNALS
4. EDIT JOURNALS
5. LEDGER FORMS
6. START JOURNALS
7. RETURN TO MAIN MENU
CHOOSE ONE -->1

3-3. LEDGER UTILITY PROGRAMS

TWO LEDGER UTILITY PROGRAMS, WITH FIVE OPTIONS, WORK TOGETHER TO ASSURE THAT THE LEDGER ACCOUNTS ARE SET UP WITH THE PROPER INFORMATION. THESE PROGRAMS ARE ENTERED FROM AND RETURN TO THE UTILITY MENU. CHOICE 1 ON THE UTILITY MENU IS CALLED LEDGER ADD, EDIT. IT LETS THE COMPUTER OPERATOR ADD NEW LEDGER ACCOUNTS, DISPLAY LEDGER ACCOUNTS AND BALANCES, AND EDIT ANY OF THE INFORMATION DEFINING A LEDGER ACCOUNT. CHOICE 5 IS CALLED THE LEDGER FORMS PROGRAM. IT WILL PRINT LEDGER ACCOUNT INPUT FORMS AND PRINT THE LEDGER ACCOUNT IN THE INPUT FORMS FORMAT. BOTH OF THESE UTILITY PROGRAMS ARE USED TO HELP SET UP THE LEDGER ACCOUNTS AND TO GET THE ACCOUNTING SYSTEM INTO OPERATION. THEY CAN ALSO BE USED TO MAKE OCCASIONAL CHANGES IN STATEMENT PRINTOUTS OR TO ADD ANOTHER LEDGER ACCOUNT.

3-4. PRINT LEDGER FORMS

IF YOUR PRINTER HAS NOT BEEN USED WITH GENERAL LEDGER THEN RETURN TO THE TI-COUNT MAIN MENU, CHOOSE THE "GOOD MORNING" PROGRAM, ENTER TODAY'S DATE, ENTER THE SYSTEM NAME FOR YOUR PRINTER AND RETURN TO THE UTILITY MENU, OTHERWISE, PROCEED WITH STEP 1.

STEP 1: CHOICE 5 ON THE UTILITY MENU CALLS LEDGER FORMS.

OPERATOR RESPONSE

COMPUTER SCREEN

STEP 2: PRESS 1 TO PRINT THE FORMS.

LEDGER FORMS	
1	PRINT THE FORMS
2	LEDGER ACCOUNTS IN FORM FORMAT
3	RETURN TO UTILITY MENU
CHOOSE ONE-->1	

STEP 3: THE PROGRAM REQUESTS THE NUMBER OF COPIES DESIRED. YOU NEED ONE COPY FOR EVERY FIFTY (50) ACCOUNTS. FOR EXAMPLE, IF YOU HAVE 150 LEDGER ACCOUNTS, THEN PRESS 3.

3-5. FILL IN LEDGER FORMS

THESE FORMS SHOULD BE COMPLETELY FILLED IN BEFORE ANY INFORMATION IS ENTERED ON THE LEDGER DISK. FOUR MAJOR ITEMS DEFINE A LEDGER ACCOUNT:

1. LEDGER ACCOUNT NUMBER
2. THE ACCOUNT NAME
3. TYPE OF BALANCE, DEBIT OR CREDIT
4. THE 22-CHARACTER CODE

3-5.1 LEDGER ACCOUNT NUMBERS

TI-COUNT IDENTIFIES LEDGER ACCOUNTS BY FIVE CHARACTERS. THE FIRST THREE CHARACTERS MUST BE DIGITS. THE LAST TWO CHARACTERS CAN BE EITHER DIGITS OR LETTERS. NOTICE THAT ON THE LEDGER FORM, THESE TWO FIELDS ARE SEPARATED. THE FIRST THREE CHARACTERS DESIGNATE THE TYPE OF LEDGER ACCOUNT. MANY ACCOUNTING TEXT BOOKS SUGGEST A SERIES OF THREE DIGIT ACCOUNT NUMBERS FOR YOUR LEDGER ACCOUNTS. THE LAST TWO CHARACTERS IDENTIFY THE PROFIT CENTER. IF THERE IS ONLY ONE PROFIT CENTER THEN THE LAST TWO CHARACTERS FOR ALL ACCOUNTS MUST BE THE SAME.

3-5.2 PROFIT CENTERS

FOR SEVERAL PROFIT CENTERS, FOLLOW THESE SIMPLE RULES. INCOME STATEMENTS AND THEIR SPECIAL SCHEDULES MUST BE DUPLICATED FOR EACH PROFIT CENTER. EACH STATEMENT MUST HAVE THE SAME NUMBER OF REVENUES AND EXPENSES, THE SAME FIRST THREE DIGITS IN THESE ACCOUNT NUMBERS, SIMILAR ACCOUNT NAMES AND THE PROFIT CENTERS MUST SHARE A COMMON BALANCE SHEET.

THE PROFIT CENTER FEATURE IS TYPICALLY USED TO COMPARE THE PROFITABILITY OF TWO OR MORE PARTS OF A BUSINESS. FOR EXAMPLE, A COMPANY THAT OWNED TWO HARDWARE STORES WOULD WANT TO COMPARE THE PROFITS OF EACH IN ORDER TO BETTER MANAGE THE BUSINESS.

3-5.3 LEDGER ACCOUNT NAMES

TI-COUNT ACCEPTS LEDGER ACCOUNT NAMES UP TO 24 CHARACTERS LONG. THESE NAMES ARE THE NORMAL ACCOUNTING NAMES SUCH AS CASH, ACCOUNTS PAYABLE, BUILDING DEPRECIATION, ETC. THREE ACCOUNTS MUST BE ENTERED IN EVERY SYSTEM: INCOME SUMMARY, RETAINED EARNINGS AND EXTRAORDINARY ITEMS.

3-5.4 TYPE OF BALANCE

EACH LEDGER ACCOUNT MUST BE ASSIGNED AS A DEBIT OR CREDIT BALANCE ACCOUNT. A DEBIT BALANCE ACCOUNT IS ALWAYS EXPRESSED AS A DEBIT NUMBER WHILE A CREDIT BALANCE ACCOUNT IS ALWAYS EXPRESSED AS A CREDIT NUMBER. INCOME SUMMARY, RETAINED EARNINGS AND THE EXTRAORDINARY ITEMS LEDGER ACCOUNTS ARE ALWAYS CREDIT BALANCE ACCOUNTS.

3-5.5 LEDGER CODES #1 TO #21 (#22 IS NOT USED)

THE SPECIFICATION OF EACH LEDGER ACCOUNT INCLUDES A 22-CHARACTER CODE. THIS CODE DETERMINES HOW THE ACCOUNT IS CLOSED, WHICH JOURNALS CAN POST TO ITS BALANCES, AND WHERE ITS BALANCES WILL BE PRINTED IN THE THREE FINANCIAL STATEMENTS. EACH LEDGER CODE IS RESTRICTED TO ITS OWN ALLOWABLE CHARACTERS. THE LEDGER CODES ARE EXPLAINED BELOW.

3-5.5.1 CLOSING CODE #1 (0,1,2,3)

- 0 = BALANCE SHEET ACCOUNTS
- 1 = INCOME STATEMENTS ACCOUNTS
- 2 = INCOME SUMMARY ACCOUNT (ONLY ONE ALLOWED)
- 3 = RETAINED EARNINGS ACCOUNT (ONLY ONE ALLOWED)

LEDGER CODE #1 CONTROLS THE CLOSING PROCESS ON THE YELLOW DISK. THE "GENERAL LEDGER" IS MADE UP OF ALL THE LEDGER ACCOUNTS ON THE BALANCE SHEET AND THE INCOME STATEMENT. THE BALANCE SHEET ACCOUNT CONTROL BALANCES ARE NOT CHANGED AT CLOSING. ALL INCOME STATEMENT ACCOUNT BALANCES ARE SUMMED INTO THE ACCOUNT CALLED INCOME SUMMARY. INCOME SUMMARY SUMS INTO THE RETAINED EARNINGS ACCOUNT. THE INCOME STATEMENT ACCOUNTS AND INCOME SUMMARY ACCOUNT ARE RESET TO ZERO.

CODE YOUR ACCOUNT AS FOLLOWS:

1. WITH THE EXCEPTION OF RETAINED EARNINGS, CODE ALL OF YOUR BALANCE SHEET ACCOUNTS (CASH, ACCOUNTS PAYABLE, ETC.) WITH A 0 (ZERO).
2. CODE ALL OF YOUR INCOME STATEMENT ACCOUNTS (REVENUE & EXPENSES) WITH A 1 (ONE).
3. PREPARE A NEW ACCOUNT, INCOME SUMMARY, THAT WILL BE CODED 2 AND WILL HAVE 0 (ZERO) IN ALL OTHER CODING POSITIONS (2 THROUGH 22). INCOME SUMMARY IS A DUMMY ACCOUNT AND IS NOT PRINTED ON THE INCOME STATEMENT OR BALANCE SHEET.
4. PREPARE A NEW ACCOUNT, RETAINED EARNINGS, THAT WILL BE CODED 3. ITS BALANCE WILL BE PRINTED ON THE BALANCE SHEET IN THE STOCKHOLDER'S EQUITY GROUP OF ACCOUNTS.

3-5.5.2 SPECIAL JOURNAL CODES #2 TO #5 (0,1,2,3)

LEDGER CODE #2 IS FOR THE CASH RECEIPTS JOURNAL.

LEDGER CODE #3 IS FOR THE SALES JOURNAL.

LEDGER CODE #4 IS FOR THE PURCHASES JOURNAL.

LEDGER CODE #5 IS FOR THE CASH PAYMENTS JOURNAL.

- 0 = DOES NOT PERMIT THE JOURNAL TO DEBIT OR CREDIT THE LEDGER ACCOUNT IN QUESTION.
- 1 = PERMITS THE JOURNAL TO DEBIT AND CREDIT THE LEDGER ACCOUNT.
- 2 = MAKES THE LEDGER ACCOUNT AN AUTOMATIC DEBIT ENTRY TO THE JOURNAL.
- 3 = MAKES THE LEDGER ACCOUNT AN AUTOMATIC CREDIT ENTRY TO THE JOURNAL.

THE ZERO (0) CODE

BE VERY CAREFUL WHEN USING THE 0 CODE IN ANY OF THE FOUR POSITIONS. IF AN ACCOUNT IS CODED WITH A 0 FOR A PARTICULAR JOURNAL, THEN YOU CANNOT ACCESS THAT ACCOUNT FROM THAT JOURNAL.

FOR INSTANCE, IF YOU WERE TO CODE YOUR LAND ACCOUNT WITH A 0 IN THE CASH RECEIPTS JOURNAL CODING POSITION AND AT SOME POINT IN THE FUTURE YOU SOLD SOME OF THE LAND FOR CASH, YOU COULD NOT MAKE THAT ENTRY IN THE YOUR JOURNAL BECAUSE YOU COULD NOT ACCESS THE LAND ACCOUNT.

IF YOU WERE TO ENTER THE LAND ACCOUNT NUMBER, WHILE MAKING SUCH AS ENTRY TO THE CASH RECEIPTS JOURNAL, GENERAL LEDGER WOULD TELL YOU IT COULD NOT FIND THE ACCOUNT. THE ONLY WAY TO CORRECT THIS SITUATION IS BY TAKING THE TIME TO GO BACK INTO YOUR LEDGER ADD, EDIT PROCEDURE AND CORRECT THE LAND ACCOUNT BY CHANGING CODE #2 FROM 0 TO 1.

THE MAIN REASON FOR THE ZERO CODING OPTION IS TO ALLOW YOU, PARTICULARLY IF YOU END UP WITH NUMEROUS ACCOUNTS, TO LIMIT THE NUMBER YOUR OPERATOR WOULD HAVE TO REMEMBER OR HAVE ON A REFERENCE LIST WHEN DEALING WITH A SPECIFIC JOURNAL. DEPRECIATION ACCOUNTS, FOR EXAMPLE, WOULD NEVER BE ACCESSED FROM ANY OF THE FOUR JOURNALS, SO YOU COULD CODE SUCH ACCOUNTS WITH A 0. KEEP IN MIND THAT THE GENERAL JOURNAL ALWAYS HAS ACCESS TO EVERY LEDGER ACCOUNT. THERE IS NO CODE CONTROLLING THE GENERAL JOURNAL'S ABILITY TO DEBIT OR CREDIT A LEDGER ACCOUNT.

THE ONE (1) CODE

BY CODING AN ACCOUNT WITH A 1, YOU ARE ALLOWING THAT ACCOUNT TO ACCEPT DEBITS AND CREDITS FROM THE PARTICULAR JOURNAL IN QUESTION. WHEN IN DOUBT, CODE WITH 1.

THE TWO (2) AND THREE (3) CODES

THE 2 AND 3 CODES ARE PROVIDED AS GREAT TIME SAVERS. THEY INSTRUCT A SPECIAL JOURNAL TO MAKE A AUTOMATIC DEBIT ENTRY (2) OR CREDIT ENTRY (3) TO A PARTICULAR LEDGER ACCOUNT. THE OPERATOR HAS TO ONLY PRESS THE ENTER KEY AND THE ACCOUNT WILL BE FOUND. THERE IS ONE 2 AND ONE 3 FOR EACH SPECIAL JOURNAL.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. PREVENT A JOURNAL FROM DEBITING AND CREDITING A LEDGER ACCOUNT WITH A 0 (ZERO).
2. PERMIT A JOURNAL TO DEBIT AND CREDIT A LEDGER ACCOUNT WITH A 1.
3. CODE EACH JOURNAL WITH ONE AND ONLY ONE AUTOMATIC DEBIT (2) LEDGER ACCOUNT AND ONE AND ONLY ONE AUTOMATIC CREDIT LEDGER ACCOUNT.

3-5.5.3 THE BALANCE SHEET CODES #6 TO #10

CODES 6 TO 10 CONTROL THE PRINTING OF THE BALANCE SHEET. THIS STATEMENT IS A PRESENTATION OF THE CURRENT FINANCIAL POSITION OF YOUR COMPANY. IT BALANCES THREE KINDS OF LEDGER ACCOUNTS; ASSETS, LIABILITIES AND OWNER'S EQUITY IN TERMS OF THE FUNDAMENTAL ACCOUNTING MODEL (ASSETS = LIABILITIES + OWNER EQUITY). REVIEW THE CONSTRUCTION AND MEANING OF THE BALANCE SHEET BEFORE YOU CODE YOUR LEDGER ACCOUNTS. THE FOLLOWING EXPLANATIONS WILL REFER TO THE LEDGER ACCOUNTS ON YOUR LONGHORN WIDGETS DISK.

LEDGER CODES #6 AND 7 (01 TO 99)

THIS NUMERIC CODE SIMPLY DEFINES THE ORDER IN WHICH YOUR LEDGER ACCOUNTS WILL BE PRINTED ON THE BALANCE SHEET. COMPARE FIGURE 1 WHICH IS LONGHORN WIDGETS LEDGER ACCOUNTS IN FORMS FORMAT WITH FIGURE 2, LONGHORN WIDGETS BALANCE SHEET. NOTICE THAT THE CODING IN POSITIONS 6 AND 7 DETERMINE THE ORDER IN WHICH THEIR LEDGER ACCOUNTS ARE PRINTED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. NUMBER YOUR BALANCE SHEET ACCOUNTS IN THE ORDER YOU WANT THEM PRINTED.
2. CODE ALL OTHER ACCOUNT WITH 00 (TWO ZEROS).

LEDGER CODE #8 (0,F,L,S,A)

0 = NOT IN USE (ZERO).

F = FIRST IN A PAIR.

L = LESS (PRINTS "LESS:" AND SUBTRACTS ACCOUNT L FROM F).

S = SUBTRACT ACCOUNT S FROM ACCOUNT F.

A = ADD ACCOUNT A TO ACCOUNT F.

THIS LEDGER CODE INDICATES IF THE ACCOUNT IS PART OF A PAIR OF ACCOUNTS WITHIN ASSETS, LIABILITIES OR OWNER'S EQUITY. FOR EXAMPLE, YOU HAVE AN ACCOUNT NAMED ACCUM DEPRECIATION FOLLOWING YOUR BUILDING ACCOUNT. EACH YEAR YOU WILL DEPRECIATE YOUR BUILDING TO DETERMINE ITS BOOK VALUE FOR TAX PURPOSES, ETC. TO SHOW THIS ON YOUR BALANCE SHEET YOU WOULD DO THE FOLLOWING:

BUILDING	160,000.00	
LESS:ACCUM DEPRECIATION	90,000.00	70,000.00

THESE TWO ACCOUNTS ARE DEPENDENT UPON EACH OTHER AND ARE A PAIR. THESE ACCOUNTS SHOULD HAVE A "F" IN #8 OF THE BUILDING ACCOUNT AND A "L" IN #8 OF ACCUM DEPRECIATION ACCOUNT.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE A "F" IN THE FIRST ACCOUNT IN THE PAIR AND EITHER L,S OR A IN THE SECOND ACCOUNT. THE TWO ACCOUNTS MUST ALWAYS BE TOGETHER.
2. ALL OTHER ACCOUNTS SHOULD BE CODED WITH "0" (ZERO).

LEDGER CODE #9 (0,M,E)

0 = NOT IN USE (ZERO).

M = MAIN ACCOUNT.

E = END OF A BLOCK.

THE CHARACTER IN THIS CODING POSITION DEFINES THE MAJOR BLOCKS OF ACCOUNTS ON YOUR BALANCE SHEET (ASSETS, LIABILITIES AND OWNER'S EQUITY) AND HOW EACH ACCOUNT WILL BE PRINTED WITHIN EACH MAJOR BLOCK. MOST ACCOUNTS WILL BE CODED WITH AN "M", SO THAT THEIR ACCOUNT NAMES WILL BE PRINTED FLUSH LEFT ON THE BALANCE SHEET AND THE ACCOUNT BALANCE ADDED TO THE BLOCK TOTAL. THE FINAL ACCOUNT IN THE ASSET, LIABILITY OR OWNER'S EQUITY BLOCKS, EVEN IF THERE IS ONLY ONE ACCOUNT IN THE BLOCK, IT MUST BE CODED WITH AN "E" TO INDICATE THE END OF THAT MAJOR BLOCK.

CODE YOUR ACCOUNT AS FOLLOWS:

1. CODE AN "E" IN THE LAST ACCOUNT IN THE BLOCK.
2. CODE A "M" IN MAIN ACCOUNTS FOR THEIR BALANCE TO BE ADDED TO THE BLOCK SUM.
3. IF CODE #8 IS F,L,S OR A THEN #9 MUST BE "0" (ZERO) OR "E".

LEDGER CODE #10 (0,A,L,S)

0 = NOT IN USE (ZERO).

A = ASSET ACCOUNT.

L = LIABILITY ACCOUNT.

S = OWNER'S EQUITY ACCOUNT.

THE CHARACTER IN THIS CODING POSITION SIMPLY DEFINES THE TYPE OF ACCOUNT YOU HAVE. NOTE THAT THIS CODE AND THE CODES IN POSITIONS NUMBER 6 - 7 SHOULD CORRESPOND TO EACH OTHER. THAT IS, ALL OF YOUR ASSET ACCOUNTS SHOULD BE GROUPED TOGETHER, LIABILITY ACCOUNTS TOGETHER, ETC. AS DISCUSSED PREVIOUSLY, ASSET LIABILITY, AND OWNER'S EQUITY ACCOUNTS ARE ALWAYS PRINTED IN DISTINCT BLOCKS AND THE ACCOUNTS FROM EACH CANNOT BE INTERMIXED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE YOUR ASSET ACCOUNTS "A", YOUR LIABILITY ACCOUNTS "L" AND EQUITY ACCOUNTS "S".
2. ALL OTHER ACCOUNTS SHOULD BE CODED "0" (ZERO).

3-5.5.4 THE INCOME STATEMENT CODES #12 TO #16

CODES 12 TO 16 CONTROL THE PRINTING OF THE INCOME STATEMENT. THIS STATEMENT IS A PRESENTATION OF THE CURRENT INCOME POSITION OF YOUR COMPANY. IT CALCULATES INCOME AS THE DIFFERENCE BETWEEN YOUR TOTAL REVENUE AND TOTAL EXPENSES. REVIEW THE CONSTRUCTION AND MEANING OF THE INCOME STATEMENT BEFORE YOU CODE YOUR LEDGER ACCOUNTS. THE FOLLOWING EXPLANATIONS WILL REFER TO THE LEDGER ACCOUNTS ON YOUR LONGHORN WIDGETS DISK.

LEDGER CODES #12 AND 13 (01 TO 99)

THIS NUMERIC CODE SIMPLY DEFINES THE ORDER IN WHICH YOUR LEDGER ACCOUNTS WILL BE PRINTED ON THE INCOME STATEMENT. COMPARE FIGURE 1 WHICH IS LONGHORN WIDGETS LEDGER ACCOUNTS IN FORMS FORMAT WITH FIGURE 3, LONGHORN WIDGETS INCOME STATEMENT. NOTICE THAT THE CODING IN POSITIONS 12 AND 13 DETERMINE THE ORDER IN WHICH THEIR LEDGER ACCOUNTS ARE PRINTED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. NUMBER YOUR INCOME STATEMENT ACCOUNTS IN THE ORDER YOU WANT THEM PRINTED.
2. CODE ALL OTHER ACCOUNT WITH 00 (TWO ZEROS).

LEDGER CODE #14 (0,F,L,S,A)

0 = NOT IN USE (ZERO).

F = FIRST IN A PAIR.

L = LESS (PRINTS "LESS:" AND SUBTRACTS ACCOUNT L FROM F.

S = SUBTRACT ACCOUNT S FROM ACCOUNT F.

A = ADD ACCOUNT A TO ACCOUNT F.

THIS LEDGER CODE INDICATES IF THE ACCOUNT IS PART OF A PAIR OF ACCOUNTS WITHIN REVENUES OR EXPENSES. FOR EXAMPLE, IF YOU HAVE AN ACCOUNT NAMED PURCHASE RETURNS FOLLOWING YOUR PURCHASES ACCOUNT, YOU WILL WANT THE INCOME STATEMENT TO SHOW THE DIFFERENCE BETWEEN THESE TWO BALANCES.

PURCHASES	80,000.00	
LESS: PURCHASE RETURNS	10,000.00	70,000.00

THESE TWO ACCOUNTS ARE DEPENDENT UPON EACH OTHER AND ARE A PAIR. THESE ACCOUNTS SHOULD HAVE A "F" IN #14 OF THE PURCHASES ACCOUNT AND A "L" IN #14 OF PURCHASE RETURNS ACCOUNT.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE A "F" IN THE FIRST ACCOUNT IN THE PAIR AND EITHER L,S OR A IN THE SECOND ACCOUNT. THE TWO ACCOUNTS MUST ALWAYS BE TOGETHER.
2. ALL OTHER ACCOUNTS SHOULD BE CODED WITH "0" (ZERO).

LEDGER CODE #15 (0,M,E)

0 = NOT IN USE (ZERO).

M = MAIN ACCOUNT.

E = END OF A BLOCK.

THE CHARACTER IN THIS CODING POSITION DEFINES THE MAJOR BLOCKS OF ACCOUNTS ON YOUR INCOME STATEMENT (REVENUES, EXPENSES AND EXTRAORDINARY ITEMS) AND HOW EACH ACCOUNT WILL BE PRINTED IN EACH BLOCK. MOST ACCOUNTS WILL BE CODED WITH AN "M", SO THAT THEIR ACCOUNT NAMES WILL BE PRINTED FLUSH LEFT ON THE INCOME STATEMENT AND THE ACCOUNT BALANCE ADDED TO THE BLOCK TOTAL. THE FINAL ACCOUNT IN THE REVENUE, EXPENSE OR EXTRAORDINARY ITEMS BLOCKS, EVEN IF THERE IS ONLY ONE ACCOUNT IN THE BLOCK, MUST BE CODED WITH AN "E" TO INDICATE THE END OF THAT MAJOR BLOCK.

CODE YOUR ACCOUNT AS FOLLOWS:

1. CODE AN "E" IN THE LAST ACCOUNT IN THE BLOCK.
2. CODE A "M" IN MAIN ACCOUNTS FOR THEIR BALANCE TO BE ADDED TO THE BLOCK SUM.
3. IF CODE #8 IS F,L,S OR A THEN #15 MUST BE "0" (ZERO) OR "E".

LEDGER CODE #16 (0,R,E,X)

0 = NOT IN USE (ZERO).

R = REVENUE ACCOUNT.

E = EXPENSE ACCOUNT.

X = EXTRAORDINARY ITEM ACCOUNT.

THE CHARACTER IN THIS CODING POSITION SIMPLY DEFINES THE TYPE OF ACCOUNT YOU HAVE. NOTE THAT THIS CODE AND THE CODES IN POSITIONS NUMBER 12 - 13 SHOULD CORRESPOND TO EACH OTHER. THAT IS, ALL OF YOUR REVENUE ACCOUNTS SHOULD BE GROUPED TOGETHER, EXPENSE ACCOUNTS TOGETHER, ETC. AS DISCUSSED PREVIOUSLY, REVENUE EXPENSE AND EXTRAORDINARY ITEMS ACCOUNTS ARE ALWAYS PRINTED IN DISTINCT BLOCKS AND THE ACCOUNTS FROM EACH CANNOT BE INTERMIXED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE YOUR REVENUE ACCOUNTS "R", YOUR EXPENSE ACCOUNTS "E" AND EXTRAORDINARY ITEMS "X".
2. ALL OTHER ACCOUNTS SHOULD BE CODED "0" (ZERO).

TI-COUNT

GENERAL LEDGER

3-5.5.5 SPECIAL SCHEDULES CODE #11 (A...1,1...9)

0 = NOT IN USE (ZERO).

1...9 = THE SPECIAL SCHEDULE NUMBER.

A...1 = THE TRANSFER LEDGER ACCOUNT.

SPECIAL SCHEDULES ARE PRINTED BEFORE THE INCOME STATEMENT AND BALANCE SHEET DURING THE CLOSING PROCESS. ONE SPECIAL SCHEDULE PRINTS THE BALANCES OF A GROUP OF LEDGER ACCOUNTS, THEN PRINTS THE SUM OF THESE BALANCES AND FINALLY MOVES THIS SUM THROUGH A TRANSFER LEDGER ACCOUNT TO EITHER THE INCOME STATEMENT OR THE BALANCE SHEET. TI-COUNT ALLOWS UP TO 9 SPECIAL SCHEDULES PER PROFIT CENTER IN ONE BUSINESS. THE ACCOUNTS IN THESE SCHEDULES ARE IDENTIFIED BY 1 TO 9 IN CODE #11. THE ACCOMPANYING TRANSFER ACCOUNT IS LABELED A TO I IN CODE #11. THE TRANSFER ACCOUNT A IS ASSIGNED TO SCHEDULE 1, ACCOUNT B TO SCHEDULE 2, C TO 3, D TO 4 E TO 5, F TO 6, G TO 7, H TO 8 AND I TO 9.

EXAMPLE #1 - EXPENSE ACCOUNT SPECIAL SCHEDULE #1 (SUMS INTO THE INCOME STATEMENT)

a. THE LEDGER ACCOUNT CODING IN FORMS FORMAT FOR THE EXAMPLE IS SHOWN BELOW.

ACCOUNT NUMBER	LEDGER ACCOUNT NAME	D/C BAL	CLOSE :AUTO :ENTRY	BALANCE SHEET	INCOME STATE.	SP SCH
:	:	:	12345	67891	1	11111
:	:	:	:	0	1	23456
301 00	EXPENSE TRANSFER #1	D	10000	00000	A	070ME
302 00	EXPENSE - TRAVEL	D	10000	00000	1	01000
303 00	EXPENSE - HOTEL	D	10000	00000	1	02000
304 00	EXPENSE - AIRPLANE	D	10000	00000	1	03000
305 00	EXPENSE - RENTAL CARS	D	10000	00000	1	04000

b. ACCOUNT BALANCES 30200 THROUGH 30500 WILL BE SUMMED INTO 30100 AND PRINTED AS THE SEVENTH (7) MAIN LINE LEDGER ACCOUNT ON THE INCOME STATEMENT.

c. CODES #12 AND 13 DEFINE THE ORDER THAT THE LEDGER ACCOUNTS ARE PRINTED ON THE SCHEDULE.

d. CODES #14,15 AND 16 IN ACCOUNTS 30200 TO 30500 MUST BE "0" (ZERO).

e. THE SPECIAL SCHEDULE RESULTING FROM THE ABOVE CODING IS SHOWN AT THE TOP OF THE NEXT PAGE.

TI-COUNT

GENERAL LEDGER

SPECIAL SCHEDULE #1
FOR THE PERIOD 10/23/83 TO 2/28/84

	MON TO DATE	YEAR TO DATE
EXPENSE - TRAVEL	1,000.00	1,000.00
EXPENSE - HOTEL	250.00	250.00
EXPENSE - AIRPLANE	500.00	500.00
EXPENSE - RENTAL CARS	750.00	750.00
	=====	=====
EXPENSE TRANSFER #1	2,500.00	2,500.00

EXAMPLE #2 - TRUCKS BOOK VALUE ACCOUNT SPECIAL SCHEDULE #4 (SUMS INTO THE BALANCE SHEET)

a. THE LEDGER ACCOUNT CODING FOR THE EXAMPLE IS SHOWN BELOW.

ACCOUNT NUMBER	LEDGER ACCOUNT NAME	D/C BAL	CLOSE :AUTO :ENTRY	BALANCE SHEET	INCOME STATE.	SP SCH
:	:	:	12345	67891	1	11111
:	:	:	:	0	1	23456
510 00	TRUCKS - BOOK VALUE	D	00000	120MA	D	00000
511 00	TRUCK #1 COST	D	00000	01000	4	00000
512 00	TRUCK #1 ACCUMULATED DEP	C	00000	02000	4	00000
513 00	TRUCK #2 COST	D	00000	03000	4	00000
514 00	TRUCK #2 ACCUMULATED DEP	C	00000	04000	4	00000
515 00	TRUCK #3 COST	D	00000	05000	4	00000
516 00	TRUCK #4 ACCUMULATED DEP	C	00000	06000	4	00000

b. ACCOUNT BALANCES 51100 THROUGH 51600 WILL BE SUMMED INTO 51000 AND PRINTED AS THE TWELVETH (12) MAIN LINE LEDGER ACCOUNT ON THE BALANCE SHEET.

c. CODES #6 AND 7 DEFINE THE ORDER THAT THE LEDGER ACCOUNTS ARE PRINTED ON THE SCHEDULE.

d. CODES #8,9 AND 10 IN ACCOUNTS 51100 TO 51600 MUST BE "0" (ZERO).

e. THE SPECIAL SCHEDULE RESULTING FROM THE ABOVE CODING IS SHOWN BELOW.

SPECIAL SCHEDULE #4
FOR THE PERIOD 10/23/83 TO 2/28/84

	MON TO DATE	YEAR TO DATE
TRUCK #1 COST	12,000.00	12,000.00
TRUCK #1 ACCUMULATED DEP	(3,500.00)	(3,500.00)
TRUCK #2 COST	10,500.00	10,500.00
TRUCK #2 ACCUMULATED DEP	(4,500.00)	(4,500.00)
TRUCK #3 COST	12,000.00	12,000.00
TRUCK #3 ACCUMULATED DEP	(2,850.00)	(2,850.00)
	=====	=====
TRUCKS - BOOK VALUE	23,650.00	23,650.00

3-5.5,6 CHANGE IN FINANCIAL POSITION (CFP) STATEMENT CODES #17 TO 21

TI-COUNT'S CFP STATEMENT REFLECTS THE CHANGES IN WORKING CAPITAL IN THE BALANCE SHEET ACCOUNTS OVER THE PERIOD BETWEEN CLOSING DATES. PART A CALCULATES THE INCREASE IN WORKING CAPITAL BY SUBTRACTING THE ACCOUNTS THAT REPRESENT THE USES OF WORKING CAPITAL FROM THE ACCOUNTS THAT REPRESENT THE SOURCES OF WORKING CAPITAL. PART B CALCULATES THE DECREASE IN WORKING CAPITAL BETWEEN THE CURRENT ASSET ACCOUNTS AND THE CURRENT LIABILITY ACCOUNTS. SOME OF THE ACCOUNT BALANCES ARE THE CLOSING CONTROL BALANCES WHILE OTHERS ARE THE DIFFERENCE BETWEEN THE PRESENT AND PREVIOUS CLOSING BALANCES (SEE CODE #19).

REVIEW THE CHANGE IN FINANCIAL POSITION STATEMENT'S CONSTRUCTION AND MEANING BEFORE YOU CODE YOUR LEDGER ACCOUNTS. REMEMBER, YOUR GENERAL LEDGER SYSTEM MUST GO THROUGH TWO CLOSINGS BEFORE THE NUMBERS ARE VALID. PRINT A CFP STATEMENT (CHOICE 8 ON CLOSE MENU) USING THE LONGHORN WIDGETS CO. LEDGER DISK.

LEDGER CODES #17 AND 18 (01 TO 99)

THIS NUMERIC CODE SIMPLY DEFINES THE ORDER IN WHICH YOUR LEDGER ACCOUNTS WILL BE PRINTED ON THE CHANGE IN FINANCIAL POSITION STATEMENT. COMPARE FIGURE 1 WHICH IS LONGHORN WIDGETS LEDGER ACCOUNTS IN FORMS FORMAT WITH THE CFP STATEMENT YOU JUST PRINTED. NOTICE THAT THE CODING POSITIONS 17 AND 18 DETERMINE THE ORDER IN WHICH THE LEDGER ACCOUNTS ARE PRINTED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. NUMBER YOUR CFP STATEMENT ACCOUNTS IN THE ORDER YOU WANT THEM PRINTED.
2. CODE ALL OTHER ACCOUNTS WITH 00 (TWO ZEROS).

LEDGER CODE #19 (0,D)

0 = NOT IN USE (ZERO).

D = DIFFERENCE BETWEEN THE PRESENT CONTROL BALANCE AND THE PREVIOUS CONTROL BALANCE.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE A "D" IN THE ACCOUNTS THAT SHOULD REPRESENT THE DIFFERENCE BETWEEN THE PRESENT AND THE PREVIOUS CONTROL BALANCES.
2. ALL OTHER ACCOUNTS SHOULD BE CODED WITH 0 (ZEROS).

LEDGER CODE #20 (0,M,E)

0 = NOT IN USE (ZERO).

M = MAIN ACCOUNT.

E = END OF A BLOCK.

THE CHARACTER IN THIS CODING POSITION DEFINES THE MAJOR BLOCKS OF ACCOUNTS IN THE CFP STATEMENT AND HOW EACH IS PRINTED IN EACH BLOCK. ALL ACCOUNTS WILL BE CODED WITH AN "M", SO THAT THEIR ACCOUNT NAMES WILL BE PRINTED FLUSH LEFT ON THE CFP STATEMENT AND THE ACCOUNT BALANCE ADDED TO THE BLOCK TOTAL. THE FINAL ACCOUNT IN THE BLOCK, EVEN IF THERE IS ONLY ONE ACCOUNT IN THE BLOCK, MUST BE CODED WITH AN "E" TO INDICATE THE END OF THAT MAJOR BLOCK.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE AN "E" IN THE LAST ACCOUNT IN THE BLOCK.
2. CODE A "M" IN MAIN ACCOUNTS FOR THEIR BALANCE TO BE ADDED TO THE BLOCK SUM.

LEDGER CODE #21 (0,S,U,A,L)

0 = NOT IN USE (ZERO).

S = SOURCES OF WORKING CAPITAL ACCOUNTS.

U = USES OF WORKING CAPITAL ACCOUNTS.

A = CURRENT ASSET ACCOUNTS.

L = CURRENT LIABILITY ACCOUNTS.

THE CHARACTER IN THIS CODING POSITION SIMPLY DEFINES THE TYPE OF ACCOUNT YOU HAVE. ONE NOTE AT THIS POINT, THIS CODE AND THE CODE IN POSITIONS 17 - 18 SHOULD CORRESPOND TO EACH OTHER. THAT IS, ALL OF YOUR CURRENT ASSET ACCOUNTS SHOULD BE GROUPED TOGETHER, CURRENT LIABILITY ACCOUNTS TOGETHER, ETC. AS DISCUSSED PREVIOUSLY, THE FOUR TYPES OF ACCOUNTS ARE ALWAYS PRINTED IN DISTINCT BLOCKS AND THE ACCOUNTS FROM EACH CANNOT BE INTERMIXED.

CODE YOUR ACCOUNTS AS FOLLOWS:

1. CODE YOUR SOURCES OF WORKING CAPITAL ACCOUNTS WITH "S", YOUR USES OF WORKING CAPITAL ACCOUNTS WITH "U", YOUR CURRENT ASSET ACCOUNTS WITH "A" AND THE CURRENT LIABILITY ACCOUNTS WITH "L".
2. ALL OTHER ACCOUNTS SHOULD BE CODED 0 (ZERO).

LEDGER ACCOUNTS

COMPANY NAME: LONGHORN WIDGETS CO

LAST CLOSING DATE: 10/30/81

EDIT NO	ACCOUNT NUMBER	LEDGER ACCOUNT NAME	D/C	CLOSE BAL	AUTO ENTRY	BALANCE SHEET	INCOME STATE.	SP STATE.	SCH IN FP
1	103 01	CASH IN BANKS	D	02113	01FOA	0	11111	11122	2
2	105 01	SECURITIES (BONDS)	D	00010	02LOA	0	23456	78901	2
3	107 01	ACCOUNTS RECEIVABLE	D	03200	03FOA	0	00000	110MA	0
4	109 01	ALLOWANCE FOR DA	C	00000	04LOA	0	00000	120MA	0
5	111 01	INVENTORY PER SYS	D	00000	05OMA	0	00000	00000	0
6	113 01	PREPAID INSURANCE	D	00010	06OMA	0	00000	130EA	0
7	115 01	ACC INVESTMENTS REV REC	D	00010	07OMA	0	00000	00000	0
8	203 01	LAND	D	00010	08OMA	0	00000	07DMU	0
9	205 01	BUILDINGS	D	00010	09FOA	0	00000	08DMU	0
10	207 01	ACCUM DEPRECIATION	C	00000	10LOA	0	00000	00000	0
11	209 01	EQUIPMENT	D	00010	11FOA	0	00000	090EU	0
12	211 01	EQUIP ACCUM DEPRECIATION	C	00000	12LEA	0	00000	00000	0
13	303 01	ACCOUNTS PAYABLE	C	00032	13OML	0	00000	140EL	0
14	305 01	INCOME TAX PAYABLE	C	00000	14OML	0	00000	00000	0
15	307 01	ACC BONDS INT PAYABLE	C	00000	15OML	0	00000	00000	0
16	309 01	PREPAID RENT REVENUE	C	00000	16OML	0	00000	00000	0
17	403 01	BONDS PAYABLE 6%	C	00000	170EL	0	00000	05DES	0
18	405 01	COMMON STOCK PAR \$10	C	00000	18OMS	0	00000	04DMS	0
19	407 01	CON CAP IN EXCESS OF PAR	C	00000	19OMS	0	00000	03DMS	0
20	409 01	RETAINED EARNINGS	C	30000	200ES	0	00000	06DMS	0
21	503 01	SALES REVENUE	C	11301	00000	0	010MR	00000	0
22	505 01	INVESTMENT REVENUE	C	11001	00000	0	020MR	00000	0
23	507 01	RENT REVENUE	C	11001	00000	0	030ER	00000	0
24	603 01	PURCHASES	D	10020	00000	0	040ME	00000	0
25	605 01	FREIGHT ON PURCHASES	D	10001	00000	0	05FOE	00000	0
26	607 01	PURCHASE RETURNS	C	11001	00000	0	06SOE	00000	0
27	703 01	SELLING EXPENSE	D	10000	00000	0	070ME	00000	0
28	705 01	GEN & ADM EXPENSES	D	10000	00000	0	080ME	00000	0
29	707 01	INTEREST EXPENSE	D	10000	00000	0	090ME	00000	0
30	803 01	EXTRAORDINARY ITEMS	C	10000	00000	0	110EX	020MS	0
31	805 01	INCOME TAX EXPENSE	D	10000	00000	0	100EE	00000	0
32	903 01	INCOME SUMMARY	C	20000	00000	0	00000	010MS	0

FIGURE 1 - COMPLETED LEDGER FORM

BAL 1
 ***** ONLY FOR INTERNAL COMPANY USE *****
 ***** INTERIM STATEMENT *****

LONGHORN WIDGETS CO	
BALANCE SHEET OCTOBER 23 1983	
*** ASSETS ***	
CASH IN BANKS	55,149.69
SECURITIES (BONDS)	9,899.41
ACCOUNTS RECEIVABLE	103,635.30
LESS: ALLOWANCE FOR DA	1,000.00
	102,635.30
INVENTORY PER SYS	75,000.00
PREPAID INSURANCE	600.00
ACC INVESTMENTS REV REC	00.00
LAND	7,928.90
BUILDINGS	160,000.00
LESS: ACCUM DEPRECIATION	90,000.00
	70,000.00
EQUIPMENT	91,000.00
LESS: EQUIP ACCUM DEPRECIATION	27,000.00
	64,000.00
TOTAL ASSETS	\$ 385,213.30
*** LIABILITIES ***	
ACCOUNTS PAYABLE	28,899.35
INCOME TAX PAYABLE	(252.10)
ACC BONDS INT PAYABLE	00.00
PREPAID RENT REVENUE	00.00
BONDS PAYABLE 6%	54,846.11
TOTAL LIABILITIES	\$ 83,493.36
*** OWNER'S EQUITY ***	
COMMON STOCK PAR \$10	152,603.55
CON CAP IN EXCESS OF PAR	20,000.00
RETAINED EARNINGS	129,116.39
* INTERIM EARNINGS *	00.00
TOTAL OWNER'S EQUITY	\$ 301,719.94
TOTAL LIABILITIES AND OWNER'S EQUITY	\$ 385,213.30

FIGURE 2 - BALANCE SHEET

INC 1

***** ONLY FOR INTERNAL COMPANY USE *****
 ***** INTERIM STATEMENT *****

LONGHORN WIDGETS CO
 INCOME STATEMENT
 FOR THE PERIOD TO 10/23/83

	MON TO DATE	YEAR TO DATE
*** REVENUES ***		
SALES REVENUE	00.00	00.00
INVESTMENT REVENUE	00.00	00.00
RENT REVENUE	00.00	00.00
	-----	-----
TOTAL REVENUES	00.00	00.00
*** EXPENSES ***		
PURCHASES	00.00	00.00
FREIGHT ON PURCHASES	00.00	00.00
SUBT: PURCHASE RETURNS	00.00	00.00
SELLING EXPENSE	00.00	00.00
GEN & ADM EXPENSES	00.00	00.00
INTEREST EXPENSE	00.00	00.00
INCOME TAX EXPENSE	00.00	00.00
	-----	-----
TOTAL EXPENSES	00.00	00.00
	-----	-----
NET INCOME BEFORE EXTRAORDINARY ITEM	00.00	00.00
*** EXTRAORDINARY ITEM ***		
EXTRAORDINARY ITEMS (LOSS)	00.00	00.00
	-----	-----
NET INCOME	00.00	00.00

FIGURE 3 - INCOME STATEMENT

3-6. ENTER LEDGER ACCOUNTS (CHOICE 1 ON UTILITY MENU)
 REQUIRES: TI-COUNT(RED), LEDGER DISK

ONCE THE LEDGER ACCOUNTS ARE SPECIFIED ON THE LEDGER FORMS BY NUMBERS, NAMES AND 22-CHARACTER CODES, THE INFORMATION CAN BE ENTERED ONTO THE LEDGER DISK YOU PREPARED IN 3-1. IF THIS IS THE FIRST ACCOUNT THEN THE PROGRAM WILL SET UP THE LEDGER FILES.

THE PROPER PROCEDURE FOR STARTING UP A NEW ACCOUNTING SYSTEM IS TO SET ALL LEDGER BALANCES AT ZERO AND ENTER ANY "STARTING BALANCES" AS ENTRIES INTO THE GENERAL JOURNAL. EVEN THOUGH TI-COUNT ALLOWS A STARTING BALANCE TO BE ENTERED WITH THIS PROGRAM, DON'T DO IT. ENTER A ZERO INSTEAD. THE ONLY EXCEPTION TO THIS RULE IS EXPLAINED IN APPENDIX E (ERROR RECOVERY).

OPERATOR RESPONSE

FOLLOW DISK-CHANGING COMMANDS AND RESPOND WITH A Y. COMPUTER SCREEN #2 WILL THEN APPEAR.

COMPUTER SCREEN # 1

```

-----
LEDGER ADD,EDIT
-----
1 REMOVE TI-COUNT(RED)
2 LOAD LEDGER DISK...Y..Y
    
```

OPERATOR RESPONSE

CHOOSE 1 AND COMPUTER SCREEN #3 APPEARS.

COMPUTER SCREEN # 2

```

-----
LEDGER ADD,EDIT
-----
WOULD YOU LIKE TO?
1 ADD TO LEDGER
2 EDIT THE LEDGER
3 DELETE AN ACCOUNT
4 INSERT AN ACCOUNT
5 CHANGE NAME OR CLOSE DATE
6 RETURN TO UTILITY MENU

CHOOSE ONE-->1
    
```

OPERATOR RESPONSE

TYPE IN THE ACCOUNT NAME AND SCREEN #4 APPEARS. IF THIS IS THE FIRST LEDGER ACCOUNT, THE OPERATOR IS REQUESTED TO TYPE IN THE COMPANY NAME AND LAST CLOSING DATE.

COMPUTER SCREEN # 3

```

-----
ENTER LEDGER # 33
-----
NAME OF LEDGER ACCOUNT:
(CAN'T BE MORE THAN 24
CHARACTERS)

:A NEW ACCOUNT NAME
    
```

OPERATOR RESPONSE

FILL IN THE FORM ON THE SCREEN. THE PROGRAM ACCEPTS ONLY VALID CHARACTERS IN EACH POSITION. S BAL STANDS FOR SUBSIDIARY BALANCE AND CC BAL STANDS FOR CLOSING CONTROL BALANCE. CORRECT ANY LINE BY TYPING ITS NUMBER. THE CURSOR WILL MOVE TO THAT LINE FOR NEW INPUT. WHEN ALL CORRECTIONS HAVE BEEN ENTERED, PRESS P TO PROCEED AND THE SCREEN WILL REQUEST THE OPERATOR TO TYPE Y TO ENTER ANOTHER ACCOUNT OR N TO RETURN TO THE UTILITY MENU.

COMPUTER SCREEN # 4

```

-----
ENTER LEDGER          # 33
-----
1. LEDGER _____ 2.D OR C ____
      A NEW ACCOUNT NAME
3. CODES
00000 00000 0 00000 00000 0
4. S BAL      $ _____
5. CC BAL     $ _____

CORRECTION NUMBER
(P TO PROCEED)
    
```

3-7. EDIT LEDGER ACCOUNTS

ANY LEDGER ACCOUNT ON THE LEDGER DISK CAN BE EDITED. THE LEDGER BALANCES SHOULD BE EDITED ONLY WHEN NECESSARY (APPENDIX E) SO YOU DO NOT DEFEAT THE ACCOUNTING PROTECTIVE MEASURES BUILT INTO THIS SYSTEM. CHOICE 2 ON SCREEN #2 LEADS TO SCREEN # 5.

OPERATOR RESPONSE

AN EDIT NUMBER IS ASSIGNED WHEN AN ACCOUNT IS ADDED TO THE LEDGER. WHEN THIS NUMBER IS ENTERED, THE LEDGER ACCOUNT FILE IS DISPLAYED ON SCREEN # 6.

COMPUTER SCREEN # 5

```

-----
EDIT LEDGER
-----
3 EDIT NUMBER: 21
(O TO EXIT)
    
```

OPERATOR RESPONSE

THE LEDGER ACCOUNT FILE.
 1. LEDGER ACCOUNT NUMBER
 2. TYPE OF BALANCE
 3. 22-CHARACTER CODE
 4. ACCOUNT NAME
 5. SUBSIDIARY BALANCE
 6. CONTROL BALANCE
 ENTER LINE NUMBER AND TYPE EDITED INFORMATION AT THE BOTTOM OF THE SCREEN. THE NEW INFORMATION THEN APPEARS ON THE SCREEN AND ANOTHER EDIT IS REQUESTED. A Y RESPONSE REPEATS THE PROCEDURE, WHILE AN N REPOSESE RETURNS CONTROL TO THE UTILITY MENU. WHEN CORRECTING LINE 3, PRESS ENTER KEY REPEATEDLY UNTIL THE CURSOR IS OVER THE SPECIFIC CHARACTER TO BE CHANGED.

COMPUTER SCREEN # 6

```

-----
EDIT LEDGER
-----
1 50301
2 C
3 11301000000010MR000000
4 SALES REVENUE
5 327436.35
6 327436.35

CORRECTION NUMBER: 3
(O FOR NO CHANGE)
    
```

3-8. PRINT LEDGER ACCOUNTS (CHOICE 2 ON UTILITY MENU) REQUIRES: TI-COUNT(RED), LEDGER DISK

THIS PROGRAM PRINTS ALL OF THE INFORMATION ABOUT ANY SINGLE OR GROUP OF LEDGER ACCOUNTS.

OPERATOR RESPONSE

FOLLOW DISK-CHANGING COMMANDS AND SCREEN # 2 APPEARS.

COMPUTER SCREEN # 1

```

-----
PRINT LEDGER
-----
1 REMOVE TI-COUNT(RED)
2 LOAD LEDGER DISK...Y..Y
    
```

OPERATOR RESPONSE

CHOOSE THE LEDGER ACCOUNTS THAT YOU WANT PRINTED. GO TO SCREEN #3.

COMPUTER SCREEN # 2

```

-----
PRINT LEDGER
-----
WOULD YOU LIKE TO?
1. LIST WHOLE LEDGER
2. A SEQUENCE OF ACCOUNTS
3. ONE ACCOUNT
4. RETURN TO MAIN MENU

CHOOSE ONE-->2
    
```

OPERATOR RESPONSE

EACH LEDGER ACCOUNT HAS AN EDIT NUMBER ASSIGNED. USE THESE NUMBERS TO DESIGNATE THE STARTING AND ENDING ACCOUNTS.

COMPUTER SCREEN # 3

```

-----
PRINT LEDGER
-----
STARTING ACCOUNT: 3
ENDING ACCOUNT: 5
    
```

PRINT LEDGER PRODUCES THE FOLLOWING PRINTOUT. THE NAME OF THE COMPANY, DATE AND EDIT NUMBER ARE PRINTED AT THE TOP OF EACH LEDGER ACCOUNT. THE REST OF THE INFORMATION IS NUMBERED.

1. THE LEDGER ACCOUNT NUMBER
2. TYPE OF BALANCE, DEBIT OR CREDIT
3. THE ACCOUNT NAME
4. THE 22-CHARACTER LEDGER CODE
5. THE SUBSIDIARY BALANCE IS THE CURRENT BALANCE OF THE LEDGER ACCOUNT. FOR EXPENSE AND REVENUE ACCOUNTS IT REPRESENTS THE TOTAL ACTIVITY DURING THE PRESENT ACCOUNTING PERIOD.
6. CLOSED CONTROL BALANCE. THIS IS THE GENERAL LEDGER BALANCE AT THE START OF THE PRESENT ACCOUNTING PERIOD. ALL EXPENSE AND REVENUE ACCOUNTS ARE ZERO.
7. ADJUSTED CONTROL BALANCE. THIS IS THE GENERAL LEDGER BALANCE BEFORE THE CLOSING OF THE LAST ACCOUNTING PERIOD. IT REPRESENTS THE TOTAL ACTIVITY OF THE EXPENSE AND REVENUE ACCOUNTS DURING THE LAST PERIOD.

SAMPLE PRINTOUT FROM PRINT LEDGER PROGRAM.

LONGHORN WIDGETS CO 8/9/81
 EDIT # 4
 1. LEDGER 10901 2. D/C: C
 3. NAME: ALLOWANCE FOR DA
 4. GEN CODES: 00000 04LOA 0 00000 00000 0
 5. CURRENT SUBSIDIARY BALANCE \$ 1000
 6. CLOSED CONTROL BALANCE 10/30/81 \$ 1000
 7. ADJUSTED CONTROL BALANCE 10/30/81 \$ 1000

WHEN PRINTING IS COMPLETED, CONTROL RETURNS TO COMPUTER SCREEN # 2. THE OPERATOR MUST EITHER PRINT MORE LEDGER ACCOUNTS OR RETURN TO THE MAIN MENU.

3-9. PREPARING THE JOURNAL DISKS

THE TI-COUNT GENERAL LEDGER SYSTEM OPERATES WITH UP TO FIVE JOURNALS. THE NAMES OF THESE JOURNALS ARE LISTED BELOW:

JOURNAL NAME	DISK NAME
1. GENERAL JOURNAL (REQUIRED)	GENÉRJ
2. CASH RECEIPTS JOURNAL (OPTIONAL)	CRECPJ
3. SALES JOURNAL (OPTIONAL)	SALESJ
4. PURCHASES JOURNAL (OPTIONAL)	PURCHJ
5. CASH PAYMENTS JOURNAL (OPTIONAL)	CPAYSJ

THE GENERAL JOURNAL IS THE ONLY JOURNAL THAT IS ABSOLUTELY REQUIRED. EACH JOURNAL IS ON A SEPARATE DISK AND HAS A NAME DESCRIBING ITS FUNCTION. AS THE DISK BECOMES FILLED WITH ENTRIES, ANOTHER MUST TAKE ITS PLACE. SAVE THE OLD JOURNALS FOR CLOSING. SINCE THE ORIGINAL INFORMATION ON THE JOURNALS WAS USED IN PREVIOUS FINANCIAL STATEMENTS, IT IS RECOMMENDED THAT THEY BE STORED FOR POSSIBLE AUDITS.

STEP 1: INITIALIZE NEW JOURNAL DISKS AND GIVE THEM THE DISK NAMES SHOWN ABOVE. INITIALIZATION IS ALWAYS PREFORMED BY THE TI DISK MANAGER COMMAND MODULE. THE DISKS SHOULD BE NAMED AHEAD OF TIME.

STEP 2: ONLY THE FIRST DISK IN A JOURNAL SERIES IS PREPARED BY THE PROGRAM CALLED START JOURNALS, CHOICE 6 ON THE UTILITY MENU. SUBSEQUENT DISKS WILL BE PREPARED BY THE JOURNAL ENTRY PROGRAM.

3-9.1 START JOURNALS (CHOICE 6 ON UTILITY MENU)
 REQUIRES: TI-COUNT(RED), JOURNAL DISK

OPERATOR RESPONSE

COMPUTER SCREEN # 1

CHOOSE OPTION 1

JOURNAL UTILITY MENU
1. START JOURNALS
2. STOP JOURNAL
3. RESTART JOURNAL
4. END JOURNAL AND RESTART
5. SET JOURNAL POINTERS
6. RETURN TO MAIN MENU
CHOOSE ONE-->1

OPERATOR RESPONSE

COMPUTER SCREEN # 2

FOLLOW THE DISK CHANGING COMMANDS, ENTER A Y. THE PROGRAM SEARCHES FOR THE FIVE JOURNALS. WHEN A NEWLY INITIALIZED JOURNAL IS FOUND, THE PROGRAM WILL WRITE THE JOURNAL FILES ONTO THE DISK AND INFORM THE OPERATOR ON THE SCREEN THAT THE "JOURNAL IS NOW STARTED". CONTROL IS THEN RETURNED TO THE UTILITY MENU.

```
-----
START JOURNALS
-----
1 REMOVE TI-COUNT(RED)
2 LOAD JOURNAL DISK..Y..Y
```

STEP 3: ONCE THE JOURNAL IS STARTED, ALL NEW JOURNAL DISKS IN THE SEQUENCE ARE ADDED DURING THE OPERATION OF THE JOURNAL ENTRY PROGRAM. THE PROGRAM WARNS WHEN THE PRESENT DISK IS FULL OF ENTRIES AND TRANSFERS THE JOURNAL NUMBERS TO A NEW INITIALIZED DISK (STEP 1). CONSEQUENTLY, THE JOURNAL NUMBER SEQUENCE IS PRESERVED FROM DISK TO DISK WITHOUT A BREAK. INSTRUCTIONS ARE GIVEN ON THE SCREEN SO THAT THE OPERATOR CAN PERFORM THE PROCEDURE WITHOUT ERROR. LABEL THE NEW DISKS IN CHRONOLOGICAL ORDER BECAUSE THE JOURNALS ARE POSTED BY ASCENDING JOURNAL ENTRY NUMBER. STEP 4 IS NECESSARY WHEN THE OPERATOR TRIES TO PERFORM STEP 3 WITHOUT AN INITIALIZED JOURNAL DISK.

STEP 4: WHEN THE WRONG DISK IS LOADED IN STEP 3, THE ENTRY PROGRAM RETURNS TO THE MAIN MENU. SELECT 6 TO RETURN TO TI'S EXTENDED BASIC, TYPE "BYE" TO RETURN TO THE 99/4A TITLE SCREEN, PLUG IN THE DISK MANAGER COMMAND MODULE AND PERFORM STEP 1.

RETURN TO STEP 3 USING THE OLD JOURNAL DISK. THE ENTRY PROGRAM WILL GUIDE THE OPERATOR THROUGH THE DISK TRANSFERS.

CHAPTER 4 CLOSE THE BOOKS

4-1. INTERIM STATEMENTS

4-2. INTRODUCTION TO CLOSING PROCEDURE

JOURNAL SUMMARIES

UNADJUSTED TRIAL BALANCE

ADJUSTMENTS

ADJUSTED TRIAL BALANCE

INCOME STATEMENTS

CLOSING ENTRIES

BALANCE SHEET

CHANGE IN FINANCIAL POSITION

REVERSING ENTRIES

4-1. INTERIM STATEMENTS

THE TI-COUNT USER CAN PRINT UP-TO-DATE FINANCIAL STATEMENTS BASED ON THE SUBSIDIARY BALANCES IN THE LEDGER ACCOUNTS WITH THE FOLLOWING PROCEDURE:

1. CHOOSE #5, THE CLOSE THE BOOKS MENU, FROM THE MAIN MENU.
2. CHOOSE #5, THE INCOME STATEMENT, FROM THE CLOSE THE BOOKS MENU.
3. THE PROGRAM WILL KNOW YOU WANT THE INTERIM STATEMENTS. AFTER YOU FOLLOW THE INSTRUCTIONS ON THE SCREEN, IT WILL PRINT ALL SPECIAL SCHEDULES AND INCOME STATEMENTS IN BOTH A MONTH TO DATE AND A YEAR TO DATE FORMAT.
4. THE PROGRAMS WILL THEN PRINT AN INTERIM BALANCE SHEET WITH THE ANTICIPATED INTERIM EARNINGS CALCULATED SINCE THE LAST ACTUAL CLOSING DATE.
5. FINALLY, THE PROGRAM REQUESTS THE USER TO SIGNAL BOTH THE END OF THE FISCAL YEAR AND THE END OF THE MONTH. ENTER THIS INFORMATION WITH CARE SINCE THESE BALANCES CAN NOT BE REVERSED.

4-2. INTRODUCTION TO CLOSING PROCEDURE

AT THE END OF EACH ACCOUNTING PERIOD, THE JOURNAL ENTRIES ARE SUMMARIZED AND POSTED TO THE LEDGER ACCOUNT CONTROL BALANCES. PERIOD ADJUSTMENTS ARE MADE TO ACCOUNTS SUCH AS DEPRECIATION, TAXES AND PREPAID INSURANCE. THE REVENUE AND EXPENSE ACCOUNT BALANCES ARE SET TO ZERO AFTER THEIR SUM IS ADDED TO RETAINED EARNINGS ON THE BALANCE SHEET. FINALLY, THREE FINANCIAL STATEMENTS: THE INCOME STATEMENT, THE BALANCE SHEET AND THE CHANGE IN FINANCIAL POSITION ARE PRINTED. THESE STATEMENTS DOCUMENT THE FINANCIAL HISTORY OF THE COMPANY DURING THE ACCOUNTING PERIOD. ALL THESE ITEMS AND MORE ARE PREPARED AND PRINTED DURING THE "CLOSE THE BOOKS" PROCESS.

TWO THINGS MUST BE DONE BEFORE STARTING THE CLOSING PROCESS:

1. COPY THE LEDGER DISK WITH THE TI DISK MANAGER. IF NECESSARY, THE COPY CAN BE USED TO RESTART THE CLOSING PROCEDURE. NEVER START "CLOSE THE BOOKS" WITHOUT AT LEAST ONE COPY OF THE LEDGER DISK.
2. INITIALIZE A NEW WORKING DISK WITH THE NAME "CLOSE" WITH THE TI DISK MANAGER. THIS DISK IS USED TO SUMMARIZE THE JOURNALS FOR THE ACCOUNTING PERIOD.

THE CLOSE THE BOOKS MENU IS CALLED BY CHOICE 4 ON THE MAIN MENU. FOLLOW THE INSTRUCTIONS ON THE SCREEN AND THE MENU WILL BE DISPLAYED

CLOSE THE BOOKS	
1.	JOURNAL SUMMARIES
2.	UNADJUSTED TRIAL BALANCE
3.	ADJUSTMENTS
4.	ADJUSTED TRIAL BALANCE
5.	INCOME STATEMENTS
6.	CLOSING ENTRIES
7.	BALANCE SHEET
8.	CHANGE IN FINANCIAL POSN.
9.	REVERSING ENTRIES
10.	RETURN TO MAIN MENU
CHOOSE ONE-->1	

THE NINE PROGRAMS ON THE MENU MUST BE EXECUTED IN NUMERICAL ORDER. THE PROGRAMS WARNS THE OPERATOR OF ATTEMPTS TO VIOLATE THIS RULE. AFTER EACH PROGRAM IS EXECUTED, THE OPERATOR HAS THE CHOICE OF RUNNING THE NEXT PROGRAM OR RETURNING TO THE CLOSE MENU.

4-2.1 JOURNAL SUMMARIES (CHOICE 1 ON CLOSE THE BOOKS MENU)
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, JOURNAL DISKS, CLOSE DISK

ALL JOURNAL ENTRIES ARE SUMMARIZED FOR EACH LEDGER ACCOUNT. A SUMMARY IS BOTH PRINTED FOR EACH ACTIVE JOURNAL AND IS COPIED ONTO A DISK CALLED CLOSE. THE PROGRAM CHECKS THAT THE JOURNAL DISKS ARE IN THEIR PROPER CHRONOLOGICAL SEQUENCE. THE PROGRAM HELPS THE OPERATOR LOAD THE JOURNAL DISKS CORRECTLY BY WARNING WHEN:

- o JOURNAL DISKS HAVE ALREADY BEEN CLOSED.
- o DISKS ARE OUT OF SEQUENCE
- o OTHER DISKS ARE REQUIRED TO COMPLETE THE CLOSING

OPERATOR RESPONSE

COMPUTER SCREEN # 1

FOLLOW THE DISK-CHANGING COMMANDS. AFTER A JOURNAL IS SUMMARIZED, LINE 3 REQUESTS ANOTHER JOURNAL. A Y REPEATS THE CYCLE WHILE N CAUSES SCREEN #2 TO APPEAR.

```

-----
CLOSE THE JOURNALS
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y..Y
3 JOURNAL NAME-->GENERJ
4 REMOVE LEDGER DISK
5 LOAD GENERJ DISK..Y..Y
    
```

OPERATOR RESPONSE

COMPUTER SCREEN # 2

FOLLOW THE SCREEN COMMANDS. A Y RESPONSE TO LINE 6 CAUSES THE NEXT CLOSING PROGRAM TO RUN. A N RETURNS THE SCREEN TO THE CLOSE THE BOOKS MENU.

```

-----
CLOSE THE JOURNALS
-----
3 ANOTHER JOURNAL?..Y/N..N
4 REMOVE LEDGER DISK
5 LOAD TI-COUNT(YELLOW).Y.Y
6 CONTINUE THE CLOSING
  SEQUENCE?..Y/N..Y
10 REMOVE CLOSE DISK
11 LOAD LEDGER DISK..Y..Y
    
```

IT IS THE RESPONSIBILITY OF THE OPERATOR TO SUMMARIZE EVERY JOURNAL. IF ONE IS OMITTED, THE NEXT CLOSING PROGRAM CANNOT RECONCILE THE SUBSIDIARY AND CONTROL BALANCES IN THE LEDGER ACCOUNTS AND THE ENTIRE CLOSING PROCESS WILL HAVE TO BE RESTARTED.

4-2.2 UNADJUSTED TRIAL BALANCE (CHOICE 2 ON CLOSE THE BOOKS MENU)
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, CLOSE DISK

THIS IS THE ONLY PROGRAM IN THE GENERAL LEDGER WHERE THE DISK-CHANGING PROCEDURES DIFFERS FOR A ONE, TWO AND THREE DISK DRIVE SYSTEM.

OPERATOR-RESPONSE

COMPUTER SCREEN # 1

ENTER THE NUMBER OF DISK DRIVES ATTACHED TO YOUR SYSTEM.

```

-----
POST THE JOURNALS
-----
HOW MANY DISK
DRIVES (1,2 OR 3)? 2
    
```

OPERATOR RESPONSE

COMPUTER SCREEN # 2

FOLLOW THE SCREEN COMMANDS. THE PROGRAM CYCLES FROM LINE 3 TO 6 WHILE PROCESSING EIGHT LEDGER ACCOUNTS ON EACH PASS. THIS IS AUTOMATIC IF YOU HAVE MORE THAN ONE DISK DRIVE.

```

-----
POST THE JOURNALS
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y..Y
3 REMOVE LEDGER DISK
4 LOAD CLOSE DISK..Y..Y
5 REMOVE CLOSE DISK
6 LOAD LEDGER DISK..Y..Y
    
```

OPERATOR RESPONSE

COMPUTER SCREEN # 3

THE PROGRAM PRINTS THE T ACCOUNT POSTING AND THE UNADJUSTED TRIAL BALANCE. FOLLOW COMMANDS 5 AND 6 THEN CHOOSE WHETHER TO PROCEED WITH THE NEXT CLOSING PROGRAM OR TO RETURN TO THE CLOSING MENU.

```

-----
POST THE JOURNALS
-----
8 REMOVE CLOSE DISK
9 LOAD TI-COUNT(YELLOW).YY
    
```

4-2.3 ADJUSTMENTS (CHOICE 3 ON CLOSE THE BOOKS MENU)
 REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, GENERJ

MAKE A BACKUP COPY OF YOUR LEDGER DISK AND THE GENERAL JOURNAL BEFORE STARTING THE ADJUSTING ENTRIES SO THAT YOU CAN EASILY RESTART YOUR CLOSING PROCESS IF CORRECTIONS MUST BE MADE TO THE ADJUSTMENTS.

ALL ADJUSTMENTS ARE ENTERED INTO THE GENERAL JOURNAL. COMPLETE INSTRUCTIONS FOR THE JOURNAL ENTRY PROGRAM ARE ON PAGES 13 AND 14. THESE INSTRUCTIONS APPLY TO THIS PROGRAM. THE ONLY DIFFERENCE IS THAT THE WORD "ADJUSTING" MUST BE TYPED INTO THE ENTRY FORM ON LINE 2 IN THE CODE FIELD. THE PROGRAM REQUESTS THE NUMBER OF ANTICIPATED ENTRIES AND WILL START A NEW JOURNAL DISK IF REQUIRED.

ADJUSTMENTS ARE MADE AT THE END OF EACH ACCOUNTING PERIOD FOR TAXES, DEPRECIATION, INSURANCE AND OTHER ACCOUNTS. THEY CAN BE COMBINED INTO ADJUSTING ENTRIES (UP TO 8 DEBITS AND CREDITS). A SPECIAL CASE, CLOSING A PERIODIC INVENTORY, IS DISCUSSED IN APPENDIX F.

AFTER ALL THE ADJUSTING ENTRIES ARE MADE, THE OPERATOR MUST CHOOSE WHETHER TO PROCEED WITH THE NEXT CLOSING PROGRAM OR GO BACK TO THE CLOSING MENU.

4-2.4 ADJUSTED TRIAL BALANCE (CHOICE 4 ON CLOSE THE BOOKS MENU)
 REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, GENERJ

THIS PROGRAM READS THE ADJUSTING ENTRIES FROM THE GENERAL JOURNAL AND PRINTS THE ADJUSTED TRIAL BALANCE.

OPERATOR RESPONSE

COMPUTER SCREEN # 1

FOLLOW THE COMMANDS ON THE SCREEN.

```

-----
ADJUSTED TRIAL BALANCE
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD GENERJ DISK..Y..Y
3 REMOVE GENERJ DISK
4 LOAD LEDGER DISK..Y..Y
5 REMOVE LEDGER DISK
6 LOAD TI-COUNT(YELLOW).Y.Y
    
```

AFTER THE ADJUSTED TRIAL BALANCE HAS BEEN PRINTED THE OPERATOR MUST CHOOSE WHETHER TO PROCEED WITH THE NEXT CLOSING PROGRAM OR GO BACK TO THE CLOSING MENU.

4-2.5 SPECIAL SCHEDULES AND INCOME STATEMENTS (CHOICE 5 ON CLOSE THE BOOKS MENU)
 REQUIRES: TI-COUNT(YELLOW), LEDGER DISK

THIS PROGRAM SCANS THE LEDGER DISK TO IDENTIFY THE PROFIT CENTERS, COUNT THE NUMBER OF SPECIAL SCHEDULES AND THEN PRINT EVERY COMBINATION OF SPECIAL SCHEDULES AND INCOME STATEMENTS.

OPERATOR RESPONSE

COMPUTER SCREEN # 1

FOLLOW THE SCREEN INSTRUCTIONS.

```

-----
SPECIAL SCHEDULES
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y.Y
3 REMOVE LEDGER DISK
4 LOAD TI-COUNT(YELLOW).Y.Y
5 REMOVE WRITE TAB..Y.Y
6 REPLACE WRITE TAB..Y.Y
    
```

OPERATOR RESPONSE

COMPUTER SCREEN # 2

INCOME STATEMENTS ARE PRINTED FOR EACH PROFIT CENTER AND FOR THE ENTIRE COMPANY. THE PROGRAM REQUESTS THE NUMBER OF SHARES OF COMMON STOCK SO NET INCOME CAN BE EXPRESSED AS EARNINGS PER SHARE. THE OPERATOR THEN CHOOSES WHETHER TO PROCEED WITH THE NEXT PROGRAM OR RETURN TO THE CLOSING MENU.

```

-----
INCOME STATEMENT
-----
ANY OUTSTANDING SHARES OF
COMMON STOCK...Y/N..Y
ENTER NUMBER OF SHARES.....
15000
    
```

4-2.6 CLOSING ENTRIES (CHOICE 6 ON CLOSE THE BOOKS MENU)
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, GENERJ

THIS PROGRAM SUMS ALL THE LEDGER ACCOUNTS WITH A 1 IN CODE 1 INTO THE INCOME SUMMARY ACCOUNT (2 IN CODE 1) AND THEN INTO RETAINED EARNINGS (3 IN CODE 1). THE GENERAL JOURNAL ENTRIES CAN BE IDENTIFIED BY THE WORD "CLOSING" IN LINE 2.

OPERATOR RESPONSE

FOLLOW THE INSTRUCTIONS ON THE SCREEN.

COMPUTER SCREEN

```

-----
CLOSING ENTRIES
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y..Y
3 REMOVE LEDGER DISK
4 LOAD GENERJ DISK..Y..Y
5 REMOVE GENERJ DISK
6 LOAD LEDGER DISK..Y..Y
7 REMOVE LEDGER DISK
8 LOAD TI-COUNT(YELLOW).YY

CONTINUE THE CLOSING
SEQUENCE?..Y/N..Y
    
```

4-2.7 BALANCE SHEET (CHOICE 7 ON CLOSE THE BOOKS MENU)
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK

THIS PROGRAM PRINTS THE BALANCE SHEET.

OPERATOR RESPONSE

FOLLOW THE INSTRUCTIONS ON THE SCREEN AND ENTER THE NUMBER OF COPIES TO BE PRINTED. THE OPERATOR MUST CHOOSE WHETHER TO GO TO THE NEXT PROGRAM OR RETURN TO THE CLOSE MENU.

COMPUTER SCREEN

```

-----
BALANCE SHEET
-----
1 REMOVE TI-COUNT DISK
2 LOAD LEDGER DISK..Y..Y
3 HOW MANY COPIES-->1
4 REMOVE LEDGER DISK
5 LOAD TI-COUNT(YELLOW).Y
    
```

4-2.8 CHANGE IN FINANCIAL POSITION (CHOICE 8 ON CLOSE THE BOOKS MEN
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK

THIS PROGRAM PRINTS THE CHANGE IN FINANCIAL POSITION STATEMENT.

OPERATOR RESPONSE

FOLLOW THE INSTRUCTION ON THE SCREEN AND ENTER THE NUMBER OF COPIES TO BE PRINTED. THE OPERATOR MUST CHOOSE WHETHER TO GO TO THE NEXT PROGRAM OR TO RETURN TO THE MENU.

COMPUTER SCREEN

```

-----
CHANGE IN FINANCIAL POSITION
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y..Y
3 REMOVE LEDGER DISK
4 LOAD TI-COUNT(YELLOW).Y.Y
    
```

4-2.9 REVERSING ENTRIES (CHOICE 9 ON CLOSE THE BOOKS MENU)
REQUIRES: TI-COUNT(YELLOW), LEDGER DISK, GENERJ

THIS PROGRAM DIFFERS FROM ALL OTHER CLOSING PROGRAMS BECAUSE THE BALANCES BECOME PERMANENT WHILE THE PREVIOUS BALANCES WERE ONLY TEMPORARY AND COULD BE CORRECTED. DO NOT RUN REVERSING ENTRIES UNTIL ALL ERRORS ARE CORRECTED AND THE ADJUSTMENTS ARE VERIFIED.

THERE ARE THREE PARTS TO THE PROGRAM. FIRST, THE REVERSING ENTRIES ARE MADE INTO THE GENERAL JOURNAL. THE WORD "REVERSE" IS IN THE CODE FIELD ON LINE 2 OF THE JOURNAL ENTRY. SECOND, ALL OF THE GENERAL LEDGER SUBSIDIARY AND CONTROL BALANCES ARE PREPARED FOR THE START OF THE NEW ACCOUNTING PERIOD AND A TRIAL BALANCE IS PRINTED. THIRD, THE REVERSING ENTRIES, IF ANY, ARE POSTED TO THE GENERAL LEDGER ACCOUNTS.

OPERATOR RESPONSE

FOLLOW THE INSTRUCTIONS ON THE SCREEN. THE PROGRAM RETURNS THE OPERATOR TO THE MENU. THE INTERIM YEAR AND MONTH TO DATE BALANCES ARE NOW CLOSED BY THE INTERIM STATEMENT PROGRAMS. CLOSING THE INTERIM BALANCES SHOULD BE THE FIRST THING DONE AT THE START OF THE NEW ACCOUNTING PERIOD.

COMPUTER SCREEN

```

-----
REVERSING ENTRIES
-----
1 REMOVE TI-COUNT(YELLOW)
2 LOAD LEDGER DISK..Y..Y
3 REMOVE LEDGER DISK
4 LOAD GENERJ DISK..Y..Y
5 REMOVE GENERJ DISK
6 LOAD LEDGER DISK..Y..Y
7 REMOVE LEDGER DISK
8 LOAD TI-COUNT(YELLOW).Y.Y
    
```


APPENDIX A
JOURNAL UTILITY PROGRAMS

THE FEATURES OF THE JOURNAL UTILITY PROGRAMS NOT DESCRIBED IN THE BODY OF THE MANUAL ARE EXPLAINED BELOW. SINCE ALL INSTRUCTIONS ARE DISPLAYED ON THE MONITOR THIS APPENDIX COVERS ONLY THE MEANING OF THE OPTIONS.

START JOURNAL PROGRAM (CHOICE 6 ON UTILITY MENU)

MENU CHOICE:

1. COVERED IN THE MANUAL.
2. STOP - THE JOURNAL ENTRY PROGRAM CANNOT PUT ENTRIES INTO A "STOPPED" JOURNAL AND WILL START A NEW JOURNAL DISK. THIS REVERSIBLE OPTION CAN BE USED AT THE END OF A PERIOD SO THAT ALL THE JOURNAL ENTRIES OF THE PERIOD CAN BE STORED TOGETHER.
3. RESTART - REVERSES CHOICE 2.
4. END - MAKES CHOICE 2 PERMANENT AND STARTS NEXT JOURNAL IN THE SEQUENCE.
5. SET JOURNAL POINTERS - SEE ERROR RECOVERY IN APPENDIX E.

PRINT JOURNAL PROGRAM (CHOICE 3 ON UTILITY MENU)

1. ALL OR ANY PART OF THE JOURNALS MAY BE PRINTED. COMPLETE INSTRUCTIONS ARE DISPLAYED ON THE MONITOR.
2. ALWAYS START AT THE TOP OF FORM ON THE PRINTER.

EDIT JOURNALS (CHOICE 4 ON THE UTILITY MENU)

1. JOURNAL ENTRIES CAN BE EDITED IF THEY HAVE NOT BEEN POSTED AND IF YOU DO NOT TRY TO MAKE AN UNEVEN DEBIT AND CREDIT ENTRY. COMPLETE INSTRUCTIONS ARE DISPLAYED ON THE MONITOR.

APPENDIX B
LEDGER UTILITY PROGRAMS

THE FEATURES OF THE LEDGER UTILITY PROGRAMS NOT DESCRIBED IN THE BODY OF THE MANUAL ARE EXPLAINED BELOW. SINCE COMPLETE INSTRUCTIONS ARE GIVEN ON THE MONITOR, THIS APPENDIX EXPLAINS ONLY THE MEANINGS OF THE REMAINING OPTIONS.

LEDGER ADD, EDIT (CHOICE 1 ON THE UTILITY MENU)

MENU CHOICE:

1. ADD TO LEDGER - COVERED IN MANUAL.
2. EDIT THE LEDGER - COVERED IN MANUAL.
3. DELETE AN ACCOUNT - USE ONLY AT THE BEGINNING OF AN ACCOUNTING PERIOD. BE CAREFUL!!! ALL BALANCES IN THE DELETED ACCOUNT MUST BE ZERO.
4. INSERT AN ACCOUNT - ALLOWS THE USER TO MOVE THE ORDER IN WHICH THE ACCOUNTS ARE SEARCHED IN JOURNAL ENTRY. ALL FREQUENTLY USED ACCOUNTS SHOULD BE MOVED TO LOW EDIT NUMBERS.
5. CHANGE NAME OR CLOSE DATE - CAN CHANGE NAMES AND CLOSING DATES BUT NOT ACCOUNT BALANCES.

APPENDIX C
THE LONGHORN WIDGET COMPANY

A LEDGER DISK FOR THE LONGHORN WIDGET COMPANY IS INCLUDED SO THE USER CAN PRACTICE WITH THE SYSTEM. TRY THESE FEW SIMPLE EXERCISES.

1. COPY LEDGER DISK USING THE DISK MANAGER.
2. PRINT INTERIM STATEMENTS (CHAPTER 6).
3. PRINT LEDGER WITH BALANCES AND IN FORMS FORMAT.
4. START GENERAL LEDGER.
5. MAKE A FEW ENTRIES TO THE GENERAL JOURNAL.
6. RUN THE DAILY BALANCE PROGRAM.
7. TRY ANY OF THE OTHER PROGRAMS AND FEATURES THAT REQUIRE A LEDGER DISK.

APPENDIX D
FAST STARTUP OF THE GENERAL LEDGER SYSTEM

THE LONGHORN WIDGETS LEDGER DISK HAS BEEN SET UP FOR A TYPICAL SMALL BUSINESS. IF YOUR LEDGER ACCOUNTS ARE THE SAME AS THE LONGHORN WIDGETS' THEN YOU ONLY HAVE TO:

1. COPY THE DISK WITH THE TI DISK MANAGER. THIS NEW DISK WILL NOW BE YOUR LEDGER DISK.
2. CHANGE THE NAME OF THE COMPANY ON THE LEDGER DISK USING THE LEDGER ADD,EDIT PROGRAM DESCRIBED IN APPENDIX B.
3. THEN EDIT THE LEDGER BALANCES AND SET THEM AT ZERO. YOU CAN ALSO EDIT THE LEDGER ACCOUNT NAMES IF NECESSARY.
4. START YOUR JOURNAL DISKS AS DESCRIBED ON PAGE 38.
5. YOUR GENERAL LEDGER IS NOW READY TO OPERATE.

IF YOUR LEDGER ACCOUNTS ARE NOT TOO DIFFERENT FROM THE LONGHORN WIDGET ACCOUNTS THEN USE THE LEDGER ADD,EDIT PROGRAM TO MAKE THE NECESSARY ADDITIONS AND DELETIONS.

APPENDIX E
ERROR RECOVERY

THE PROCEDURES TO RECOVER FROM THREE MAJOR ERRORS ARE COVERED IN THIS APPENDIX. OTHER ERRORS OF AN ACCOUNTING NATURE SUCH AS WRONG BALANCES MUST BE FOUND AND FIXED BY THE USER. ANY OTHER ERRORS SHOULD BE REPORTED DIRECTLY TO PIKE CREEK COMPUTER CO. (302) 239-5113.

1. IF WHILE STARTING THE SYSTEM, THE DAILY BALANCE PRINTS THAT DEBITS AND CREDITS ARE NOT EQUAL AND YOU ARE SURE THE BALANCES ARE IN ORDER, THEN LOOK FOR AN ACCOUNT WITH THE WRONG TYPE OF BALANCE (D OR C). CORRECT THE BALANCE TYPE WITH LEDGER ADD, EDIT AND RESET ALL JOURNAL POINTERS (APPENDIX A). THEN TRY AGAIN.
2. THE USER HAS ONLY TO RESTART THE SYSTEM AFTER POWER IS LOST DURING MOST OF THE OPERATIONS. SOMETIMES A DISK IS DESTROYED AND THE USER HAS TO RESTART FROM AN EARLIER COPY OF THE WORKING DISKS. HOWEVER, IF POWER IS LOST DURING THE DAILY BALANCE PROGRAM YOU MUST USE THE FOLLOWING PROCEDURE:

-SAVE THE DAILY BALANCE PRINTOUT.

-RESET ALL JOURNAL POINTERS (SEE APPENDIX A) TO THE VALUES FROM TOP OF PRINTOUT.

-CHANGE THE SUBSIDIARY BALANCE OF ANY LEDGER ACCOUNT THAT WAS PRINTED TO ITS STARTING VALUE ON THE BALANCE.

-CHANGE ONLY THE ACCOUNTS THAT WERE PRINTED.

3. THE MAXIMUM JOURNAL NUMBER IS 999,999. AT THE START OF A NEW ACCOUNTING PERIOD AS THE JOURNALS NEAR THIS NUMBER, RESET THE JOURNAL'S POINTERS TO ZERO AND START A NEW JOURNAL AT #1.

APPENDIX F
CLOSING A PERIODIC INVENTORY

THE INVENTORY IS AN ASSET ACCOUNT. ITS CONTROL BALANCE IS EQUAL TO THE VALUE OF THE INVENTORY AT THE START OF THE ACCOUNTING PERIOD (BEGINNING INVENTORY). THE BALANCE IS CHANGED ONLY DURING THE CLOSING OF THE ACCOUNTING PERIOD TO THE INVENTORY VALUE AT THE END OF THE PERIOD (ENDING INVENTORY). THE PROCEDURE FOR CLOSING THE PERIODIC INVENTORY IS AS FOLLOWS:

1. THE FOLLOWING LEDGER ACCOUNTS MUST BE PRESENT.

LEDGER ACCOUNT NAME	TYPE OF BALANCE	TYPE OF ACCOUNT
INVENTORY	DEBIT	BALANCE SHEET ACCOUNT
PURCHASES	DEBIT	INCOME STATEMENT EXPENS
COST OF GOODS SOLD	DEBIT	INCOME STATEMENT EXPENS
BEGINNING INVENTORY	DEBIT	INCOME STATEMENT EXPENS
ENDING INVENTORY	CREDIT	INCOME STATEMENT EXPENS

2. AT CLOSING, MAKE THE FOLLOWING ADJUSTMENTS.

	DEBIT	CREDIT
BEGINNING INVENTORY	10,000	
INVENTORY		10,000
INVENTORY	14,000	
ENDING INVENTORY		14,000

3. PROGRAM A SPECIAL SCHEDULE WITH YOUR LEDGER CODES SO THAT THE ACCOUNTS BEGINNING INVENTORY, ENDING INVENTORY, AND PURCHASES ARE SUMMED INTO THE COST OF GOODS SOLD ACCOUNT. PUT COST OF GOODS SOLD AS AN EXPENSE ON YOUR INCOME STATEMENT.