

# Table of Contents

	<b>PAGE</b>
<b>Introduction</b>	<b>I-III</b>
<b>Chapter 1 Let's begin with Master Accounting</b>	
1.1 Installation	1
1.2 Begin with Master Accounting System	1
1.3 Setting the Accounting Period	2-3
1.4 Company Profile	4
1.5 Company Registration	5-6
<b>Chapter 2 Starting the accounting work</b>	
2.1 Chart of Account	7-8
2.2 Enter the opening balances	8
2.3 Creation of debtor code	9
2.4 Debtor opening balance	10
2.5 Creation of creditor code	11
2.6 Supplier opening balance	12
2.7 Stock opening balance	13
2.8 Creation of stock code	14
<b>Chapter 3 General Ledger Maintenance</b>	
3.1 Maintain Document Number	15-17
3.2 Access right control	18
3.3 Default Account Setting	19
3.4 Maintain Asset & depreciation	20
3.5 Fixed Asset Report	20-21
<b>Chapter 4 Debtor Maintenance &amp; Sales Book</b>	
4.1 Creation of debtor code	22-25
4.2 Debtor matching	26
4.3 Debtor statement	26-27
4.4 Debtor overdue letter	28
4.5 Debtor ledger	29
4.6 Debtor aging	30
4.7 Sales Book	31-32
<b>Chapter 5 Creditor Maintenance &amp; Purchases Book</b>	
5.1 Creation of creditor code	33-36
5.2 Creditor matching	36-37
5.3 Creditor statement	37-38
5.4 Top 10 purchases supplier report	39
5.5 Creditor aging report	40

5.6	Purchases Book	41-42
<b>Chapter 6- Billing</b>		
6.1	Flow for movement of inventory	43
6.2	Purchase invoice	44-45
6.3	Purchases Price History	46
6.4	Stock available status	46
6.5	Landing cost	47
6.6	Stock option	47
6.7	Creation of item code (stock code)	47-49
6.8	Purchases Analysis Report	50
6.9	Monthly Purchase Analysis Report	51
<b>Chapter 7-Billing (Sales)</b>		
7.1	Recording of sales process	52
7.2	Sales Invoice	53
7.3	Sales Price History	54
7.4	Stock Available Status	54
7.5	Profit estimator	55
7.6	Sales Invoice Report	56-57
7.7	Sales Analysis Report	57-58
7.8	Monthly Sales Analysis Report	58-59
7.9	Sales Margin Analysis Report	60
<b>Chapter 8- Inventory management</b>		
8.1	Stock/ Service Item	61
8.2	Price Book	62
8.3	Stock-take	62
8.4	Stock Adjustment	63
8.5	Stock Transfer	63
8.6	Stock Reorder Advice Report	64
8.7	Stock Ledger Report	65
8.8	Stock Value Ledger Report	66
8.9	Stock aging report	67
<b>Chapter 9- Point-of Sales</b>		
9.1	POS- General setup	68
9.2	Creation of a counter	69
9.3	Creation of POS debtor	69-70
9.4	Maintain Document Number	70-71
9.5	Creation of supervisor code	71
9.6	Creation of cashier	72
9.7	POS option	72-74
9.8	Creation of stock code	75-76
9.9	Let's begin with Master POS system	77-81
9.10	Creation of Promoter	82
9.11	Creation of Member Type	82

9.12	Promotion Item	83
9.13	POS Reports	84
9.14	Stock Sales Report- Cash Receipt	85
9.15	Cash In/Out Report	86
9.16	Promoter Commission Report	87
9.17	Daily Sales Report- Cash Receipt	88
9.18	Profit Margin Report	89
<b>Chapter 10- Cash book</b>		
10.1	Functions of cash book	90-92
10.2	Print receipt voucher/ payment voucher	92-93
10.3	Bank reconciliation	94-95
10.4	Bank reconciliation report	96
<b>Chapter 11- Journal Book</b>		
11.1	Functions of journal book	97-98
11.2	Journal voucher	99
<b>Chapter 12 Financial Statements report</b>		
12.1	Balance sheet	100-102
12.2	Income Statement	103-105
12.3	Management cash flow	106
<b>Chapter 13 Tools</b>		
13.1	Calculator	107
13.2	Schedule Backup	108
13.3	To Do List	108
<b>Chapter 14 Inquiry</b>		
14.1	Account Inquiry	109
14.2	Trial Balance Inquiry	110
14.3	Balance Sheet Inquiry	111
14.4	Income Statement Inquiry	111
14.5	Segment Income Statement Inquiry	112
14.6	Stock Inquiry	112
14.7	Stock Value Inquiry	113
14.8	Audit Trail Details	113-114
14.9	Outstanding purchases order & Outstanding goods received note	114-115

## **Introduction**

Master Accounting was developed by a group of members consists of programmers and professional accountant in designing the process and the development of the software; with integrated knowledge and experience of the expertise the system is seem to be suits for every businesses. The accounting process of Master Accounting is simple and easy, flexible, fast.

The aim of this user-manual is to ease our valuable client to facilitate them in doing accounting transaction or when there is a doubt in our system, and let user know more about the functions about Master Accounting System.

## **Disclaimer**

No person should rely on the contents of this publication without first obtaining advice from a qualified professional person. This publication is sold on the terms and understanding that (1) the author and editor are not responsible for the results of any actions taken on the basis of information in this publication, nor for any error in or omission from this publication; and (2) the publisher is not engaged in rendering legal, accounting, professional or other advice services. The publisher, author, and editor expressly disclaim all and any liability and responsibility to any person, whether a purchaser or reader of this publication or not, in respect of anything, and of the consequences of anything, done or omitted to be done by any such person in reliance, whether wholly or partially, upon the whole or any part of the contents of this publication.

## **Copyright**

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise without the prior written permission of Masteritec Sdn Bhd.

No patent liability is assumed with respect to the use of the information contained herein. Every precaution has been made to supply complete and accurate information. However, Masteritec Sdn Bhd. resumes no responsibility for its use, or for any infringement of patents or others right of third parties which would result.

## **Copyright 2005-2007©, MASTERITEC SDN BHD**

Create and designed by: Masteritec Sdn Bhd.

## **Masteritec Sdn Bhd (Co. No. 666843-H)**

32, Jalan Maju 6,

Taman Kajang Utama,

43000 Kajang, Selangor.

**Tel:** 603-8736 6601 **Fax:** 603-8739 6601

**Email:** masteritec@yahoo.com.my

**Website:** <http://www.masteritec.com>

## **System Requirements**

The following requirements are needed to apply Master Accounting System:

### **Stand-alone**

- Microsoft Windows NT/2000/XP/2003 or above (Microsoft Windows NT Family Only)
- Intel Pentium III 600 MHz or above (Pentium IV 1.4 GHz Recommended)
- 256 MB RAM above (512 MB RAM Recommended)
- 500MB free disk space
- Microsoft Windows compatible printers

### **Networking**

#### *Server:*

- Microsoft Windows NT/2000/XP/2003 or above (Microsoft Windows NT Family Only)
- Intel Pentium IV 1.4 GHz and above (Pentium IV 2.0 GHz Recommended)
- 512 MB RAM above (1 GB RAM Recommended)
- 2 GB free disk space
- Microsoft Windows compatible printers
- 10/100 Baset Network Card
- High Capacity Backup drive recommended

#### *Client:*

- Microsoft Windows NT/2000/XP/2003 or above (Microsoft Windows NT Family Only)
- Intel Pentium III 600 MHz or above (Pentium IV 1.4 GHz Recommended)
- 256 MB RAM above (512 MB RAM Recommended)
- 500MB free disk space

## **Features Highlight**

- ◆ A 32-bit Windows Technology
- ◆ Multi-Tasking
- ◆ Client- Server Architecture
- ◆ Unlimited Accounting Period
- ◆ Truly Real-Time Automatic Posting
- ◆ User-Friendly Screen Interface
- ◆ Fully Keyboard operable
- ◆ User Access Right Control
- ◆ Zoom in facility
- ◆ On-line Help
- ◆ Powerful Report Writer
- ◆ All Business Documents can be printed out
- ◆ Debtor statement up-to-date
- ◆ Contra for AR & AP can be made by journal entry
- ◆ Multiple Report Format for the same report type
- ◆ All records can be easily edited
- ◆ Omitted enteries can be entered easily
- ◆ No cumbersome month end
- ◆ Imaging support
- ◆ Powerful search engine
- ◆ Daily Bank Reconciliation
- ◆ Date Sensitive Report Output
- ◆ Support Data Exporting to multiple file formats (eg. Excel, html, etc)

**Chapter 1 Let's Begin**

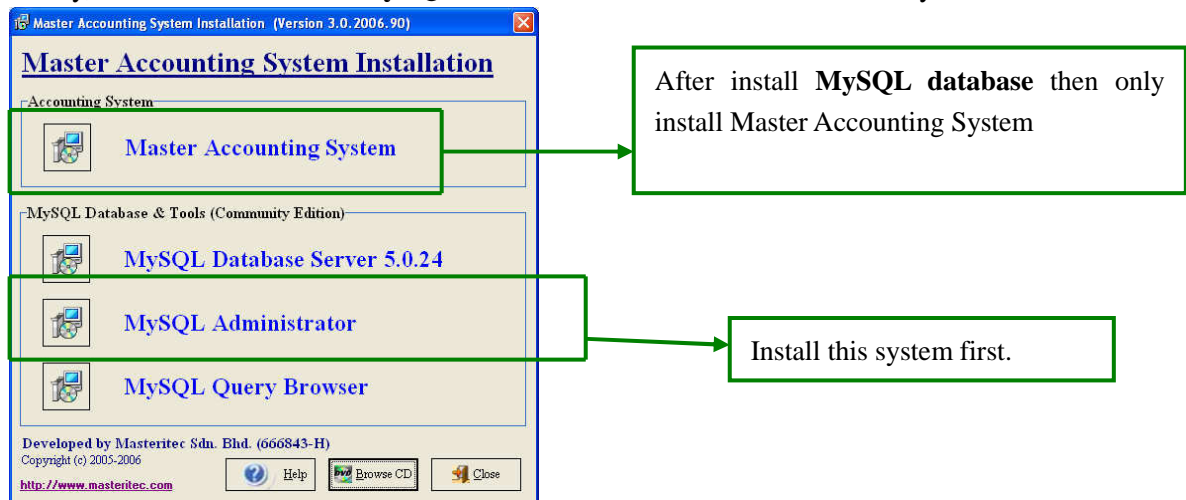
The aim of this chapter is to let our valuable user to know how to install the software.

**1.1 Installation**

**Step to install the system**

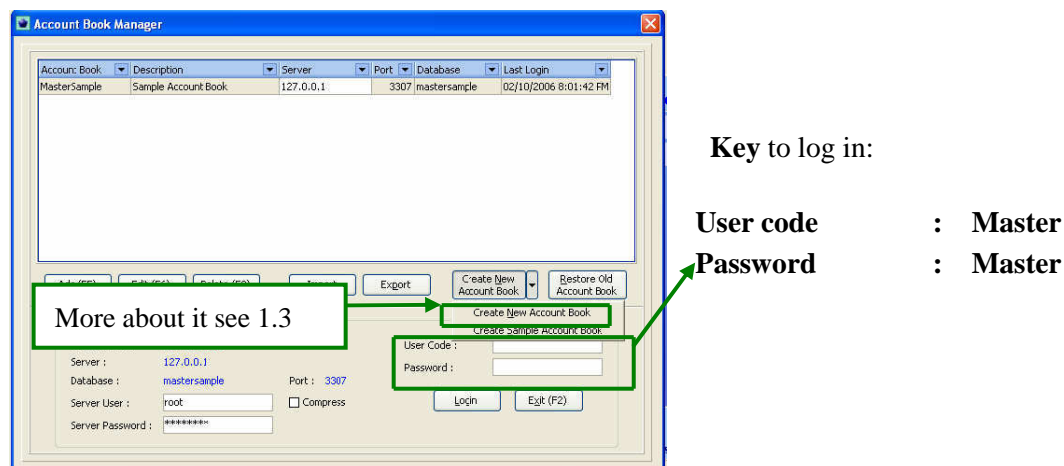
Insert the CD into your CD-ROM drive. If your CD-ROM drive auto-run feature is enabled, wait for the **Setup** dialog appear (see Figure1). If the CD does not start on its own, go to My Computer, open the CD-ROM drive and double click on the **MasterAccInstall.exe** file.

Firstly, we have to install the **MySQL Database Server 5.0.24** the database system.



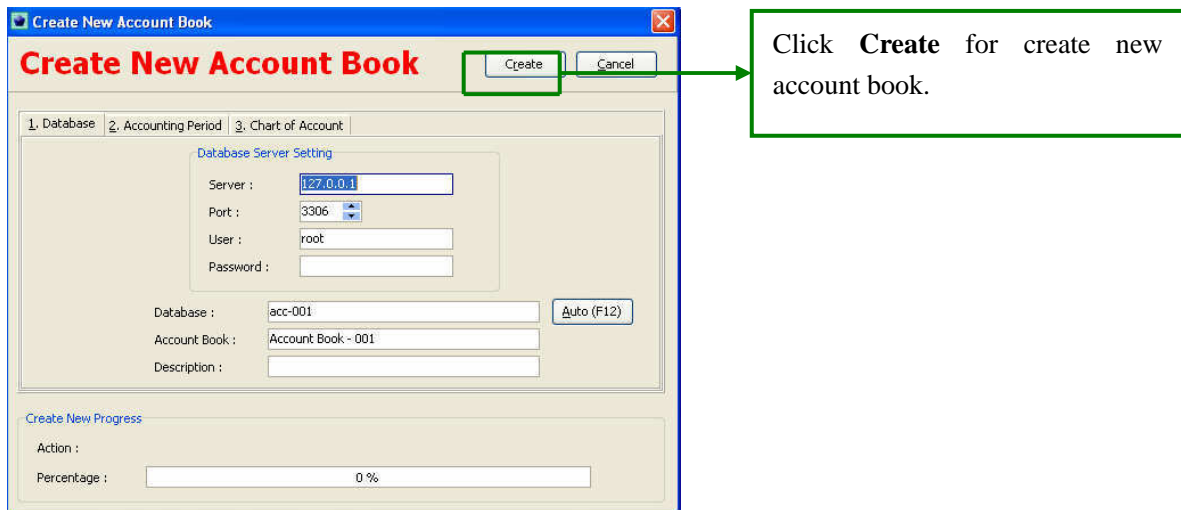
After install MySQL database system then we install **Master Accounting System**.

**1.2 Begin with Master Accounting System**



After successfully installed **Master Accounting System**, user needs to create a new account book, and log in.

### 1.3 Setting-up the Accounting Period



After click the **Create** the new account book button, now user need to set-up the Accounting Period and the Chart of Account of their company.

### 1.4 Database

Database server setting basically is to set the data that you going to key in to where they will store.

**Database** filed (as Figure 3) need not be acc-001 you can entered any name that you want, same thing apply to **Account Book** field and the **Description** field.

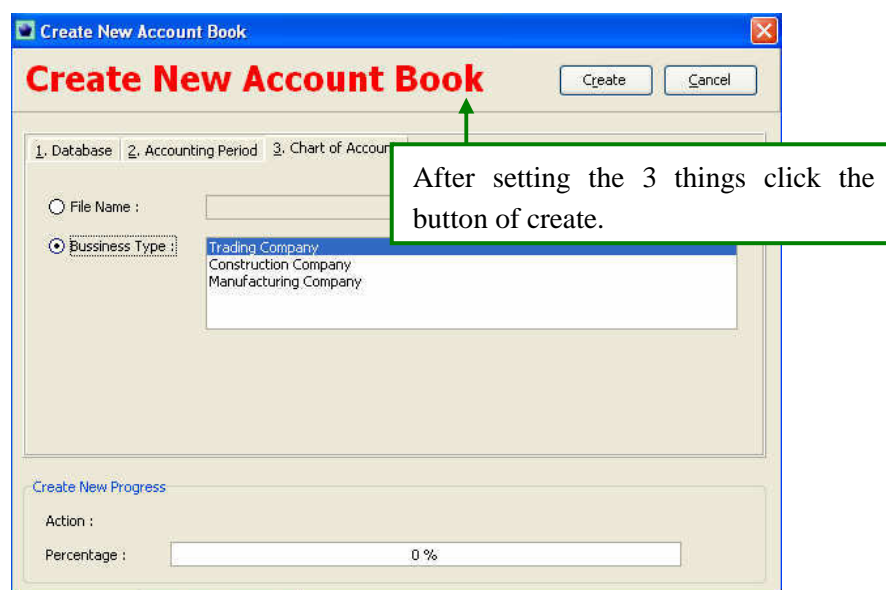
**User** field and the **password** field let is default (i.e. just left it blank), for more information click **Help** menu and select the **Video tutorials**.



- 1 In the **Length of First Year Period** field, enter **12** (or enter the length of the first year period for your company. The maximum length is 18 months).



- 2 In the **Fiscal Start Year** field, enter 2005 and in the **Fiscal Start Month** field enter 6 (or enter the month and the year that you starting using Master Accounting System). With the Length of First Year Period that you entered the **First Year Financial Period** will automatic shown the accounting period that you entered. (As Figure 4 above).
- 3 In the **Accounting Start Year** field, enter 2005 and in the **Accounting Start Month** field enter 6 (or enter the month and the year that you starting using Master Accounting System). This would mean any transaction before the **Cut Off Date** (As figure 4) the system would not be accepted, these data need to be just with the opening balances of the respective accounts.

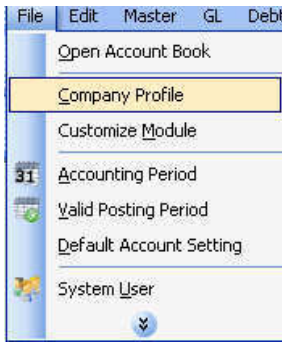


To facilitate user in forming chart of account Master Accounting System have few type of Chart of Account of different industries such as (trading, construction and manufacturing).

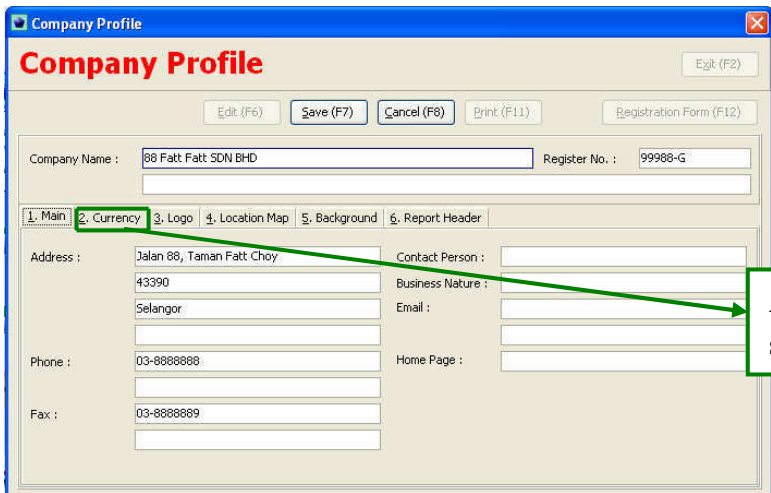
Select the radio box of business type then choose the standard Chart of Account of the list. (See Figure 5 above)

After setting the database and the accounting period with the standard chart of account user can now start to log in to Master Accounting System, and using Master Accounting System to do day-to-day routine accounting transactions.

### 1.4 Company Profile



Click **Company Profile** from the **File** menu.



Type in all the **general information** of user company

After type all of this information selects **Currency**



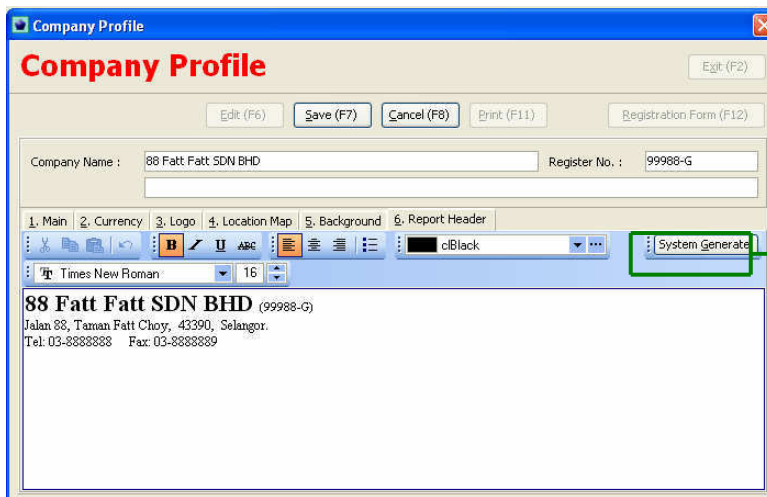
Type the **information of the currency** in which the company is using.

### 3. Logo

Load in your company Logo in soft copy form to Master Accounting System.

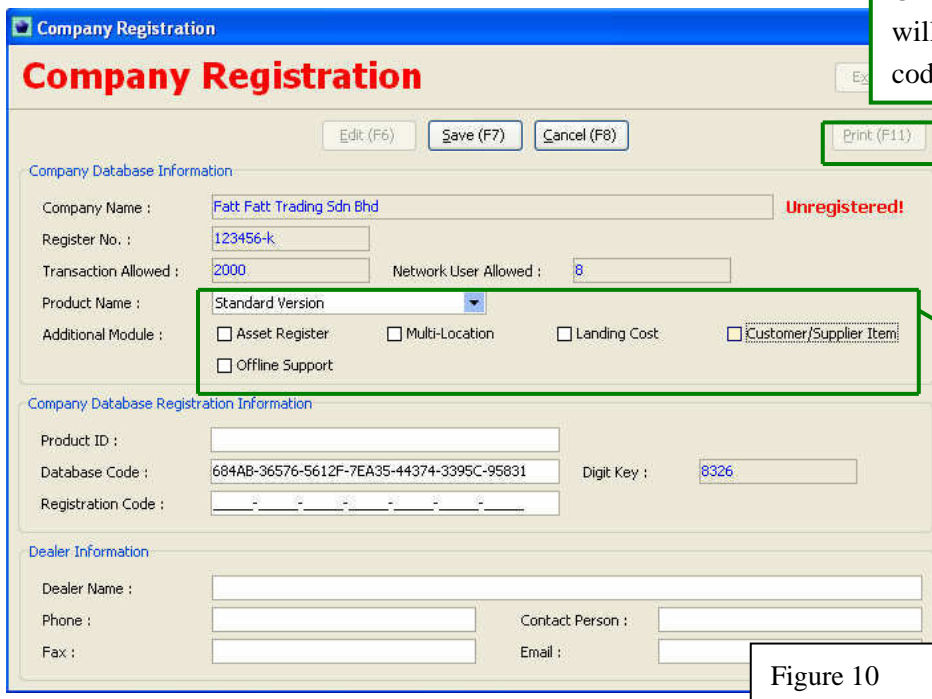
### 4. Location Map

If your company have location map in soft copy form can load it into Master Accounting System.



Click system generate the system will general the Report Header for the information you provided (see Figure 7)

### 1.5 Company Registration



Click **Print** after that system will show you a requisition code letter.

Select the product name and the additional module

Figure 10

#### Procedures

1. Select the **product name and the additional module** if applicable.
2. Type in the **information of the dealer**.
3. Click **Print** and fax us the copy.

88 Fatt Fatt SDN BHD  
Jalan 88, Taman Fatt Choy, 41200, Selangor  
Tel: 03-8888888 Fax: 03-8888888

MASTERITEC SDN. BHD. (686843-H)  
No. 25-2A, Jalan Perdana 3/2,  
Pandan Jaya,  
55100 Kuala Lumpur.  
Phone: 012-2688911 Fax: 03-87396601

Purchase order number:  
386C5-4D685-7364C-7E886  
724A3-0734D-47655  
Date : January 20, 2007

Dear Sales Department,

**ORDER OF MASTER ACCOUNTING SYSTEM AND REQUISITION OF DATABASE REGISTRATION CODE**

Refer to the above matter, we would like to purchase Master Accounting System and register the system with our company name. The following is my company detail:

Product ID : MOKD01-680721H-023904  
Company Name : 88 Fatt Fatt SDN BHD  
Company Register No. : 99988-0  
Address : Jalan 88, Taman Fatt Choy  
43290  
Selangor  
Phone : 03-8888888 Fax : 03-8888888  
Contact Person :  
Database Code : 386C5-4D685-7364C-7E886-724A3-0734D-47655

Thank you.

Your Sincerely,

(88 FATT FATT SDN BHD)

After acknowledge (signed & chop) the letter, fax it to Masteritec Sdn Bhd at 03-87396601 or email [info@masteritec.com](mailto:info@masteritec.com)

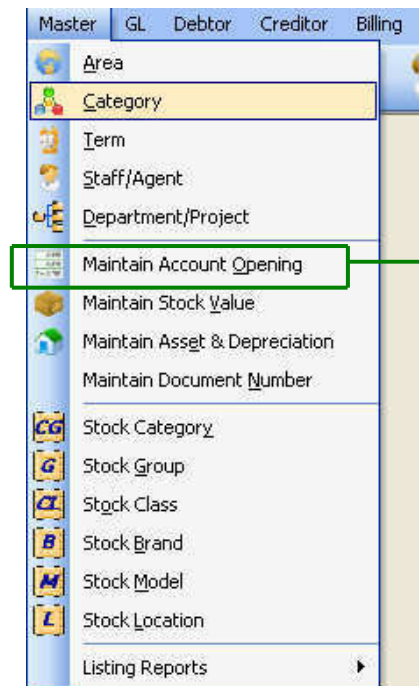
Masteritec Sdn Bhd will then verify the letter and produce the registration code to your company for registration.

User will need to go back to company registration screen and **type in the registration code** (see figure 10) provide by Masteritec Sdn Bhd.

## Chapter 2 Starting the accounting work

### Introduction

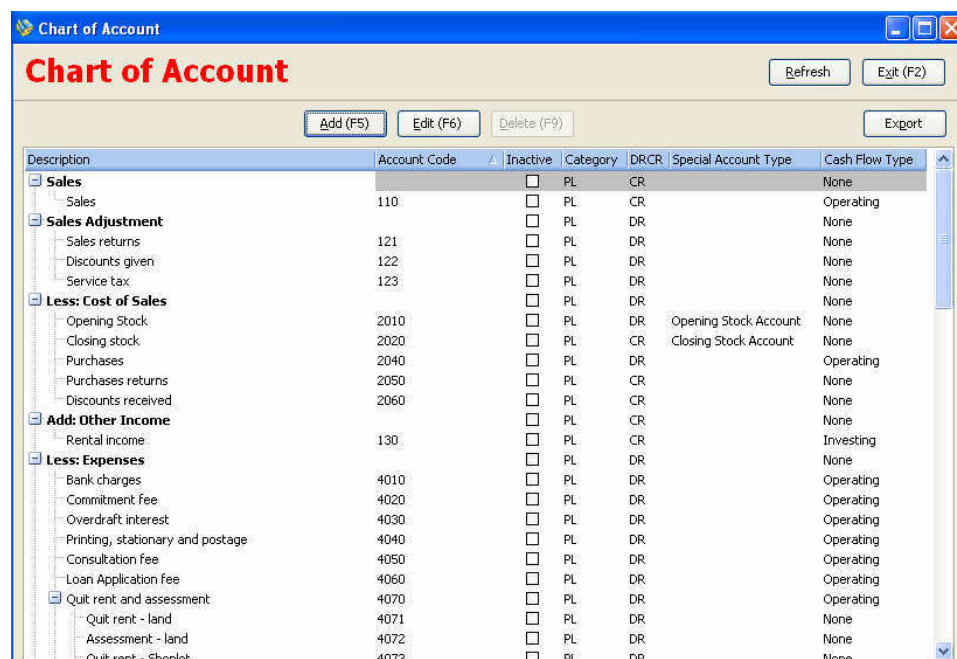
The normal procedures of prepare an account by using accounting software the first thing must be constructed a chart of account, the second thing normally it be the opening balances. Therefore in this chapter the aim to show user the procedures to enter the opening balance.



Before starting the day-to-day routine accounting transaction user need to ensure the opening balances need to be tally first before starting the routine work.

Select **Maintain Account opening** from the **Master Menu** to key-in the opening balances of the respective accounts.

### 2.1 Chart of Account



### Procedures

1. Select the **Chart of Account** from the **GL Menu**.

**Account Editor [Add (F5)]**

Select the type of cash flow that is relating to the nature of the account.

**Procedures**

1. Click **Add (F5)** to create an account code with the appropriate nature.
2. Select the **Cash Flow Type** for the particular account code.

**2.2 Enter the opening balances**

Account Code	Account Name	BS/PL	DR/CR	Debit	Credit	Total Debit	Total Credit
6040-1	Accum. dep. - Computer & software	BS	CR				
6050	Furniture & fittings	BS	DR				
6050-1	Accum. dep. - Furniture & fittings	BS	CR				
6810	Investment	BS	DR				
6820	FD- Deposit	BS	DR				
7000	Trade debtors	BS	DR				
7100	Other debtors	BS	DR				
7211	Deposit - rental	BS	DR	3,500.00			
7212	Deposit - Utilities	BS	DR	2,000.00			
7213	Deposit - Telephone	BS	DR	300.00			
7310	Bank - HLB	BS	DR	6,000.00			
7400	Petty Cash	BS	DR	2,000.00			
7500	Taxation recovery - CP204	BS	DR	1,500.00			
8000	Trade creditors	BS	CR				
8100	Other creditors	BS	CR				
8211	Deposit received - rental	BS	CR				
8212	Deposit received - Utilities	BS	CR				
8300	Directors' accounts	BS	CR		6,600.00		
8400	Bank overdraft - HLB	BS	CR				
8500	Fixed loan - Public Bank	BS	CR				
8600	Taxation - BS	BS	CR				
910	Share Capital	BS	CR		5,000.00		
920	Retained profits / (Accum. losses)	BS	CR		3,700.00		
930	Term loan	BS	CR				
999	Suspense	BS	CR				
				15,300.00	15,300.00	0.00	0.00

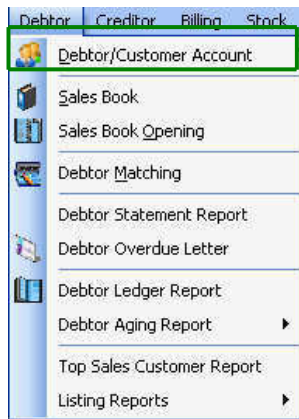
Click **Edit** to type in the opening balance of the respective account.

**Procedures**

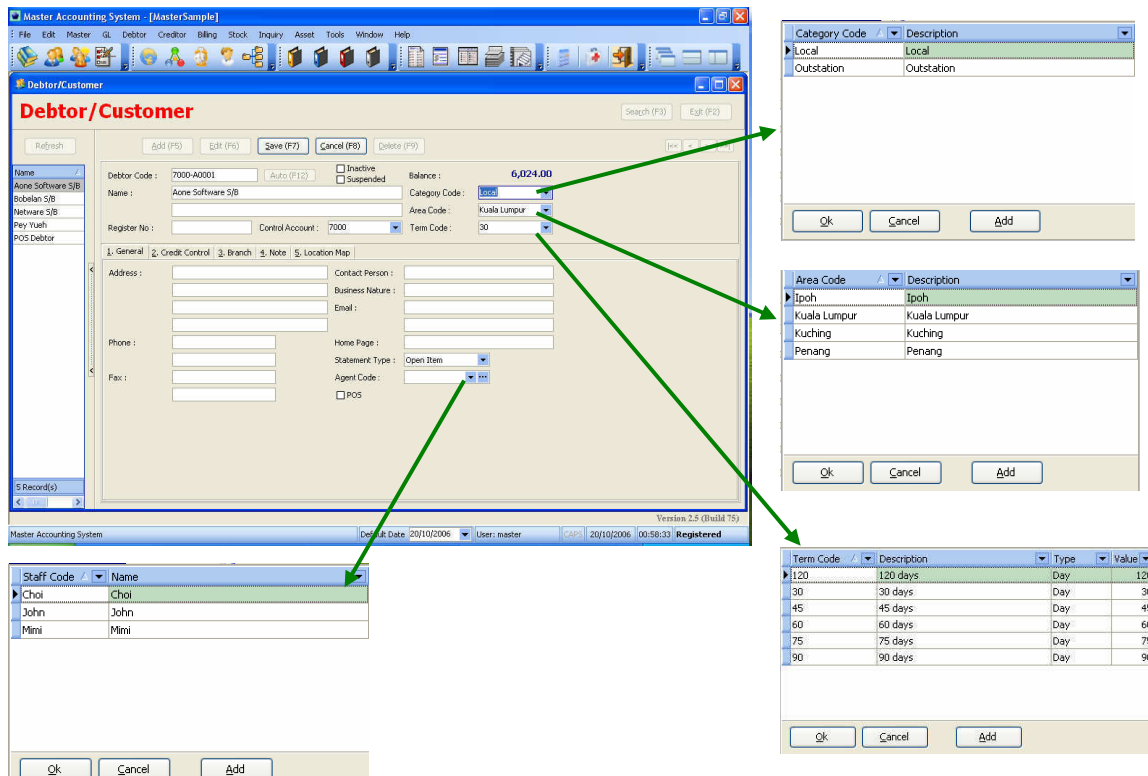
1. Select **Edit** or use short-cut key (**F6**) to enter the amount of the opening balance

With the *Chart of Accounts* users have set, now user need to key in the opening balance of the respective accounts of the brought forward figure.

### 2.3 Creation of debtor code



Select **Debtor** menu, then click the **Debtor/Customer Account**. As figure 8.

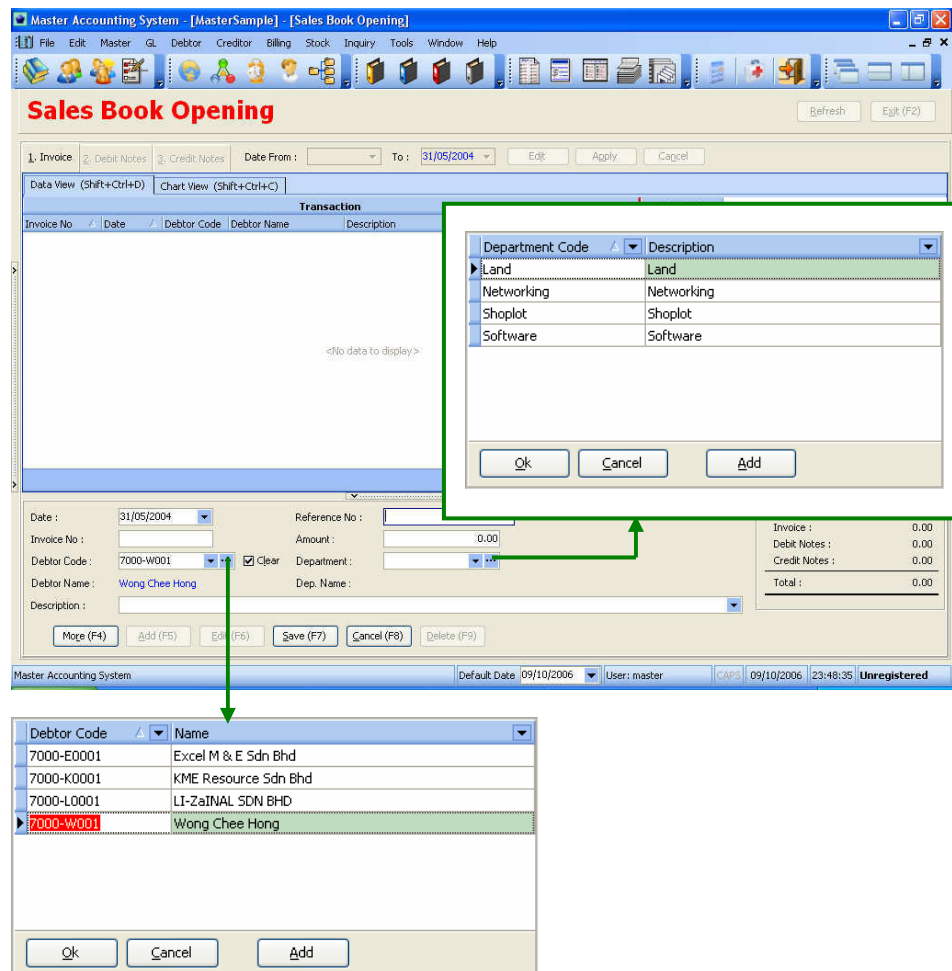


- Category code** This can split your debtor into different category (eg. Local, Overseas)
- Area** This can split your debtor into different place (eg. KL, Cheras)
- Term** This is the terms the you allowed to your debtor (eg. 30days, 60days)
- Agent** This can split your debtor into sales person basis. (eg. Alice, Eric)

#### Procedures

1. Press **F5** or select **Add**, to add new Debtor.
2. Fill in the Name field (i.e. the debtor name) and then select the **control account**. After that click **Auto** or **F12** the system will automatic generate a debtor code for the said debtor (or you can use any name that you want).

## 2.4 Debtor's opening balances



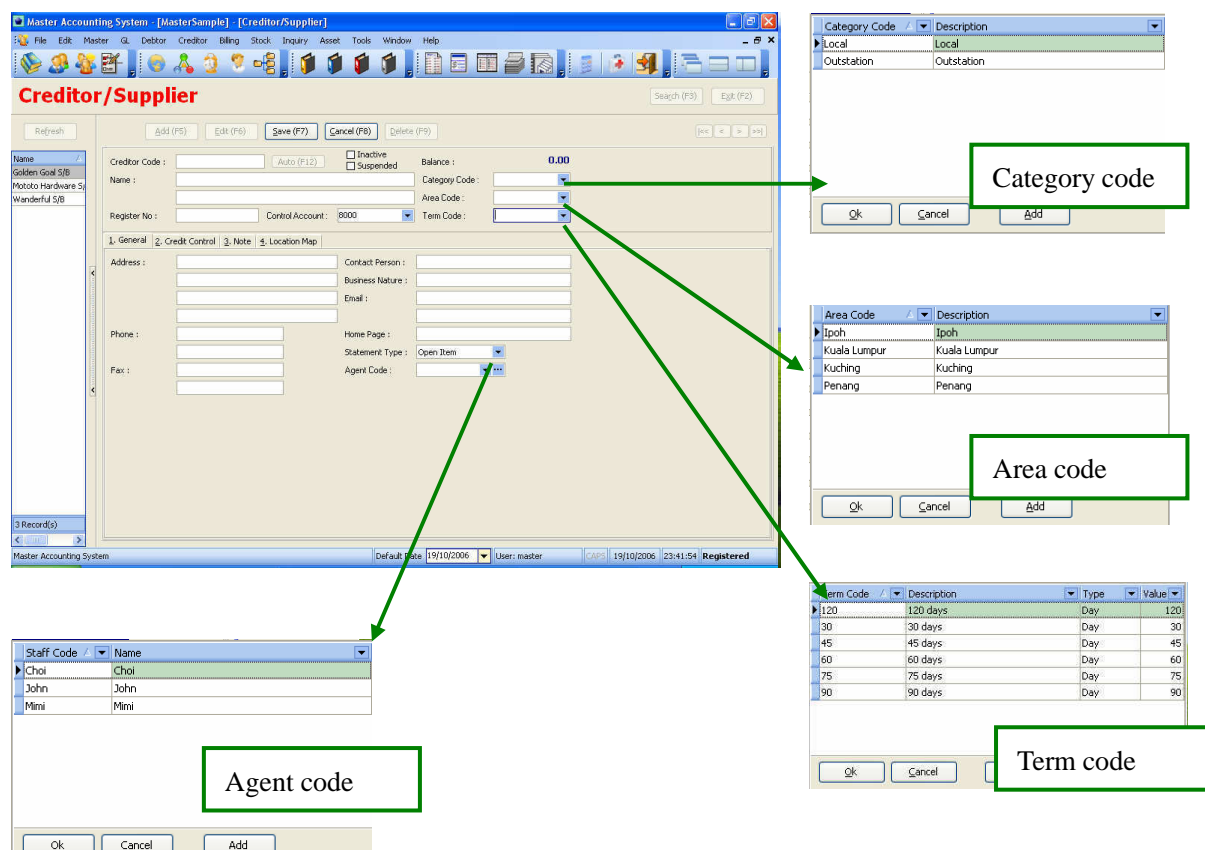
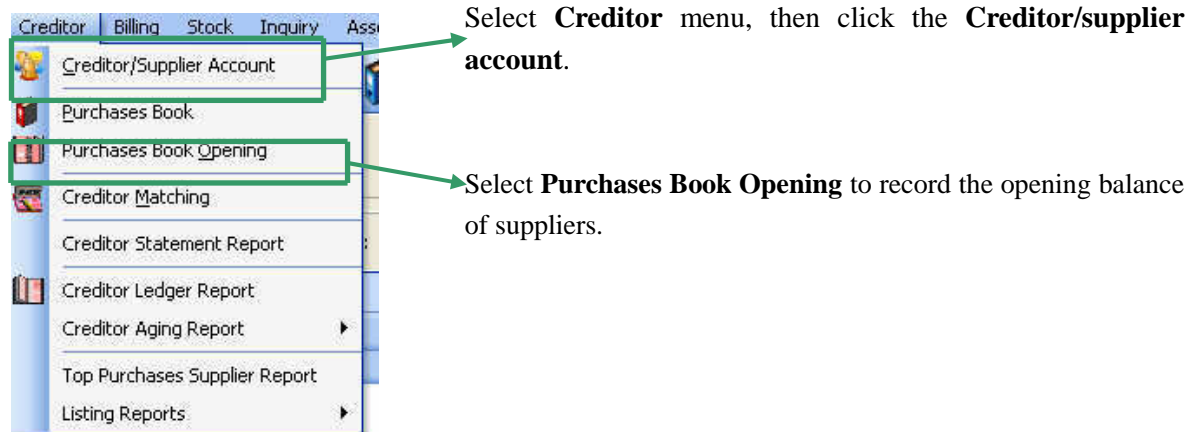
As trade debtors are maintained with a control account, so to record the respective debtor opening balance, we need to use **Sales Book Opening**.

### Procedures

1. Select **Sales Book Opening** from **Debtor** menu.
2. Key-in the date of the outstanding invoices in the **Date field** and the outstanding invoice number in the **Invoice no field** then type debtor code or click **---** to select the relevant debtor code or just type the name of the debtor that you predefined (see page 6) in the **debtor code field**
3. In the **description field** just type the particular of the invoice or invoices, in the reference field perhaps user can type the Delivery order (DO) number of the relevant invoice.
4. **Department field** it can split the sales into different segment to know more please refer to the latter chapter.



### 2.5 Creation of creditor code



More information (see Chapter 5.)

#### Procedures

##### 1. General

User need to type in all the general information of the supplier (name , address, contact no, etc)

##### 2. Credit control

There is a  Allow Exceed Credit limit & the **credit limit field**: key in the amount that supplier allowed.

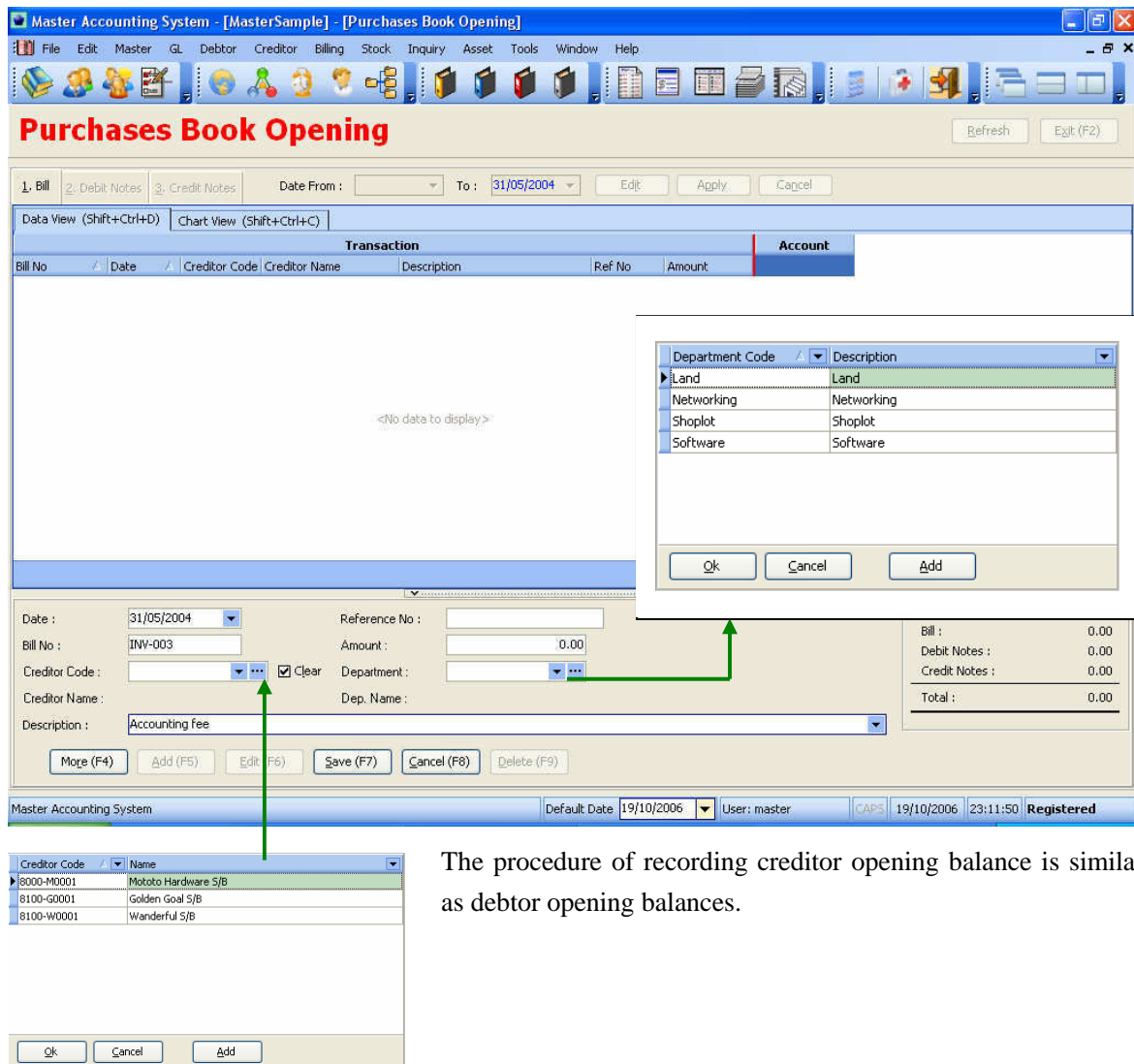
##### 3. Note

If any extra note need to be noted for example the background of the company.

##### 4. Location Map

Load the supplier location map into Master Accounting System if the format is bmp file

## 2.6 Creditor opening balance

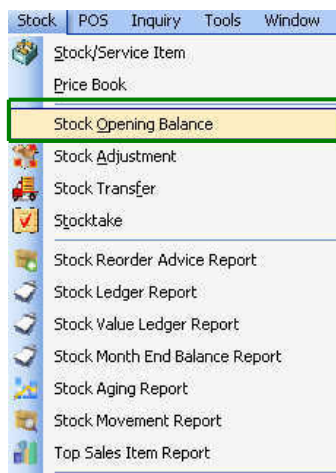


The procedure of recording creditor opening balance is similar as debtor opening balances.

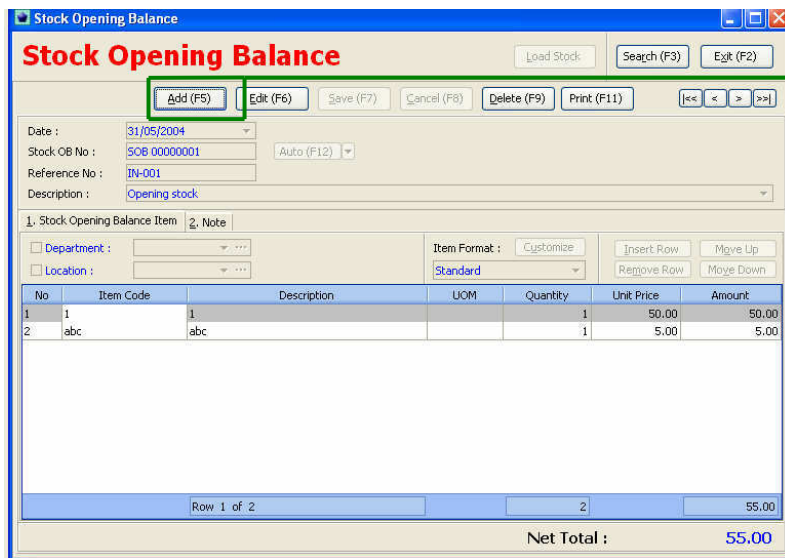
### Procedures

1. Select **Sales Book Opening** from **Debtor** menu.
2. Key-in the date of the outstanding invoices in the **Date field** and the outstanding invoice number in the **Invoice no field** then type debtor code or click **...** to select the relevant debtor code or just type the name of the debtor that you predefined (see page 6) in the **debtor code field**
3. In the **description field** just type the particular of the invoice or invoices, in the reference field perhaps user can type the Delivery order (DO) number of the relevant invoice.
4. **Department field** it can split the sales into different segment to know more please refer to the latter chapter.

### 2.7 Stock opening balances



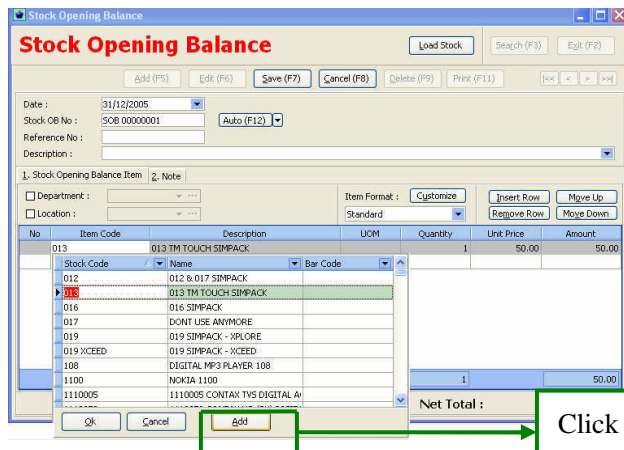
Select **Stock Opening Balance** from **Stock Menu**.



Click **Add** to record the opening balance of the stock

### Procedures

1. Click **Add (F5)** to enter the opening balances of stock base on item.
2. Click **Insert row** to enter the Item code and the Description and Quantity.



Click **Add** to create new stock code.

## 2.8 Creation of stock code

The screenshot shows the 'Stock/Service Item' form with the 'Sales' tab selected. The 'Name' field contains '256MB MULTI MEDIA CARD'. The 'Stock Code' is 'MMCC256'. The 'Sales Description' field is empty. The 'Default Sales Qty' is set to 1. The 'Default Sales UOM' is set to a dropdown menu. The 'Sales Price (Base UOM)' is 0, and the 'Minimum Price (Base UOM)' is also 0. The 'Sales Tax' is 0.00%.

Figure 22

**Default Sales Qty:** This is normally same as purchase default purchase qty.

**Default Sales UOM:** This is the units of measurement of the goods example box, pcs, card,unit, set, etc).

**Sales price:** This is the normal retailing price of the particular goods.

**Minimum price:** It is the minimum selling price.

**Sales tax:** It can be the sales tax or service tax, so user just need to type in the rate.

The screenshot shows the 'Stock/Service Item' form with the 'Purchases' tab selected. The 'Name' field contains '256MB MULTI MEDIA CARD'. The 'Stock Code' is 'MMCC256'. The 'Purchases Description' field is empty. The 'Default Purchases Qty' is set to 1. The 'Default Purchases UOM' is set to a dropdown menu. The 'Purchases Price (Base UOM)' is 0, and the 'Reorder Level (Base UOM)' is also 0. The 'Reorder Qty' is 0, and the 'Reorder UOM' is set to a dropdown menu.

For more information about **Classification, UOM, Note, Pictures, Sales Items Template** please refer to the later chapter.

**Default Purchases Qty:** It can be 1 or other number.

**Default Purchases UOM:** The goods could be measured in (units, box, pack, etc)

**Purchase Price:** It means the cost price you purchased.

**Reorder Level:** It means that when your goods reach the particular level, this is the time to reorder the same goods.

**Reorder quantity:** It means the quantity you going to reorder for the goods.

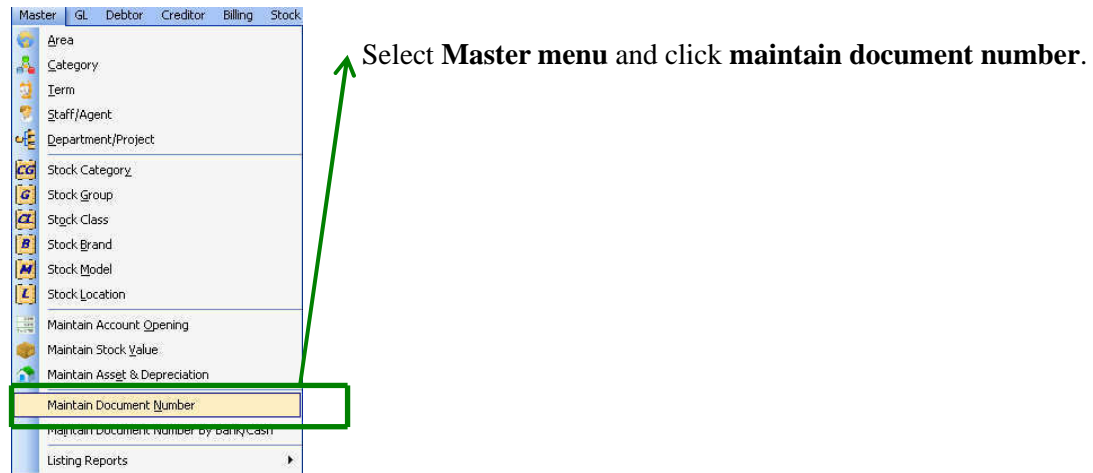
**Reorder UOM:** It is could be box or any other UOM.

*UOM= Unit of measurement*

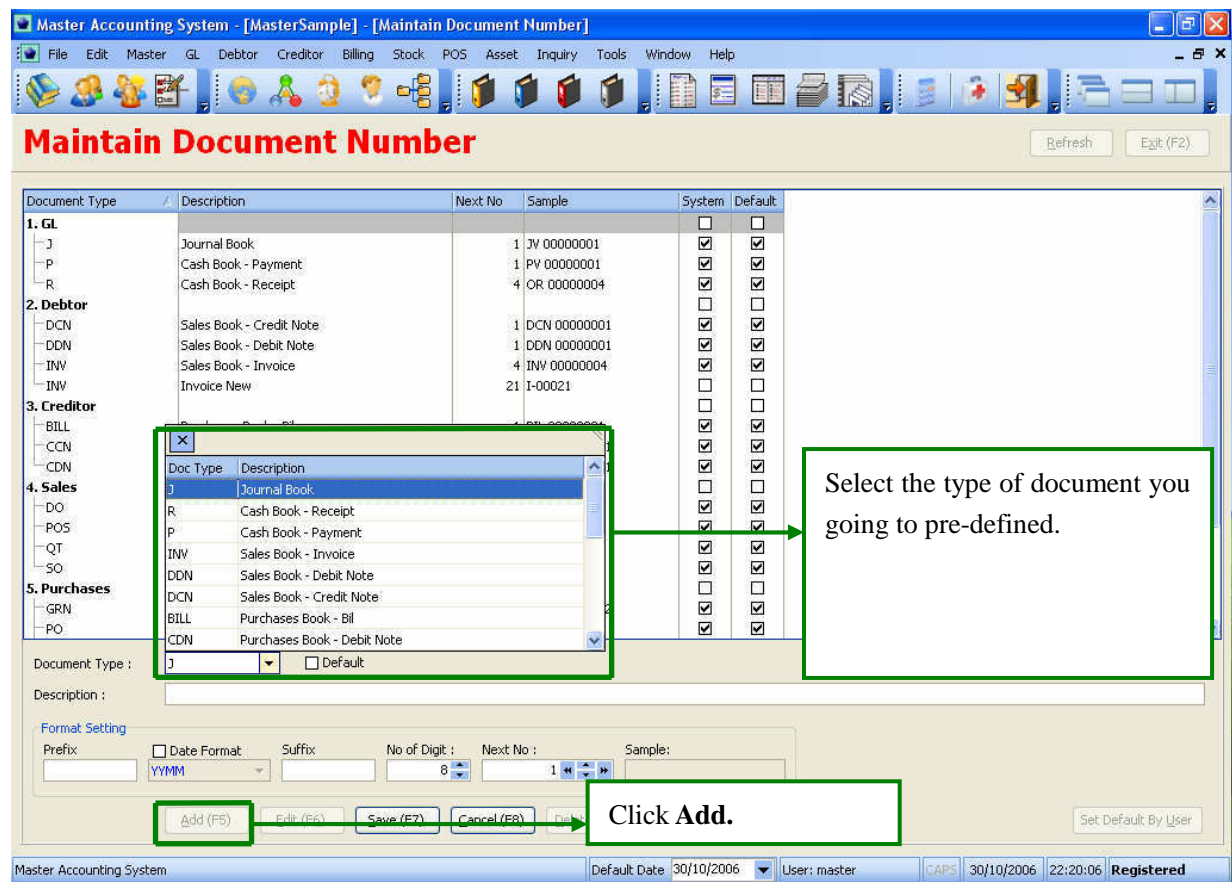
### Chapter 3 General Maintenance

#### Objective

To ease user in deciding number like invoice number or official receipt number, user can pre-defined the number in Master Accounting System.

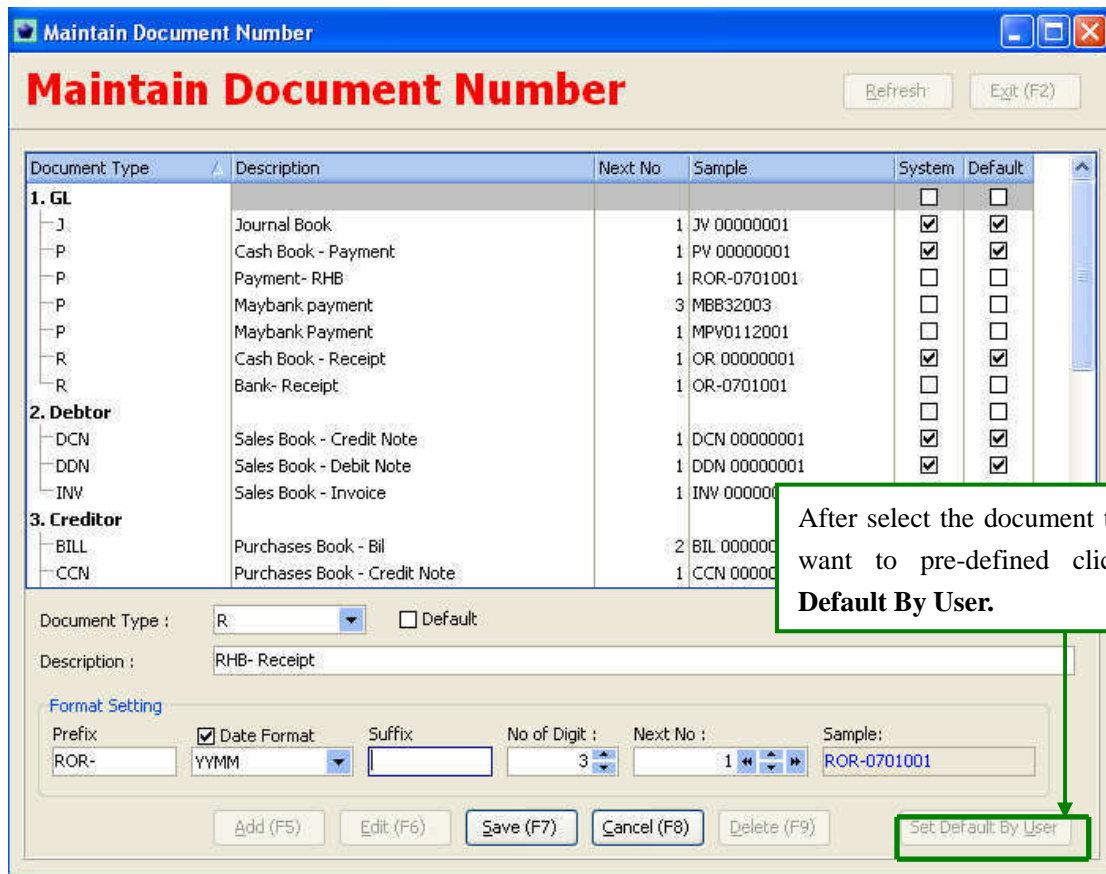


#### 3.1 (a) Maintain Document Number



#### Procedures

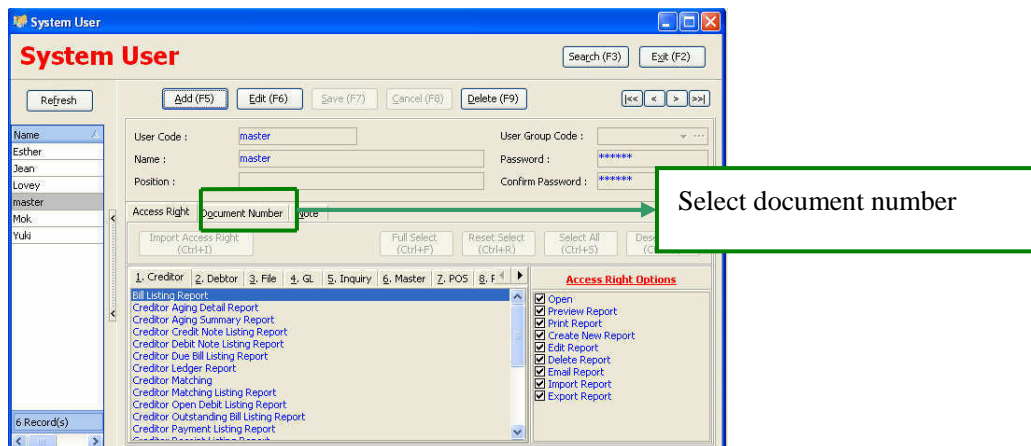
- 1 Click **Add(F5)** to add the document you want to pre-define.
- 2 **Document type field:** Select the document that you wishes to customized
- 3 **Description field:** The particular of the document type (eg. RHB receipt)

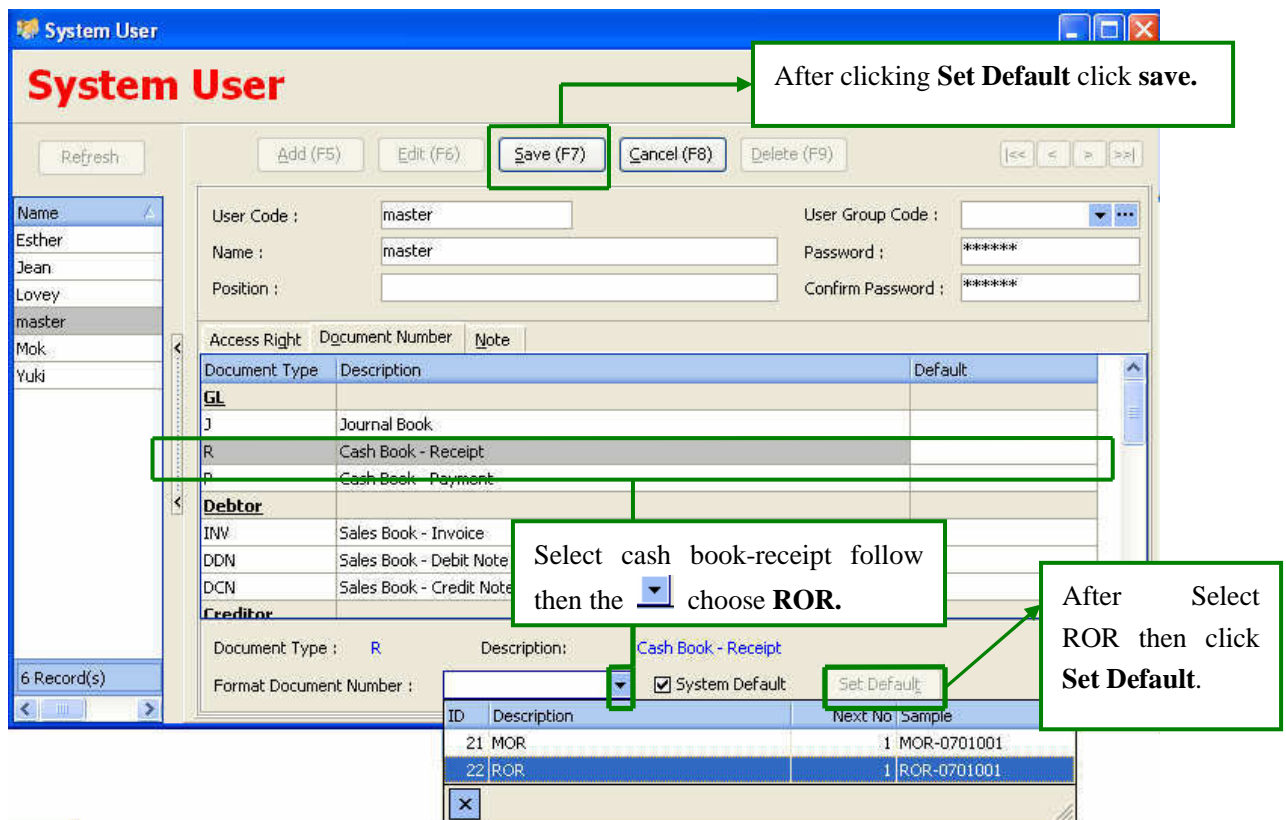


**Procedures**

- 1 **Prefix field:** The document you wish to pre-number (eg ROR-) mean RHB official receipt.
- 2  **Date Format:**   
 YYYYMM  Tick the Date Format then the document will be organized by date & month format.
- 3 **No of Digit:** If 3 mean the number organized by hundred, 4 mean thousand.
- 4 **Next No:** Mean the number you wish to start with.
- 5 After key-in those information the click **save (F7)**.
- 6 After save click **Set Default by User**

**3.1 (b) System User**

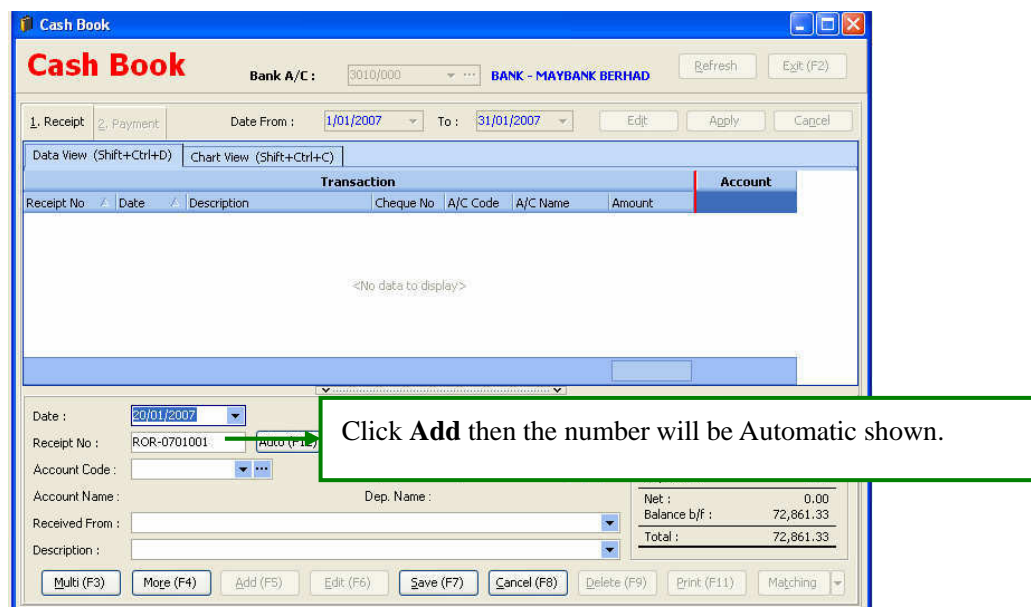




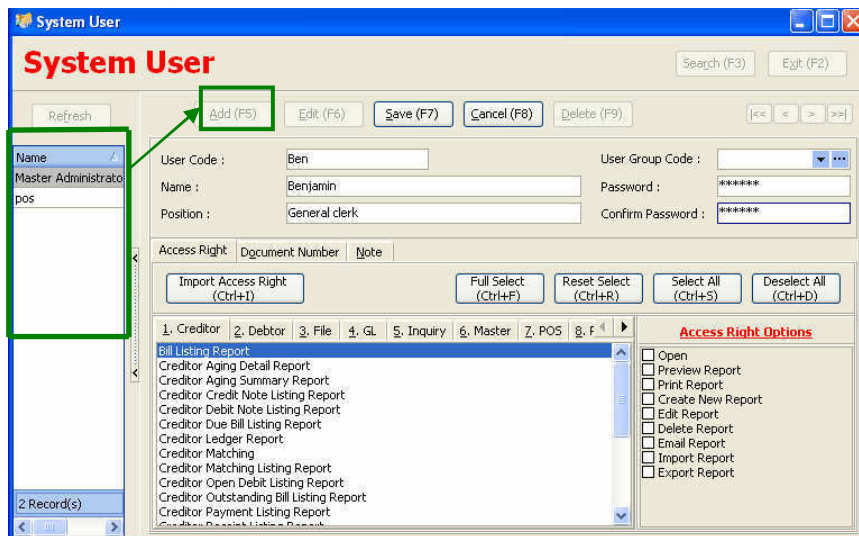
**Procedures**

- 1 Select **Cash Book-Receipt**, then
- 2 Go to **Format Document Number** field: select **ROR**
- 3 After select ROR, click **System Default**.
- 4 After that click **save**.

**3.1 (c) Receipt no.pre-number**



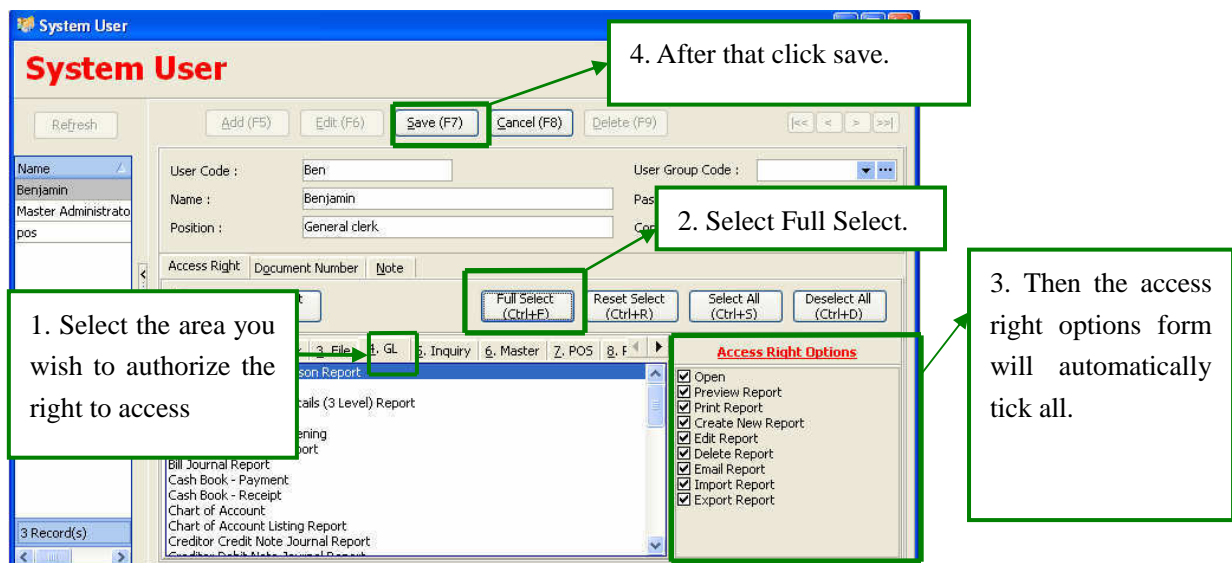
### 3.2 Access right control



#### 3.2(i) Creation of user

##### Procedures

1. Firstly click **Add**,
2. Then key in the **user code**, name & position and also password.
3. After that click **save**

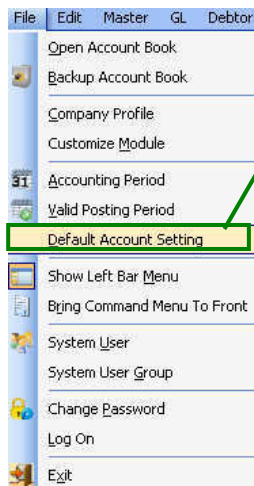


##### Procedures

1. Choose **GL** and
2. Click **Full Select** button
3. Then the **access right options** form the will tick it automatically.
4. After that click **save**.

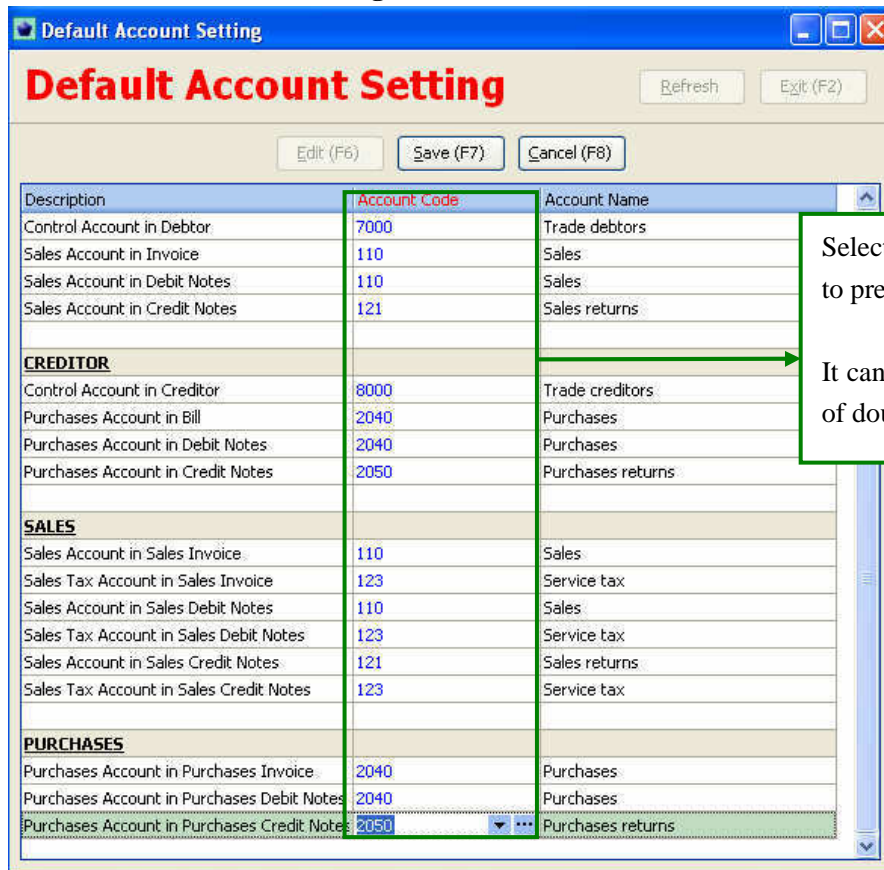


### 3.3 Default Account Setting



Select **Default Account Setting** from the **file** menu.

#### 3.3(a) Default Account Setting



Select the account that you want to pre-set the account code.

It can help user reduce the work of double entry.

### 3.4 Maintain Asset & Depreciation

Fixed Asset	Fixed Asset Description	Asset Depreciation	Asset Depreciation Description
6010	Shop	6010-1	Accum. dep. - Shop
6020	Land	6020-1	Accum. dep. - Land
6030	Office equipment	6030-1	Accum. dep. - Office equipment
6040	Computer & software	6040-1	Accum. dep. - Computer & software
6050	Furniture & fittings	6050-1	Accum. dep. - Furniture & fittings

Fixed Asset Account Code : 6010 Shop  
 Depreciation Account Code : 6010-1 Accum. dep. - Shop

Buttons: Add (F5), Edit (F6), Save (F7), Cancel (F8), Delete (F9)

#### Procedures

1. Select the **Fixed Asset Code & Depreciation Account Code**.
2. After that click **save (F7)**.

- ◆ *The fixed asset & depreciation are independent therefore whenever user provide depreciation for the asset the Net Book Value of the asset in the balance sheet will be reduce by the amount which the depreciation had charged.*

### Fixed Asset Register Report

Buttons: Preview (F5), Print (F6), Design (F7), Email (F11), Exit (F2)

Header : Fixed Asset as at 31 December, 2007  
 Report : Fixed Asset  
 Date From : 01/01/2007 To : 31/12/2007  
 Department :  
 Include Zero Balance  
 Order By:  
 Account Code  Account Name

#### Procedures

1. Select the period (**date from field**).
2. Select **department** if applicable.
  - ◆ Tick the **check-box of includes zero balance** if user wishes to view the report for all the assets, otherwise the system would not shown the zero balance asset
  - ◆ Order by mean the sorting of the report either by account code or account name
3. Click **preview or print** for printing the report/view.

**Sample of Fixed Asset Register Report****Fatt Fatt Trading Sdn Bhd (1234563)**

Fixed Asset as at 31 December, 2007

Date From : 01/01/2007  
Date To : 31/12/200703/03/2007 1:58:35 AM  
Page 1 of 1

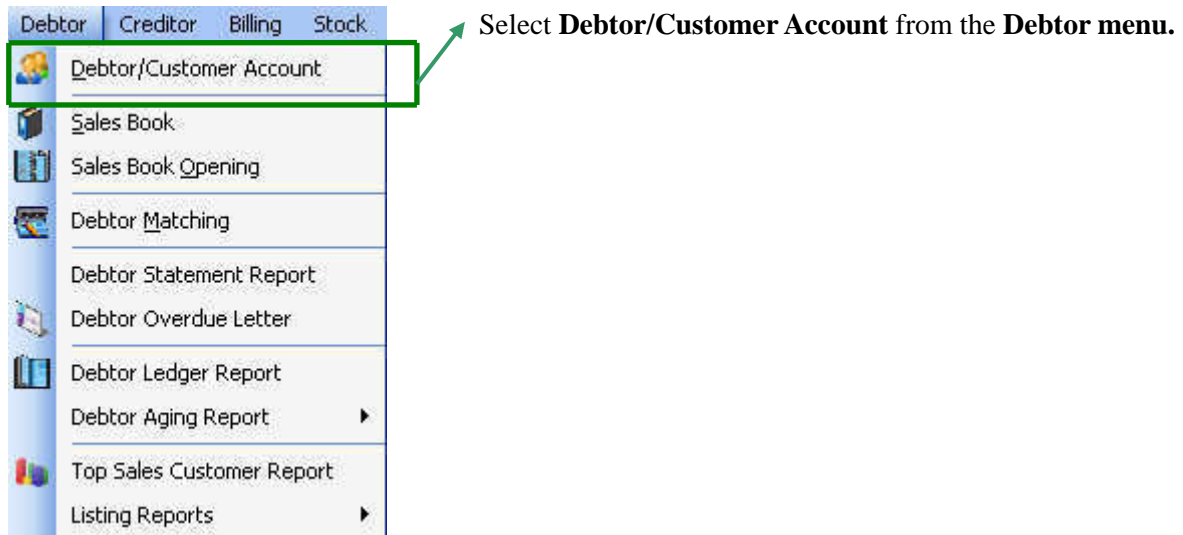
Asset	Cost				Accumulated Depreciation				Net Book Value	
	Balance B/T	Add	Disposal	Balance C/T	Balance B/T	Current	Disposal	Balance C/T	Last Year	This Year
Shoe	0.00	300,000.00	0.00	300,000.00	0.00	5,000.00	0.00	5,000.00	0.00	295,000.00
Computer & software	0.00	7,000.00	0.00	7,000.00	0.00	2,800.00	0.00	2,800.00	0.00	4,200.00
Furniture & fittings	0.00	4,600.00	0.00	4,600.00	0.00	460.00	0.00	460.00	0.00	4,140.00
<b>Total :</b>	<b>0.00</b>	<b>311,600.00</b>	<b>0.00</b>	<b>311,600.00</b>	<b>0.00</b>	<b>8,260.00</b>	<b>0.00</b>	<b>8,260.00</b>	<b>0.00</b>	<b>303,340.00</b>

### Chapter 4 Debtor Maintenance

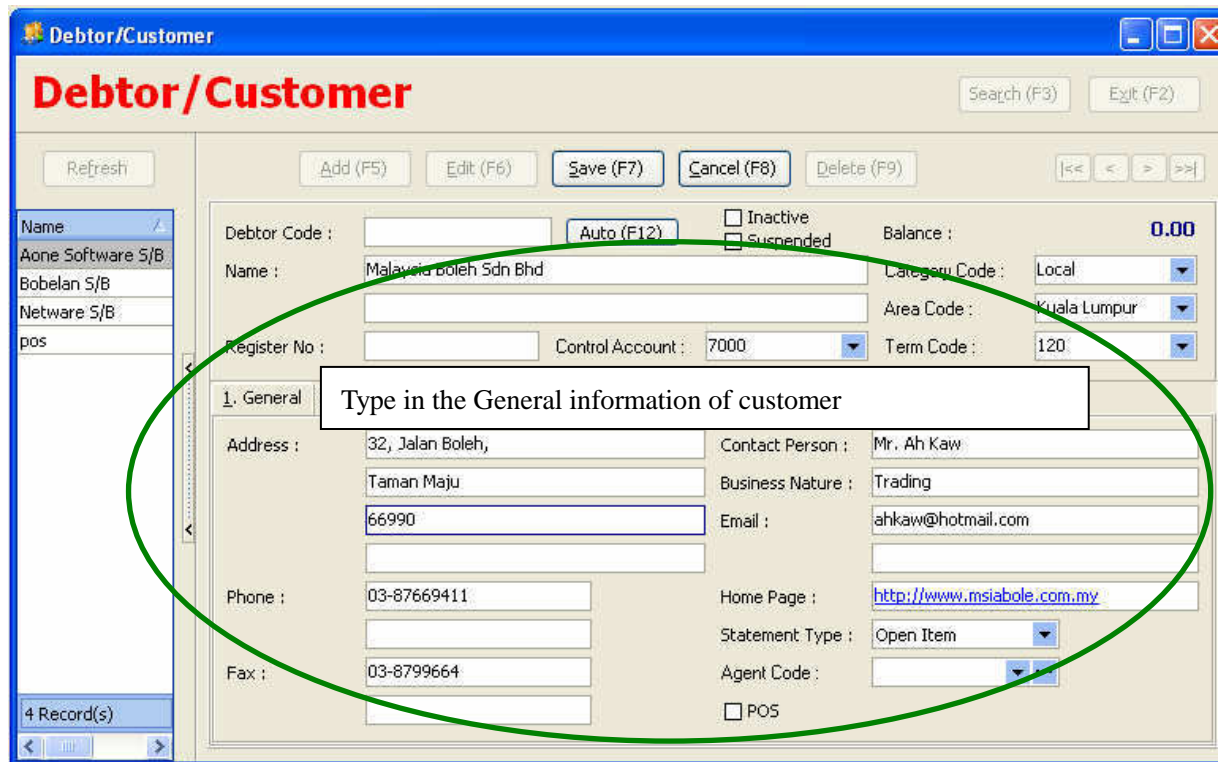
Objective of the chapter

For every business debtor basically mean the customer that owing money to your company, this is the liability that debtor will be paid in the future (i.e. selling goods/services on credit). Otherwise the sale is called “C.O.D” (cash on delivery).




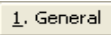
Therefore the accuracy of debtor account and debtor ageing are important to the organization in credit control & operating control such as cash flow planning and etc.



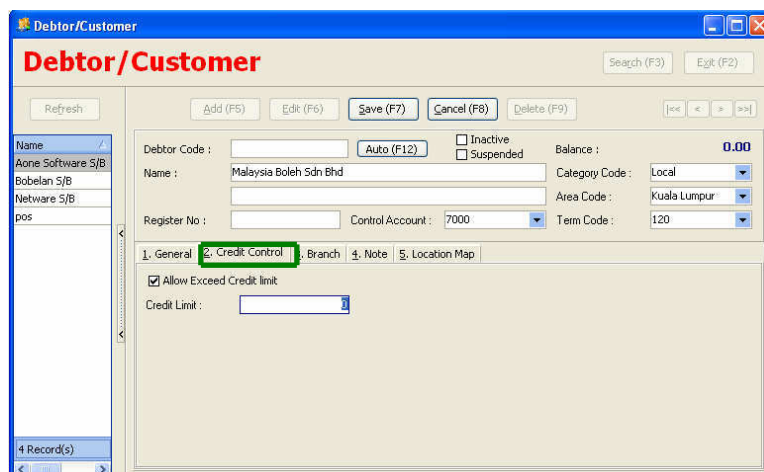
#### 4.1 Creation of debtor code (a)



## Procedures

1. **Name field:** This field is normally recorded as the name of the debtor company.
2. **Debtor code:** Every debtor should have their own code. Once you have entered in a control account, all the related posting will be updated in the general ledger.  
*To ease user for deciding the debtor code, user can click **Auto (F12)** which the system will automatic generate a debtor code.*
3. **Category:** this is normally the classification of the customer. You may search for the code by clicking the  or just key in the code directly and a drop down list will be appear for you select the code. If the category code is not available in the combo box, then click  to create new category code.
4. **Control account:** Click the  button to select a debtor control account.
5. In the  menu:  
*This is normally record the general information of the customers'.*

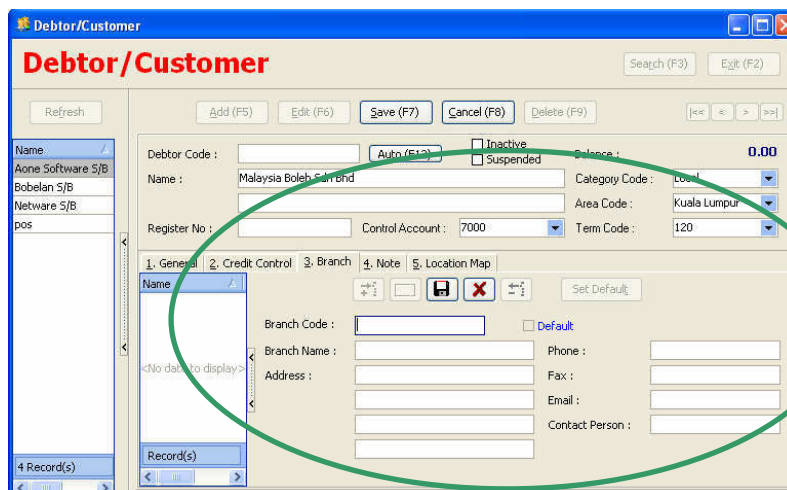
### (b) Credit Control



The screenshot shows the 'Debtor/Customer' form with the 'Credit Control' tab selected. The 'Credit Control' tab is highlighted with a green box. The 'Allow Exceed Credit limit' checkbox is checked, and the 'Credit Limit' field is empty.

This is the amount that your company allows the customer to purchase the goods/ obtain services on credit.

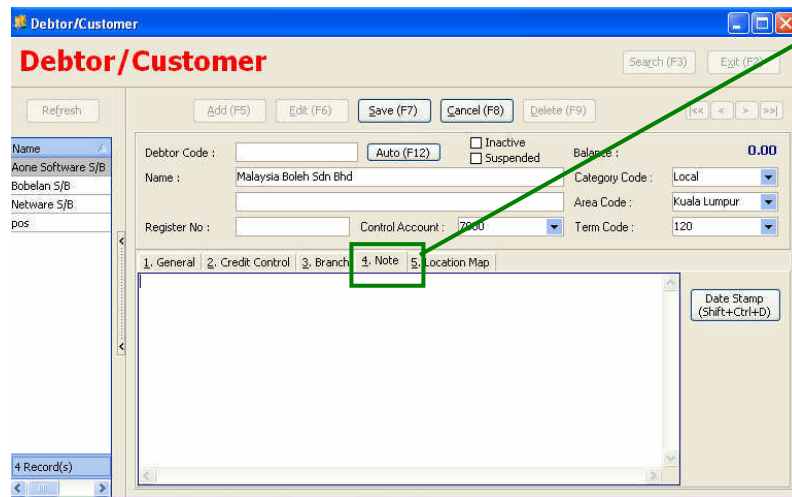
### (c) Branch



The screenshot shows the 'Debtor/Customer' form with the 'Branch' tab selected. The 'Branch' tab is highlighted with a green circle. The 'Branch Code' field is empty, and the 'Branch Name' field is also empty.

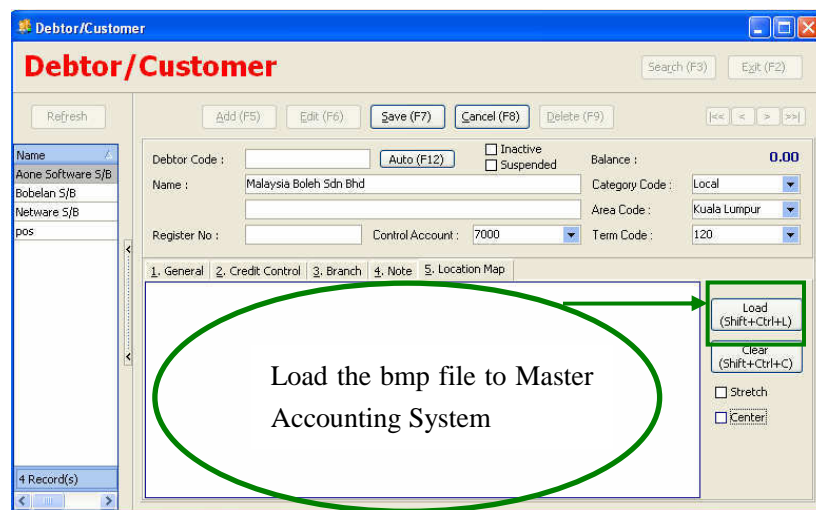
Some client/customer have more than 1 business place.

**(d) Note**



Additional note for the debtor. For example the payment pattern of the company and also when the credit controller wish to put extra caution when the customer still have some outstanding debt haven't settle.

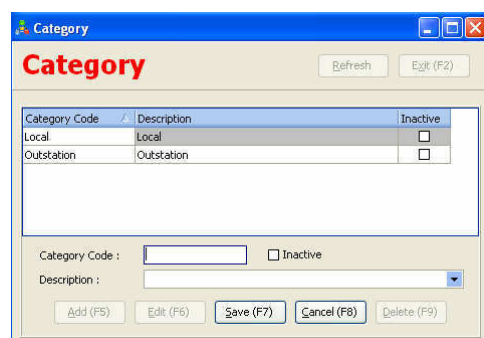
**(e) Location Map**



This function is to record the actual location of the debtor because sometime is difficult reading the address and it will be good if we have the location map of the debtor.

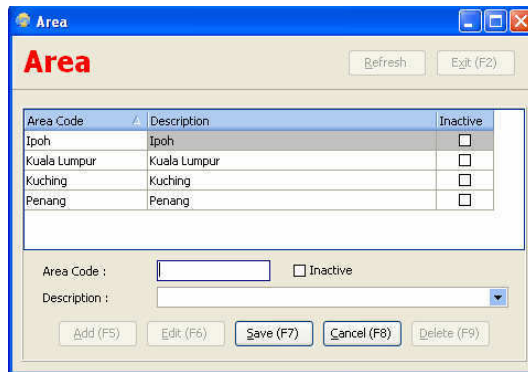
User can easy access to the right place easier by referring to the map cut down the lead time and this further improve the efficiency & effectiveness of the business operation.

**(f) Category**



This function is applicable when user wishes to segregate their debtor in the form of business nature or the even business location of the debtor.

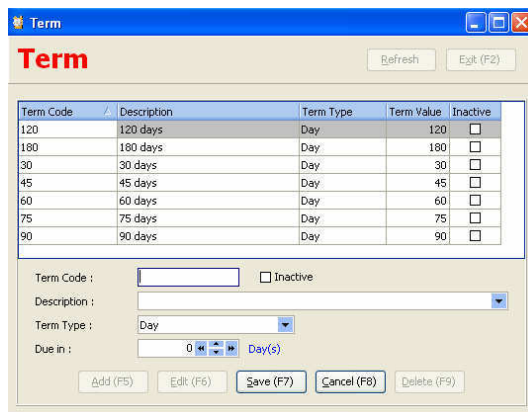
**(g) Area**



This function is applicable when user wishes to segregate their debtor into different area for example user maybe split their customer by state say Kuala Lumpur(KL), Selangor.

By setting area the system can generate the report base on area and this will be helpful for the company in the planning & business operation process.

**(h) Term**

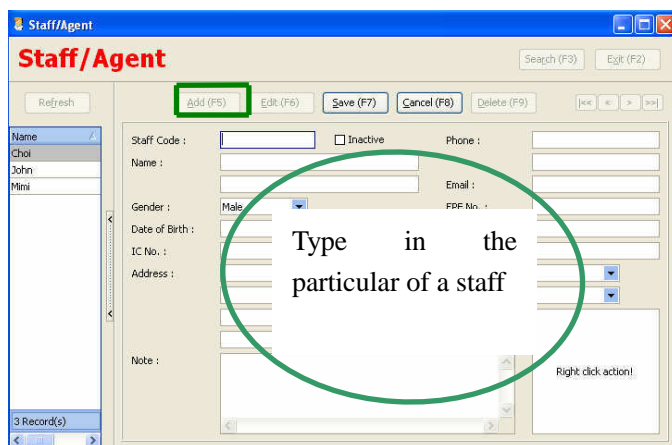


A term will be set on the customers who purchase on credit.

This is the day that you expect customer to be paid for the goods & services rendered

In practice the common term is (30days, 60days, 90days, 120days)

**(i) Staff/Agent**

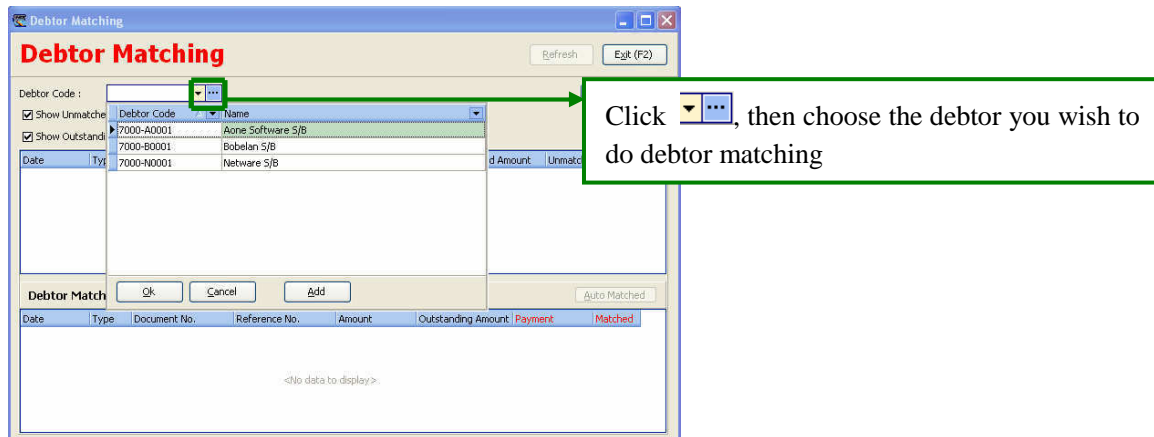


Most of the trading company has their own salesman to handle different customer.

Therefore create a staff/ an agent will be helpful in review their performance by rewarding and also the business operation process like the likelihood of bad debt will occurred.

To **create a staff code** is very simple just click **Add (F5)** the record all the relevant information of the particular staff that are accountability to the goods they ordered/ purchased.

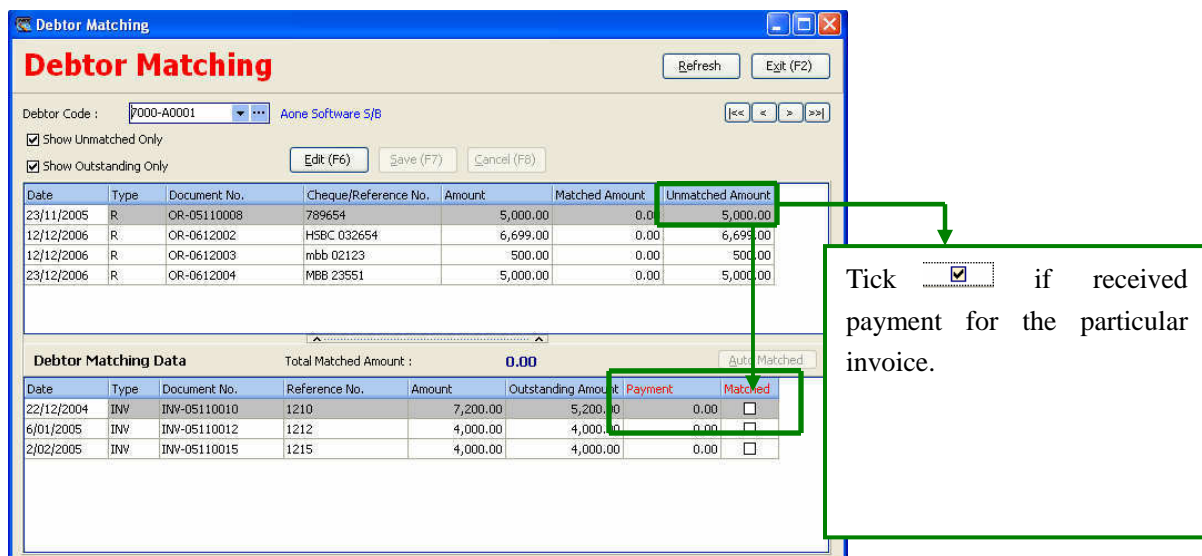
### 4.2 Debtor Matching (a)



#### Procedures

1. Select the debtor code.

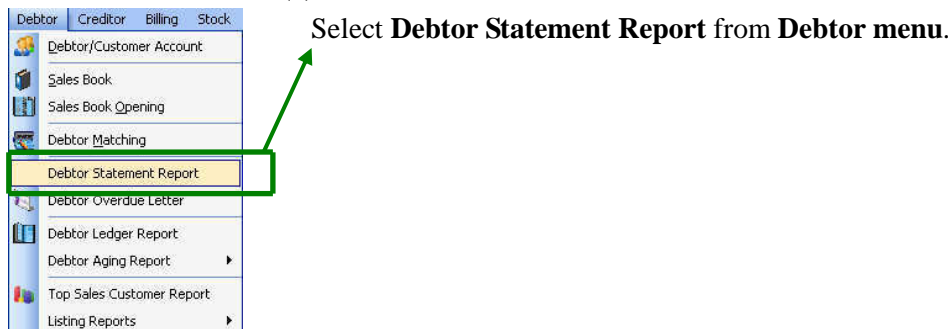
### Debtor Matching (b)



#### Procedures

1. Tick the payment for the relevant invoice no.
2. After that click save.

### 4.3 Debtor Statement (a)





### Debtor Statement Report (b)

#### Procedures

1. Select **debtor statement report** from the **debtor menu**.
2. **Header field:** The field can type any phrase that user 1 is not restriction.
3. **Date From field:** Select the range of date that you wish to print the statement.
4. Select the statement type by default statement type, brought forward statement or open item statement.

Select the sorting method either by debtor code or debtor name.

#### Sample of Debtor Statement

MasterSample Sdn Bhd (123-45678)  
123, Jalan 123, 123 Complex Centre, 123 KL.

Statement of Account as at 22 January, 2007

Acme Software S/B  
52, Jalan Ahmad,  
Taman Perindustrian Tubung,  
58899 KL  
Phone: 03-8896 4131 Fax: 03-8896 5531  
Attn:

Account Code : 7000-A0001  
Term : 30  
Month : January-2007  
Page No : 1 of 1

Date	Reference	Description	Debit	Credit	Balance
22/12/2006	DFU-0110610	Software package 20 units	5,200.00		5,200.00
4/01/2007	DFU-0110612	Software package 10 units	4,000.00		9,200.00
2/02/2007	DFU-0110615	Software package 10 units	4,000.00		13,200.00
23/11/2006	CE-0110605	Sale		5,000.00	8,200.00
12/12/2006	CE-0110607	Payment-Inv 003		6,699.00	1,501.00
12/12/2006	CE-0110608	Payment-Inv 1224		500.00	1,001.00
23/12/2006	CE-0110609	Payment-Inv 1123		5,000.00	-3,999.00

Ringkik Malaysia Three Thousand Nine Hundred Ninety Nine Only

Open Credit : -17,999.00 RMB -3,999.00

Current | 1 Month | 2 Months | 3 Months | 4 Months | 5 Months

The report will also show the invoice that has outstanding for so & so month.

### 4.4 Debtor overdue Letter

#### Procedures

1. Select debtor overdue letter from the debtor menu.
2. **Header field:** The field can type any phrase that user 1 is not restriction.
3. **Date field:** This is the date that you going to issue the overdue letter.

Select the sorting method among document no, document date, debtor code and debtor name.

#### Sample of Debtor overdue letter

**MasterSample Sdn Bhd** (12345678)  
123, Jalan 123, 123 Complex Centre, 123 KL.

January 22, 2007

Anne Software S/B  
32, Jalan Ahmad,  
Taman Perindustrian Tukong,  
58899 KL.  
Tel: 03-8896 4131 Fax: 03-8896 5531

Dear Sir,

**RE: Your Account Is Overdue More Than 1 Month**

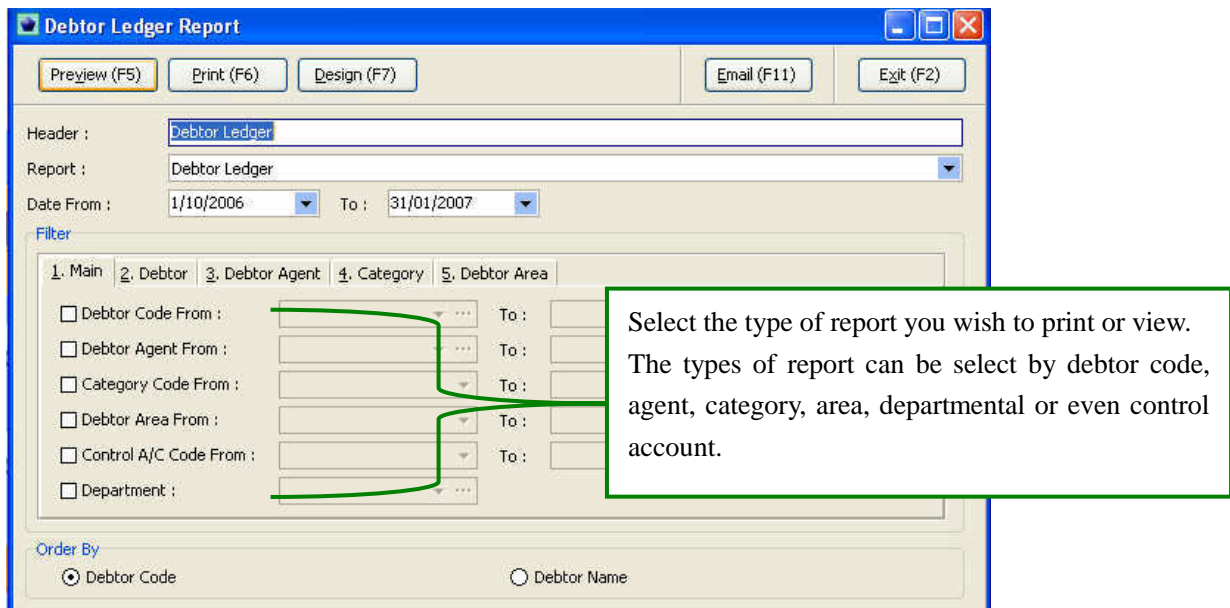
Enclosed, you found attached the relevant history on work to reduce the payment:-

Date	Time	Document No	Term	Agent	Amount	Due Date	Outstanding
22/1/2007	12:00	DPV/DPV-0110010			7,200.00	22/1/2007	5,200.00
4/1/2007	12:00	DPV/DPV-0110011			4,000.00	4/1/2007	4,000.00
20/1/2007	12:00	DPV/DPV-0110011			4,000.00	20/1/2007	4,000.00
<b>Total:</b>							<b>13,200.00</b>

We appreciate your kind attention to the above invoice and hold forward to the early receipt of your payment.  
Thank you for your co-operation.

Yours faithfully,  
MasterSample Sdn Bhd

### 4.5 Debtor Ledger



#### Procedures

1. Select **debtor ledger report** from the **debtor menu**.
2. **Header field:** The field can type any phrase that user 1 is not restriction.
3. **Date From field:** Select the range of date that you wish to print the ledger.

Select the sorting method either by debtor code or debtor name.

#### Sample Debtor ledger

MasterSample Sdn Bhd (12345678)

Debtor Ledger

Date From : 1/10/2006      Date To : 31/01/2007

master  
22/01/2007 1:50:46 AM  
Page 1 of 1

Debtor Code :	7000-A0001	Aone Software S/B			
Date	Doc. No	Description	Debit	Credit	Balance
1/10/2006		Balance B/F			8,200.00
12/12/2006	OR-0612002	Payment- Inv 003		6,699.00	1,501.00
12/12/2006	OR-0612003	Payment- INV 1224		500.00	1,001.00
23/12/2006	OR-0612004	Payment- Inv 1123		500.00	501.00
			0.00	12,199.00	
<hr/>					
Debtor Code :	7000-B0001	Bobelan S/B			
Date	Doc. No	Description	Debit	Credit	Balance
1/10/2006		Balance B/F			64,000.00
			0.00	0.00	
<hr/>					
Debtor Code :	7000-N0001	Netware S/B			
Date	Doc. No	Description	Debit	Credit	Balance
1/10/2006		Balance B/F			17,320.00
			0.00	0.00	
<hr/>					
<b>Grand Total :</b>			<b>149,520.00</b>	<b>72,199.00</b>	<b>77,321.00</b>

Debtor ledger are break down the debtor into individual account.

Break down the debtor into individual account

### 4.6 Debtor Aging

#### Procedures

1. Select **debtor aging report** from the **debtor menu**.
2. **Header field:** The field can type any phrase that user 1 is not restriction.
3. **Date field:** Select the date that you wish to print.

Select the sorting method either by debtor code or debtor name.

#### Sample Debtor Aging Report

Master Sample Sdn Bhd 0122456789

Debtor Aging as at 22 January, 2007

Date : 22/01/2007 Master 22/01/2007 2:05:37 AM  
Page 1 of 1

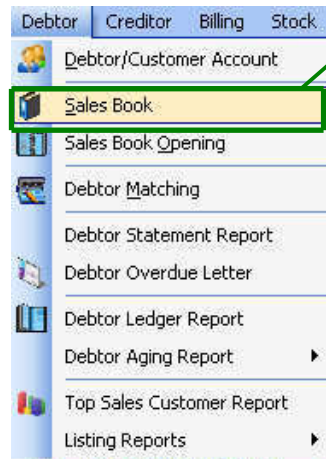
Date	Document No	Term	Current	1 Month	2 Months	3 Months ++	Over Credit	Balance
<b>7000-A0001 Acne Software S/B</b>								
22/12/04	INV-05110010					5,200.00		5,200.00
06/01/05	INV-05110012					4,000.00		4,000.00
02/02/05	INV-05110015					4,000.00		4,000.00
23/11/05	OR-05110008						-5,000.00	-5,000.00
12/12/06	OR-0612002						-6,699.00	-6,699.00
12/12/06	OR-0612003						-500.00	-500.00
23/12/06	OR-0612004						-5,000.00	-5,000.00
	<b>Total:</b>		0.00	0.00	0.00	13,200.00	-17,199.00	-3,999.00
<b>7000-B0001 Behan S/B</b>								
30/11/04	INV-05110008	30				3,500.00		3,500.00
27/12/04	INV-05110011	30				9,700.00		9,700.00
15/01/05	INV-05110013	30				5,600.00		5,600.00
22/11/05	INV-05110018	30				45,200.00		45,200.00
	<b>Total:</b>		0.00	0.00	0.00	64,000.00	0.00	64,000.00
<b>7000-I0001 Netware S/B</b>								
20/11/04	INV-05110007	60				400.00		400.00
20/12/04	INV-05110009					7,200.00		7,200.00
20/01/05	INV-05110014					4,000.00		4,000.00
23/11/05	INV-05110016	45				12,000.00		12,000.00
23/11/05	INV-05110017	45				520.00		520.00
23/11/05	OR-05110010						-6,800.00	-6,800.00
	<b>Total:</b>		0.00	0.00	0.00	24,120.00	-6,800.00	17,320.00
	<b>Grand Total:</b>		0.00	0.00	0.00	101,320.00	-23,999.00	77,321.00

3 Record(s)

#### Other reports in relation to Debtor includes:

- Debtor/Customer Listing Report
- Invoice Listing Report
- Debtor Receipt Report
- Debtor Matching Report
- Debtor Outstanding Invoice Listing Report
- Debtor Due Invoice Listing Report

### 4.7 Sales Book



Select **Sales Book** from the **Debtor** menu.

1. Invoice

2. Debit Notes

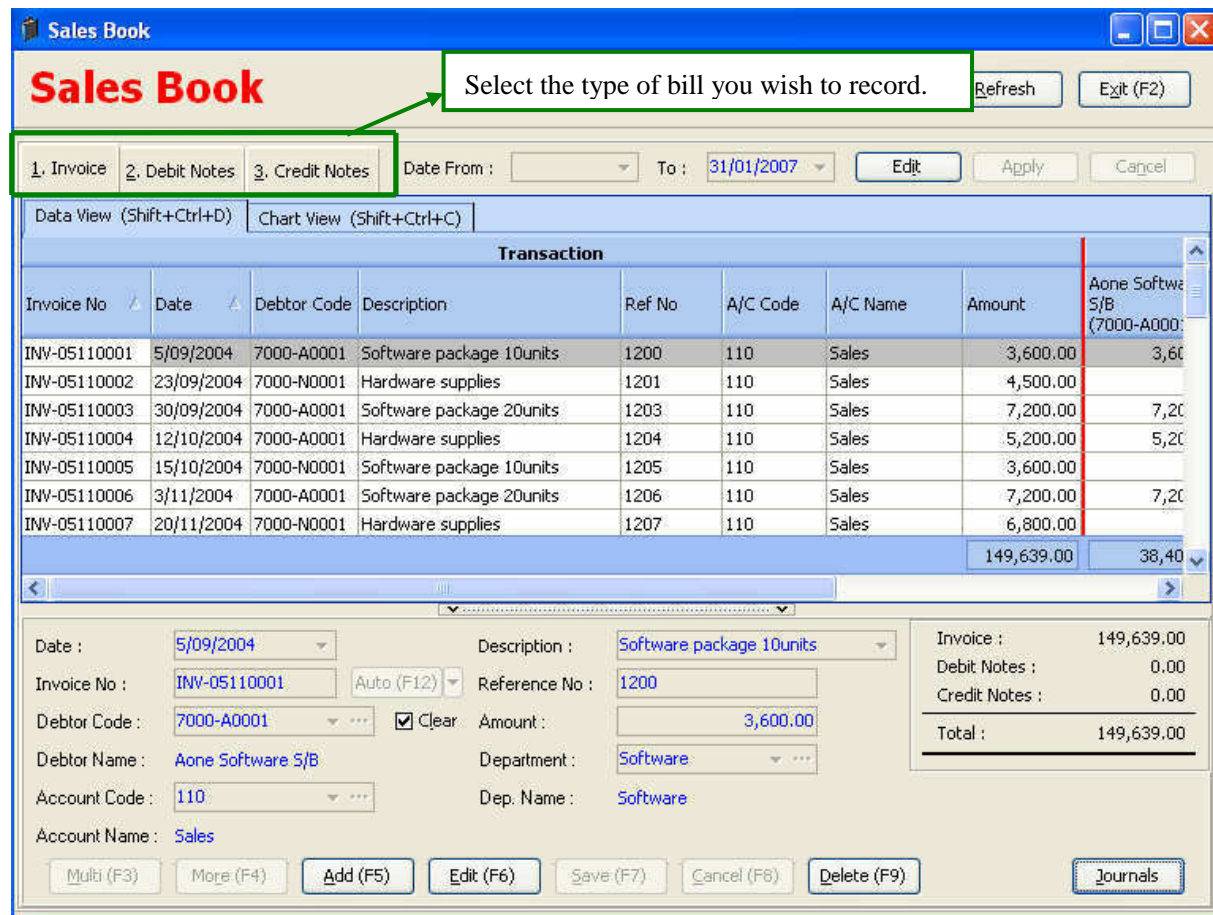
3. Credit Notes

This is the documents that we send to customer when they buying goods/services from us.

When there is an additional order raised from customer then the debit notes will be raised.

When there are goods returned from customer or discount given to debtor then credit note will be raised.

### Sales Book



The screenshot displays the 'Sales Book' window. At the top, there are tabs for '1. Invoice', '2. Debit Notes', and '3. Credit Notes'. Below the tabs, there are buttons for 'Data View (Shift+Ctrl+D)' and 'Chart View (Shift+Ctrl+C)'. A callout box points to the 'Chart View' button with the text: 'Click this to view the data in the form of bar chart.'

The main area shows a bar chart with three bars representing sales for different debtors: 'Aone Software S/B (7000-A0001)' with a value of 38,400.00, 'Bobelan S/B (7000-B0001)' with a value of 72,500.00, and 'Netware S/B (7000-N0001)' with a value of 38,620.00. A fourth bar for 'pos (7000-P0001)' is shown with a value of 119.00. The y-axis ranges from 0.00 to 80,000.00.

Below the chart, there is a form with various fields:
 

- Date: 5/09/2004
- Invoice No: INV-05110001
- Debtor Code: 7000-A0001 (with a checked 'Clear' checkbox)
- Debtor Name: Aone Software S/B
- Account Code: 110
- Account Name: Sales
- Description: Software package 10units
- Reference No: 1200
- Amount: 3,600.00
- Department: Software
- Dep. Name: Softw

On the right side, there is a summary table:
 

Invoice :	149,639.00
Debit Notes :	0.00
Credit Notes :	0.00
<b>Total :</b>	<b>149,639.00</b>

 A callout box points to this table with the text: 'The system able to show you the summary of the bills issued and the credit note.'

### Procedures

1. **Debtor code:** Select the debtor that your company provide good or services to them.

#### Tips:

- Unclear mean  Clear this is applicable when the next invoice you going to type is also the same debtor code
- Clear mean  Clear it is applicable when the next invoice you going to type is different debtor code.

2. **Account code field:** this is the account you going to credit i.e. the revenue account it can be sales.
3. **Description field:** Type in the particular of the invoice.
4. **Reference no. field:** This can be the DO (Delivery order number) or any other reference number you wish to put.
5. **Department field:** This is applicable when you wish to split the sales for different location or branches or even on salesman basis.

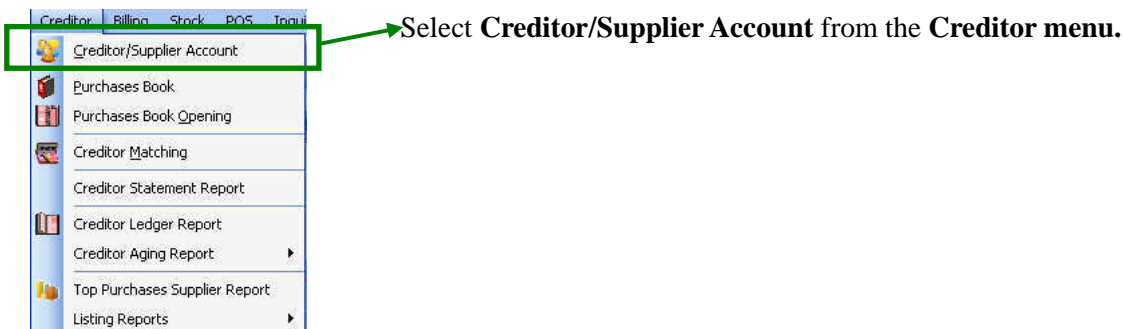
## Chapter 5 Supplier maintenance

### Objective of the chapter

For every business their supplier will be the company that provide good or services but you didn't paid them therefore there is a obligation for the recipient company to be paid in the future. In simple word mean your company owes money to the provider.

An accuracy of creditor account and creditor aging are important to the organization in the planning process & operation control.

### Creditor Account



### 5.1 (a) Creation of creditor code

**Creditor/Supplier**

Search (F3) Exit (F2)

Refresh Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9) |<< < > >>|

Name: Golden Goal S/B, Mototo Hardware S/B, Wonderful S/B

Creditor Code: [ ] Auto (F12)  Inactive  Suspended Balance: 0.00

Name: Lee Ah Ming Category Code: Local

Register No: [ ] Control Account: 8000 Area Code: Kuching

Term Code: 120

1. General 2. Credit Control 3. Note 4. Location Map

Address: 333, Jalan besar, Contact Person: Ah Ming

Phone: 669-221301 Home Page: <http://www.ttp.com>

Fax: 604-12104 Agent Code: [ ]



3 Record(s)


Provide the General information of supplier.

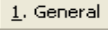
**Name field:** This field is normally recorded as the name of the supplier company.

**Creditor code:** Every creditor should have its own code. Once you have entered in a control account, all the related posting will be updated in the general ledger.

To easy user for deciding the creditor code, user can click **Auto(F12)**, after that the system will automatic generate a creditor code for the particular supplier accordance to their name.

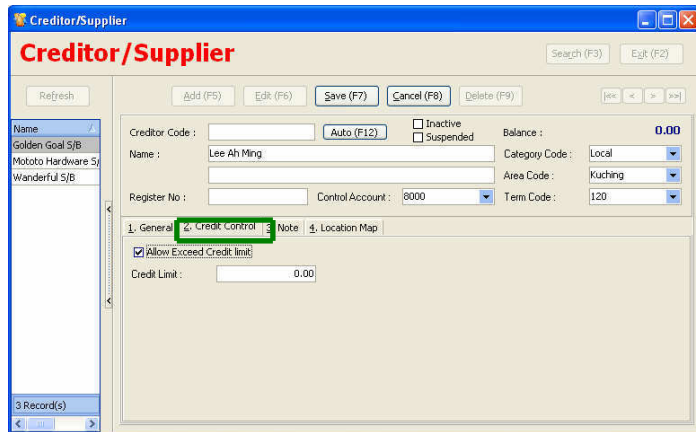
**Category:** this is normally the classification of the supplier. You may search for the code by clicking the  or just key in the code directly and a drop down list will be appear for you select the code. If the category code is not available in the combo box, then click  to create new category code.

**Control account:** Click the  button to select a debtor control account.

In the  menu:

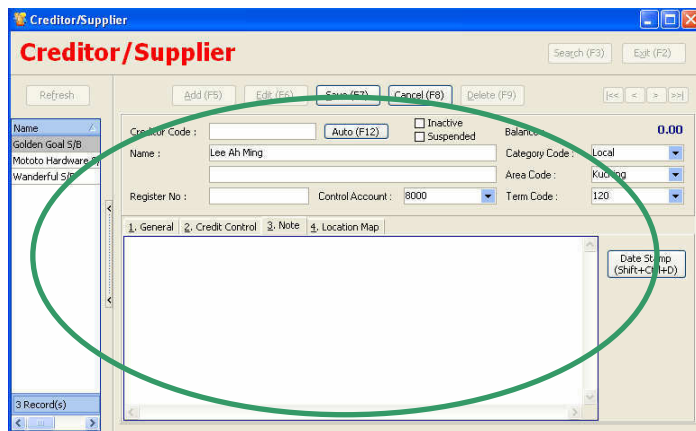
This is normally record the general information of the customers'.

### 5.1 (b) Credit Limit



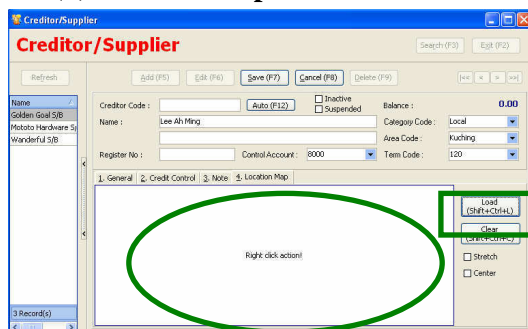
Some of the supplier is not only given credit term but also the credit limit. Therefore user can put in the credit limit that their supplier allowed.

### 5.1 (c) Note



This is applicable when the users wish to put extra caution to the supplier in term of the good they supplies.

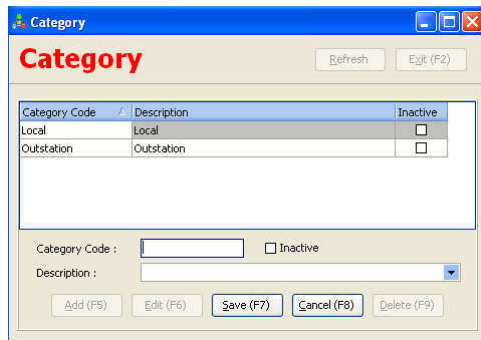
### 5.1 (d) Location map



User can load the supplier location map into system with support file. (example bmp, jpg files)

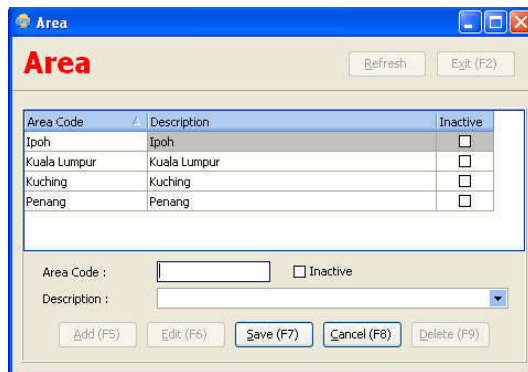


**5.1 (e) Category**



This is applicable when user wishes to split their creditor into different kinds of service or goods the supplier provided or split by location.

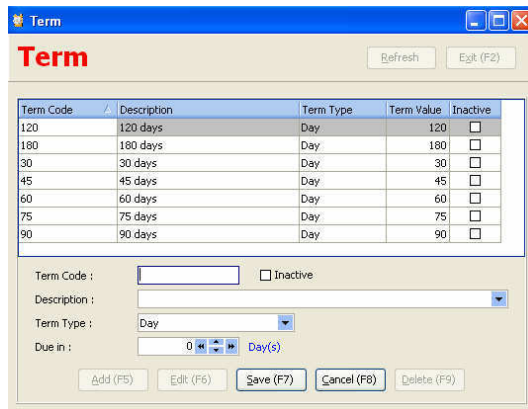
**5.1 (f) Area**



This function is applicable when users wish to segregate their creditor into different area for example user maybe split their supplier by state say Kuala Lumpur (KL), Selangor.

By setting area the system can generate the report base on area and this will be helpful for company in the planning & operation.

**5.1 (g) Term**

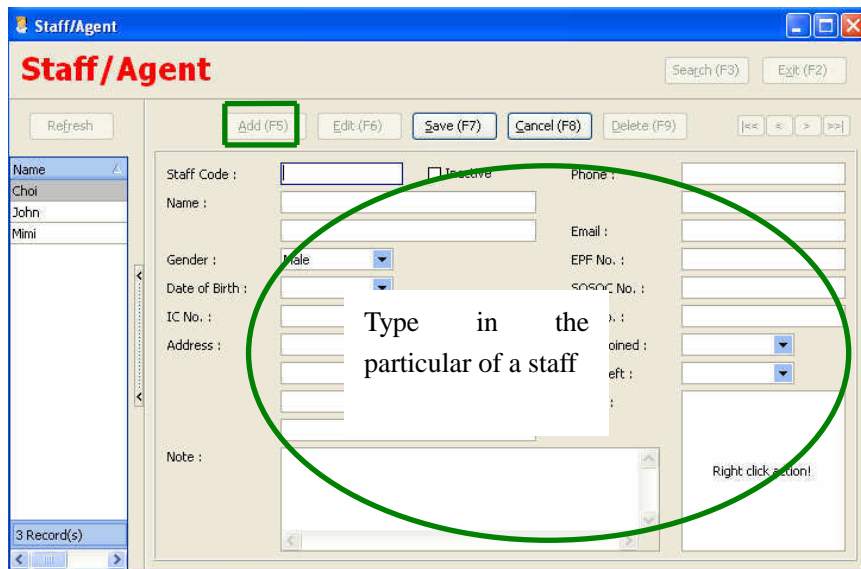


Normally the supplier will be given a terms to your company.

This is the day that supplier expect you to paid for the good & services rendered.

In practice the common term is (30days, 60days, 90days, 120days)

### 5.1 (h) Staff/Agent

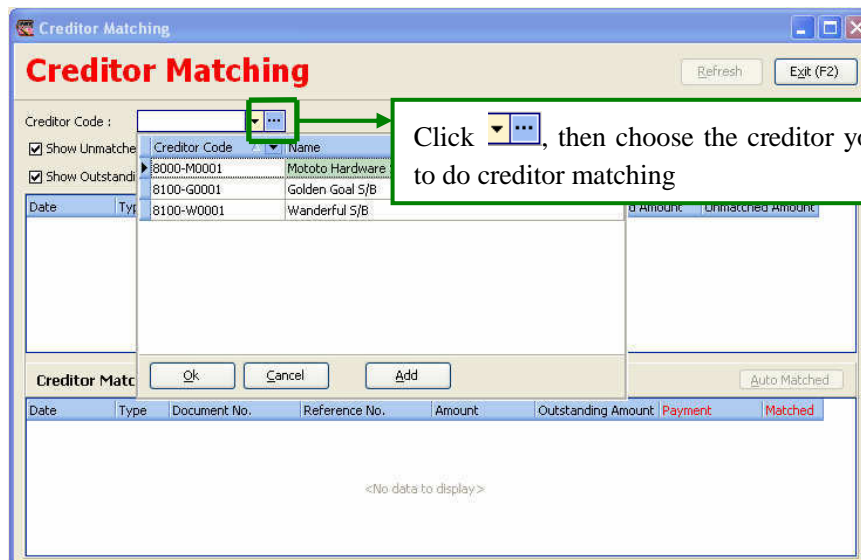


Some of the company all the goods purchased is from purchasing department. For control purpose to ensure the staff is accountability to the goods they purchased. User can split the purchase into to different staff.

Sometime the goods also may be imported from the other country with relevant agent to transfer the goods from overseas.

To create a staff code is very simple just click Add the record all the relevant information of the particular staff that are accountability to the goods they ordered/ purchased.

### 5.2 Creditor matching



Select **creditor matching** from the **creditor menu**.

This function is applicable when user made payment to its supplier.

As we seen at the above diagram, we have made a cheque payment to the supplier and this payment is for the invoices number (**INV-1234**). Therefore users can  the Matched form to indicate that the invoice has been paid.

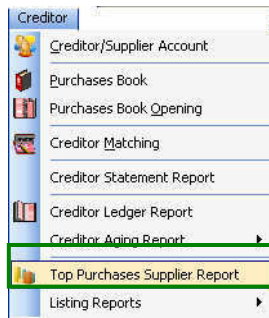
**5.3 (a) Creditor Statement**

Select the **Creditor Statement Report** from the **Creditor Menu**.

*Having a good relationship with trade creditor is important to the organization, therefore must pay the creditor on time if not this will affect the company credit rating.*

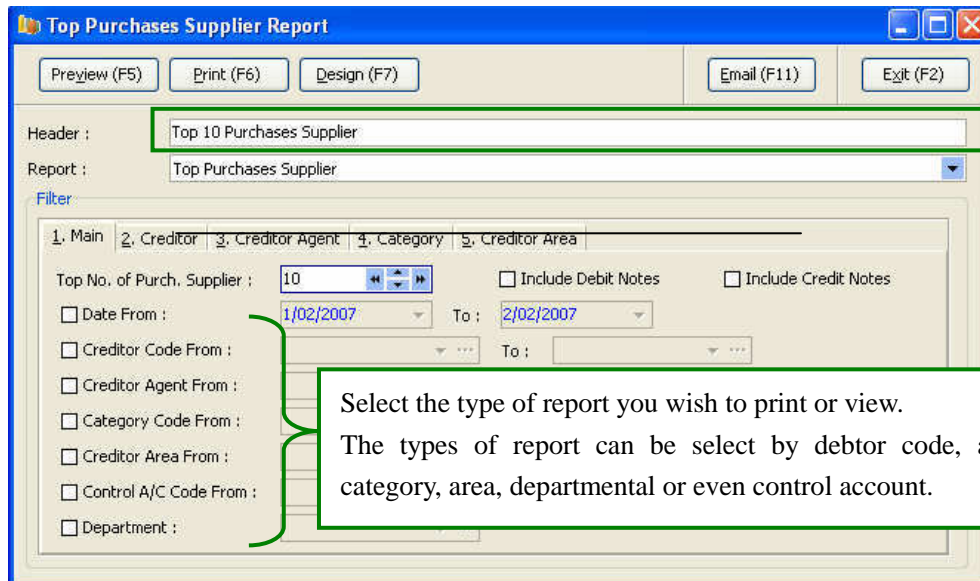


### 5.4 Top Purchases Supplier Report



Select **Top Purchases Supplier Report** from the **Creditor Menu**.

### Sample of Top 10 Purchases Supplier Report



**88 Fatt Fatt SDN BHD (099888-C)**

Top 10 Purchases Supplier

Date From : 2/02/2007  
Date To : 2/02/2007

master  
2/02/2007 6:56:19 PM  
Page 1 of 1

Top	Creditor Code	Name	Purchases
1	4000/001	INDEX DIVERSIFIED SDN BHD	611,329.00
2	4000/Y02	YH LIM TRADING	442,589.00
3	4015/G01	GIWI ENTERPRISE	305,408.70
4	4000/D02	DONG HENG LOGISTIC TRADING	303,964.62
5	4015/S01	SIUNG WOON TRADING	247,999.37
6	4000/P03	PROMPT BYTES SDN BHD	103,605.00
7	4000/G02	GIWI ENTERPRISE-1	90,000.00
8	4000/G01	GES DISTRIBUTORS SDN BHD	70,083.00
9	4000/C05	CYNNYX SDN BHD	45,660.41
10	4015/L02	LEE AHSAN	35,712.00
<b>Total Purchases :</b>			<b>2,256,351.10</b>

5.5 Creditor Aging Report (sample)

**88 Fatt Fatt SDN BHD (99988-G)**

Creditor Aging as at 03 February, 2007

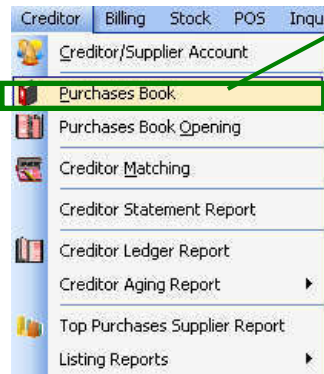
Date : 3/02/2007 Mo1  
3/02/2007 12:11:09 AM  
Page 1 of 14

Date	Document No	Term	Current	1 Month	2 Months	3 Months ++	Open Debt	Balance
<b>4000/A02 ASIA MOBILE SUPPLIES</b>								
31.12.05	4000/A02					2,705.00		2,705.00
01.01.04	CNV001094						-2,055.00	-2,055.00
01.01.04	JUV001029						-450.00	-450.00
24.03.04	PC0003028					10,885.00		10,885.00
27.03.04	EPV003034						-10,885.00	-10,885.00
17.07.04	GEN0011					2,380.00		2,380.00
17.07.04	EPV007048						-2,380.00	-2,380.00
Total:			0.00	0.00	0.00	15,960.00	-15,960.00	0.00
<b>4000/B01 BINTANG MAJU COMMERCIAL S/B</b>								
31.12.05	4000/B01					900.00		900.00
01.01.04	B00449					1,400.00		1,400.00
05.01.04	CN01244					13,384.84		13,384.84
05.04.04	ECED004011						-14,784.84	-14,784.84
Total:			0.00	0.00	0.00	15,484.84	-14,784.84	900.00
<b>4000/B02 BV TELECOMMUNICATION</b>								
31.12.05	4000/B02					4,400.00		4,400.00
01.01.04	PC0001037					5.00		5.00
01.01.04	PC0001038					5.00		5.00
01.01.04	PC0001044					47.00		47.00
01.01.04	JUV001027					5,710.00		5,710.00
11.01.04	PC0001043					5.00		5.00
18.01.04	PC0001039					1.00		1.00
23.01.04	PC0001040					50.00		50.00
25.01.04	PC0001041					60.00		60.00
27.01.04	PC0001042					50.00		50.00
10.02.04	PC0002022					21.00		21.00
14.02.04	PC0002023					14.00		14.00
20.02.04	PC0002020					45.00		45.00
22.02.04	PC0002021					80.00		80.00
22.03.04	CNV003005A						-383.00	-383.00
04.04.04	EPV0040450						-383.00	-383.00
12.05.04	PC0005001A					80.00		80.00
15.05.04	PC0005002A					130.00		130.00
23.05.04	EPV0050550						-210.00	-210.00
Total:			0.00	0.00	0.00	12,703.00	-974.00	11,727.00
<b>4000/B03 BIECODE ASIA SDN BHD</b>								
01.01.04	PC0001045					1,844.00		1,844.00
24.03.04	EPV0030355						-1,844.00	-1,844.00

**Procedures**

1. Select **creditor aging report** from the **creditor menu**.
2. Select either **creditor aging summary** or **creditor aging detail report**.

### 5.6 Purchases Book



Select **Purchases Book** from the **Creditor Menu**.

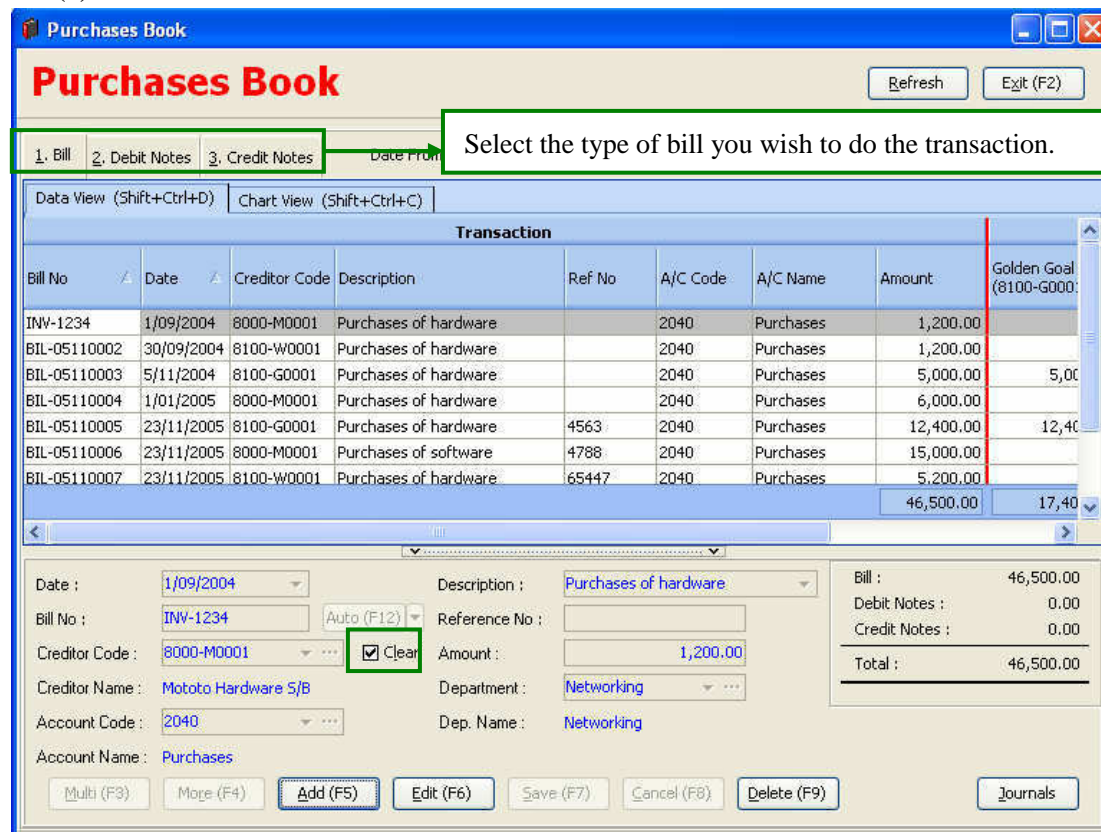
- 1. Invoice
- 2. Debit Notes
- 3. Credit Notes

This is actually the bills that your supplier send to you when you buying goods/services from them.

When there is an additional order raised by your company then the debit notes will be raised.

When there is goods return by you or discount given from supplier then credit note will be raised.

#### 5.6 (a) Purchases Book



**Date field:** Normally is the date the invoice has raised.

**Bill No. field:** System can automatic generate a Bill No (refer Chapter 3) or this can type the invoice number of the supplier bills.

**Creditor code:** This is the creditor that supplier good or services to your company.

Tips:

- Unclear mean  Clear this is applicable when the next invoice you going to type is also the same supplier code
- Clear mean  Clear it is applicable when the next invoice you going to type is different supplier code.

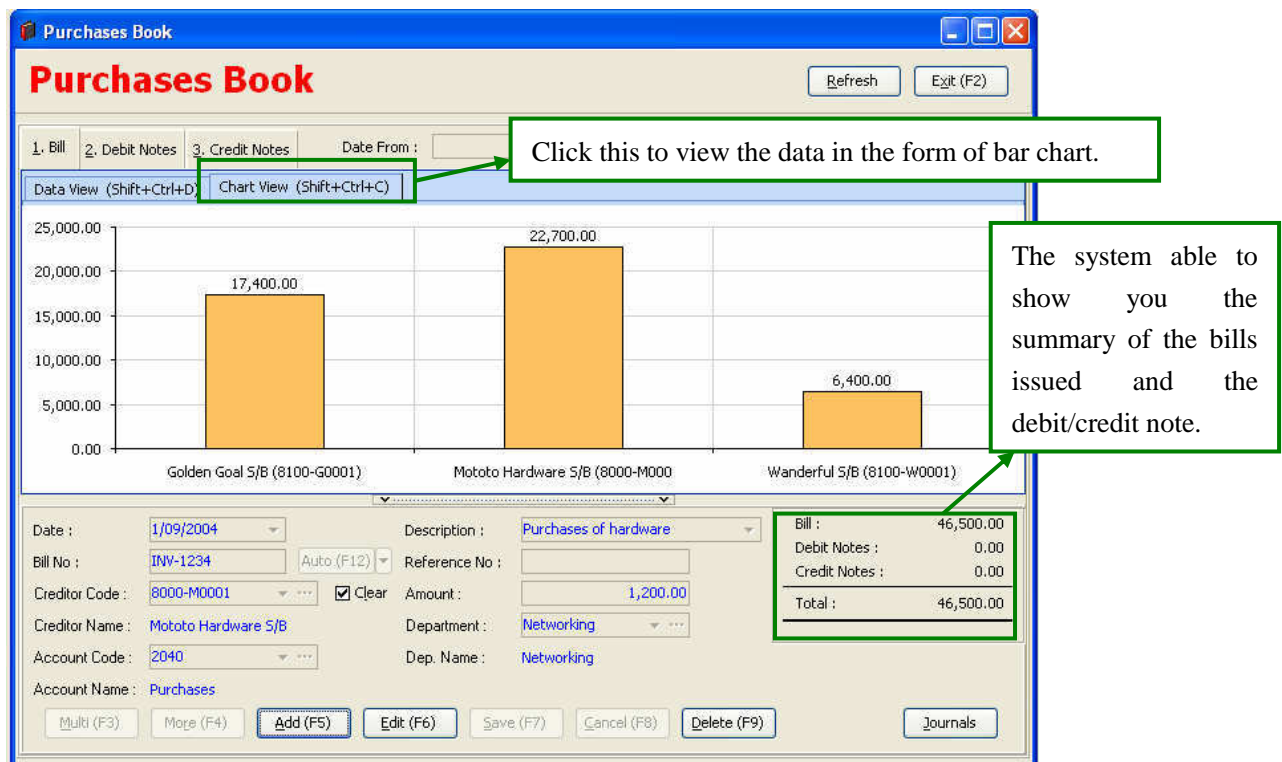
**Account code field:** this is the account you going to debit i.e. the expenses account.

**Description field:** This is normally the particular of the invoice.

**Reference no. field:** This can be the DO (Delivery order number) or any other reference number you wish to put.

**Department field:** This is applicable when you wish to split the purchase for different location or branches.

**5.6 (b) Purchase Book (with bar chart view)**





## Chapter 6 –Billing (Purchases)

### Introduction

The design of Master billing system is integrates with inventory system that will instantly update the movement of stock when raise an invoice or a credit not have been raised relate to the particular goods.

The aim of the billing system is to ease users for a standard format of billing invoice and also the pre-numbered running order will be the good internal control. With this billing system hopefully it can provide user a precise account with regard to their Sales, Purchases as well as movement of inventory.

### 6.1(a) Flow for movement of inventory



- |                              |                         |                                |
|------------------------------|-------------------------|--------------------------------|
| - UOM                        | - Stock category        | - Invoice                      |
| - Unit cost (cost price)     | - Stock classification  | - Credit note (goods returned) |
| - Goods returned             | - Setting selling price |                                |
| - Transfer to other branches |                         |                                |

### 6.1 (b) Purchases (The flow of purchases)



Firstly the relevant department will raise an purchase quest for the goods or services they want.

The purchasing department will obtain quotation from different company and compare the price and raise an purchase order with the company have “better services”.

When supplier delivery goods to us we will issue a Goods Received Note (GRN) to the supplier for acknowledge the goods.

The supplier will issue us the invoice and this invoice will become our purchase invoice.

If we make additional order from supplier the supplier will issue us a debit note.

If there any goods defect or discount to the company will receive credit note.

6.2 (a) Purchases Invoice

**Load from button:** This can recalled the data from PR, PO, GRN, and Invoice.

**Description field:** This can be any phrase or word that users want to make the record.

**Reference No. field:** This can be the invoice number or the delivery order (DO) number.

**Validity field:** This is the person that inspect the goods.

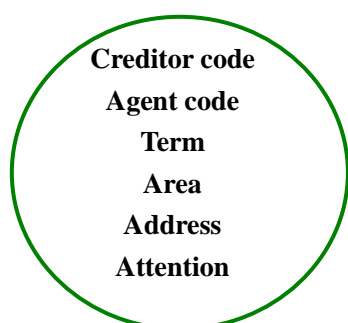
**Delivery Term field:** This is the basis of delivery (eg. C.O.D or credit term).

**Department:** This is applicable when users wish to segment their business operation.

**Location:** This wil normally be the warehouse or the place where the goods stored or placed.

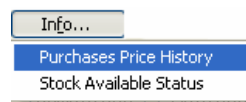
Cancelled Tick the check box to cancel the invoice.

Goods Received Date  Tick the check box to select of GRN Date/



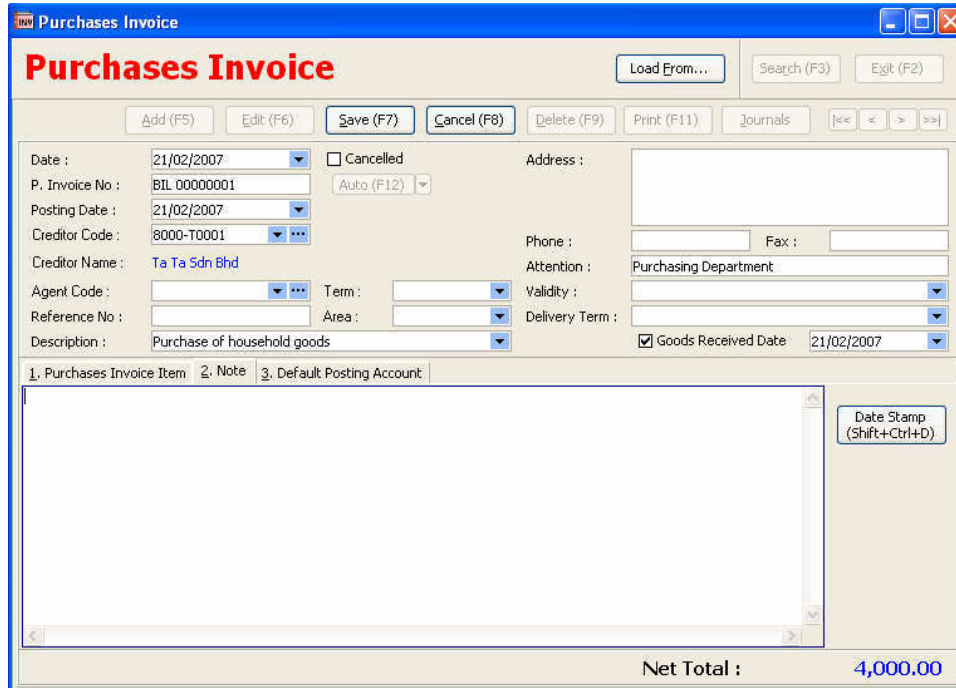
➤ These data will be recalled if the creditor codes already exist; otherwise user will need to be providing a new creditor and the relevant to the particular creditor. Such as the term, agent, area and etc. (More see Chapter 5)

**Info**

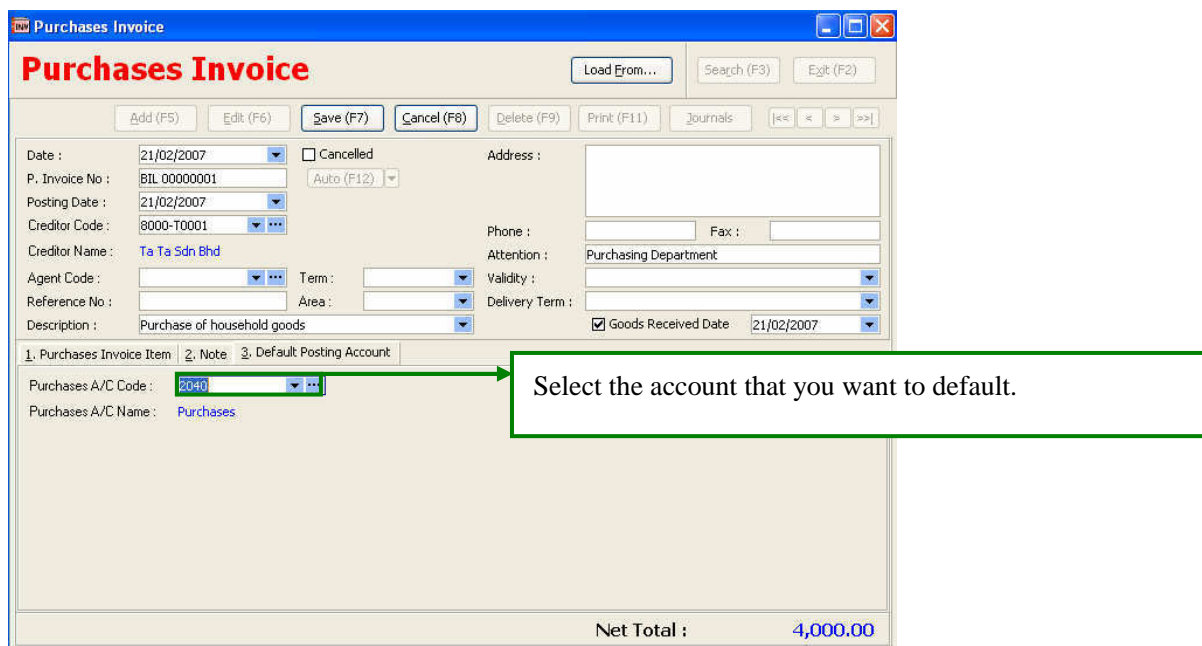


- The **Info button** contains of 2 items that is the purchases price history and stock available status.

**2. Note**



**3. Default Account Setting**



After default posting account all the subsequent purchase invoice will directly post into the relevant corresponding account.

### 6.3 Purchases Price History

2. After select those criteria click refresh

1. Firstly select the criteria.

Type	Date	Doc. No.	Quantity	UOM	Unit Price	Amount
PINW	21/02/2007	BIL 00000001	50	pack	8.50	425.00

#### Procedures

1. Firstly Select the criteria.
2. Follow by choosing the latest “x” records for the purchase. (As above diagram is “5”).
3. After that click refresh, then the data will run in accordance to the criteria you select.

### 6.4 Stock Available Status

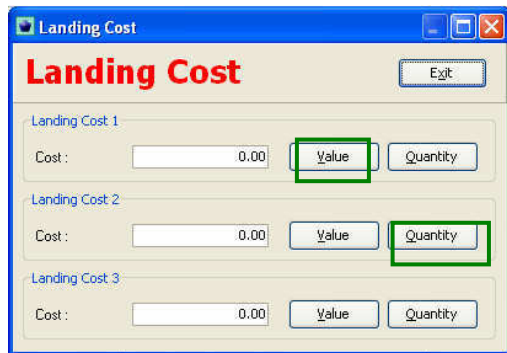
Click refresh the data will update instantly and show you the latest stock availability status.

Location Code	Location Name	Balance Quantity	Base UOM
	Non-Location	50	

#### Functions

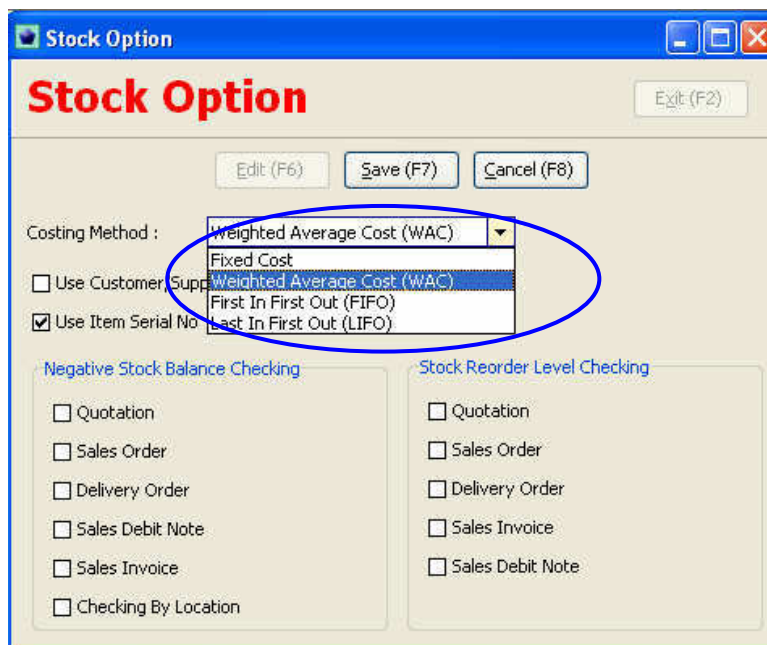
- User can check the availability for the stock in different location.
- More information about location please refers to the above diagram.

### 6.5 Landing cost



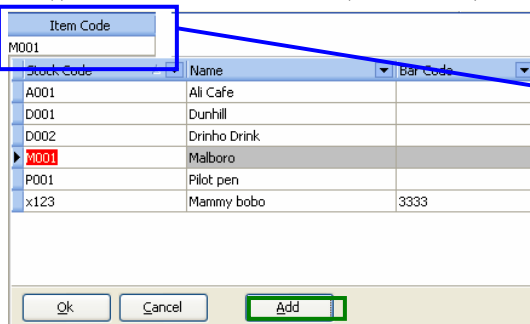
- If there is a transportation charges or import duty the cost should be split into the goods that we purchase to make sure the cost per unit and the profit margin can be measure more accurate.
- If select value means the cost will be allocate by the purchase amount.
- If quantity means the cost will be allocate by the purchase quantity.

### 6.6 Stock Option



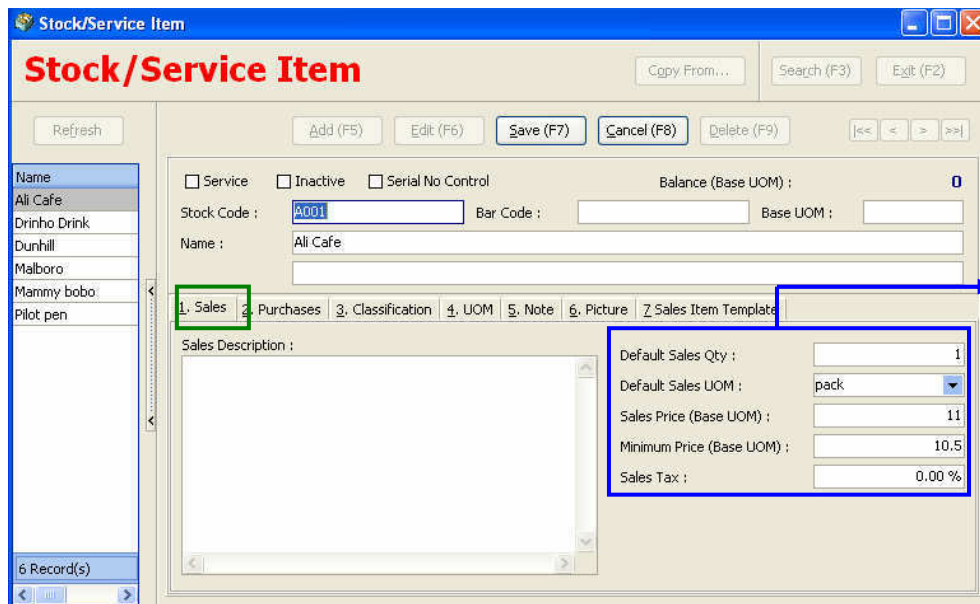
There a few costing method in the system user can choose whichever method that suit their business operation.

#### 6.7(i) Creation of item code (stock code)



Click **Add** to create more stock code if the stock code hasn't records in the system.

6.7(ii) Creation of stock (item) code



Firstly provide that information for the relevant field.

**Default Sales Qty field:** The number of units we sell.

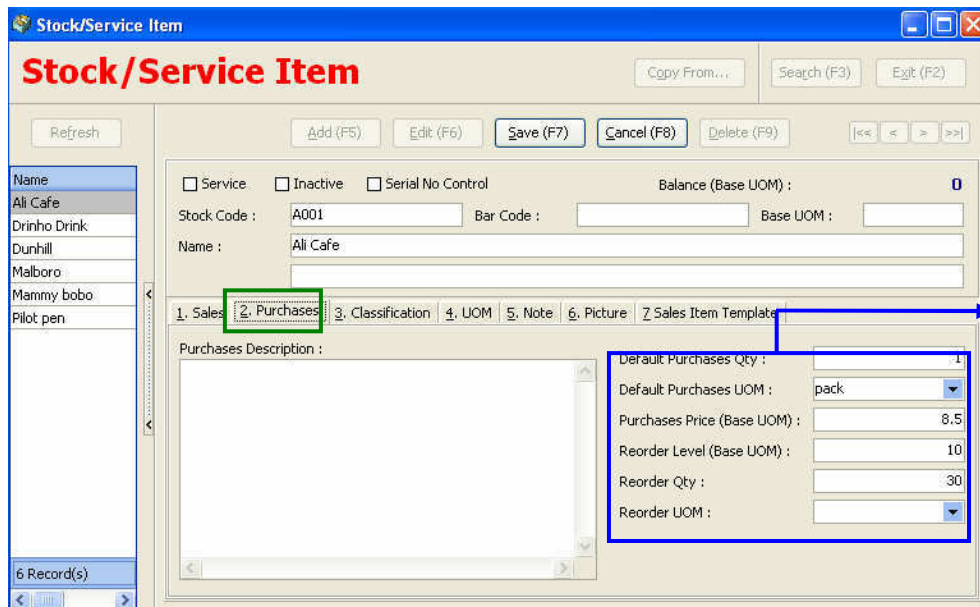
**Default Sales UOM field:** The unit of measurement of the goods (eg, pack, units, can, box , etc)

**Sales Price (Base UOM) field:** The selling price of the particular product.

**Minimum Price (Base UOM) field:** This is the minimum price we sell for the particular goods.

**Sales Tax field:** This will be tax rate for the particular goods if any.

2. Purchases



Firstly provide that information for the relevant field.

**Default Purchases Qty field:** The number of units we buy.

**Default Purchases UOM field:** The unit of measurement of the goods (eg, pack, units, can, box , etc)

**Purchases Price (Base UOM) field:** The buying price of the particular product.

**Reorder Level (Base UOM) field:** This is the reorder level (when the stock left the balance)

**Reorder Qty field:** This is the reorder quantity (meaning the quantity to order).

**Reorder UOM field:** This is the reorder level in terms of UOM (eg, pack, units, can, box , etc)

### 3. Classification

The stock also can classified as service or inactive or control the stock by serial no.

The stock can also be classified by category, group, class, brand, model, size, color, weight and also reference.

**Stock code field:** Stock code for the particular goods

**Bar code field:** When you use the bar code reader scan the bar code it will store the code to the system.

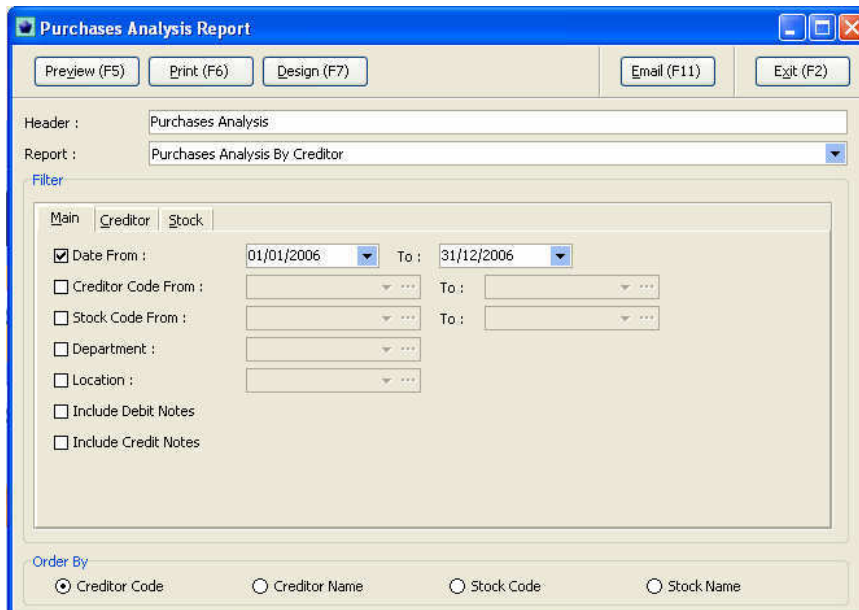
**Base UOM field:** The UOM of the particular goods.

**Name field:** This is the name of the goods.

The stock also can also **classified** as **service** or **inactive** or control the stock by **serial no. control**.

The stock can also be **classified** by **category, group, class, brand, model, size, color, weight** and also **reference**.

### 6.8 Purchases Analysis Report



The report can view the daily basis, creditors, stock code, department, and location it can also include the debit note & credit in the report.

### Purchase analysis

#### 88 Fatt SDN BHD (99988-G)

#### Purchases Analysis

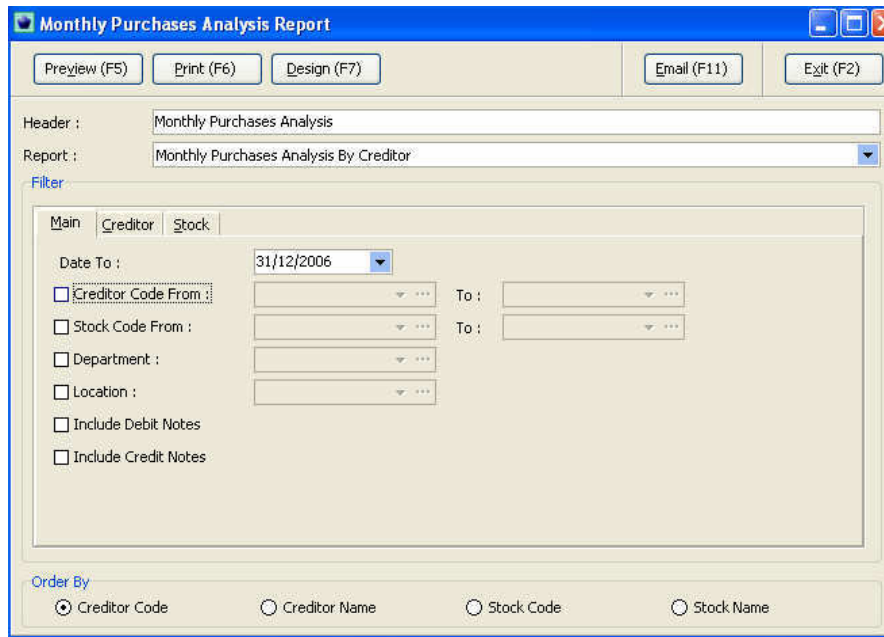
Creditor Code	Creditor Name	F. Invoice	Debit Note	Credit Note	Total Purchases
4000/A02	ASIA MOBILE SUPPLIES	2,380.00	0.00	0.00	2,380.00
4000/C04	EL INNOVATION SDN BHD	216.00	0.00	0.00	216.00
4000/C05	CYNNYK SDN BHD	25,070.50	0.00	0.00	25,070.50
4000/C06	CTM MARKETING SDN BHD	5,260.00	0.00	0.00	5,260.00
4000/D02	DONG HENG LOGISTIC TRADING	238,888.61	0.00	0.00	238,888.61
4000/G04	GALA COMMUNICATIONS CORP	5,369.00	0.00	0.00	5,369.00
4000/I01	INDEX DIVERSIFIED SDN BHD	66,451.00	0.00	0.00	66,451.00
4000/L02	LEAPROG DISTRIBUTION SDN BHD	1,880.00	0.00	0.00	1,880.00
4000/N01	NOP CELLULAR SDN BHD	3,124.00	0.00	0.00	3,124.00
4000/N02	NEKS ELECTONIC CORP	18,928.00	0.00	0.00	18,928.00
4000/P01	POWER CELLULAR ACCESSORIES SUPPLY S/B	1,475.00	0.00	0.00	1,475.00
4000/Y02	YHLIM TRADING	138,942.00	0.00	0.00	138,942.00
<b>Total Amount :</b>		<b>507,984.11</b>	<b>0.00</b>	<b>0.00</b>	<b>507,984.11</b>

master  
24/02/2007 12:45:18 AM  
Page 1 of 1

The report is break-down into Purchase invoice, debit note and also the credit note.



### 6.9 Monthly Purchase Analysis Report



The report can be view the daily basis, creditors, stock code, department, and location it can also include the debit note & credit in the report.

### Monthly Purchases Analysis

88 Fatt SDN BHD (99988-G)

Monthly Purchases Analysis

master

24/02/2007 12:55:43 AM

Page 1 of 1

Date To : 30-Jun-2006

Creditor Code	Creditor Name	Mar 2006	Apr 2006	May 2006	Jun 2006	Total
4000/C05	CYNNYX SDN BHD	0.00	0.00	0.00	8,769.60	8,769.60
4000/C06	CTM MARKETING SDN BHD	0.00	0.00	0.00	4,730.00	4,730.00
4000/D02	D ONG HENG LOGISTIC TRADING	0.00	0.00	0.00	170,792.18	170,792.18
4000/I01	INDEX DIVERSIFIED SDN BHD	0.00	0.00	0.00	8,494.00	8,494.00
4000/L02	LEAPFROG DISTRIBUTION SDN BHD	0.00	0.00	0.00	1,880.00	1,880.00
4000/H01	NOP CELLULAR SDN BHD	0.00	0.00	0.00	870.00	870.00
4000/P01	POWER CELLULAR ACCESSORIES SUPPLY:	0.00	0.00	0.00	1,075.00	1,075.00
4000/Y02	YH LIM TRADING	0.00	0.00	0.00	53,775.00	53,775.00
Total Amount :		0.00	0.00	0.00	250,385.78	250,385.78

The report had shown the total purchase of the particular month for the particular supplier.

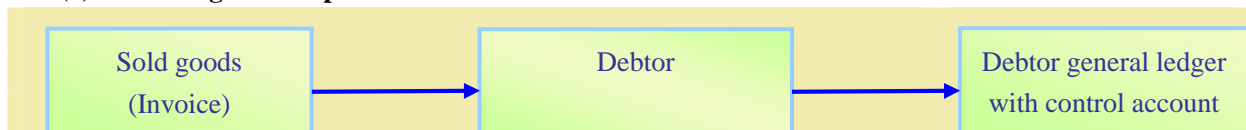
## Chapter 10 Billing (Sales)

### Introduction

The design of Master billing system is integrates with inventory system that will instantly update the movement of stock when raise an invoice or a credit not have been raised relate to the particular goods.

The aim of the billing system is to ease users for a standard format of billing invoice and also the pre-numbered running order will be the good internal control. With this billing system hopefully it can provide user a precise account with regard to their Sales, Purchases as well as movement of inventory.

### 7.1(a) Recording of sales process



- Sales by cash
- Sales by credit

- Payment (debtor matching)
- Return goods (credit note)

- Debtor statement
- Debtor ageing
- Debtor analysis

### 7.1(b) Sales- (The flow of sales)



Firstly the company will raise an quotation to customer for the price of the particular goods or services

After negotiation for the price the customer will send the company a purchase orders this document will become the sales order of the company.

After received the sales order the company will deliver the goods to the customer and raise a document called “delivery order”.

Usually sales invoices will send together with the delivery order.

If there is additional order from customer the company will raise debit note.

If there any goods defect or discount the company will issue credit note.

7.2 Sales Invoice

**Load from button:** This can recalled the data from PR, PO, GRN, and Invoice.

**Description field:** This can be any phrase or word that users want to make the record.

**Validity field:** This is the person that inspect the goods.

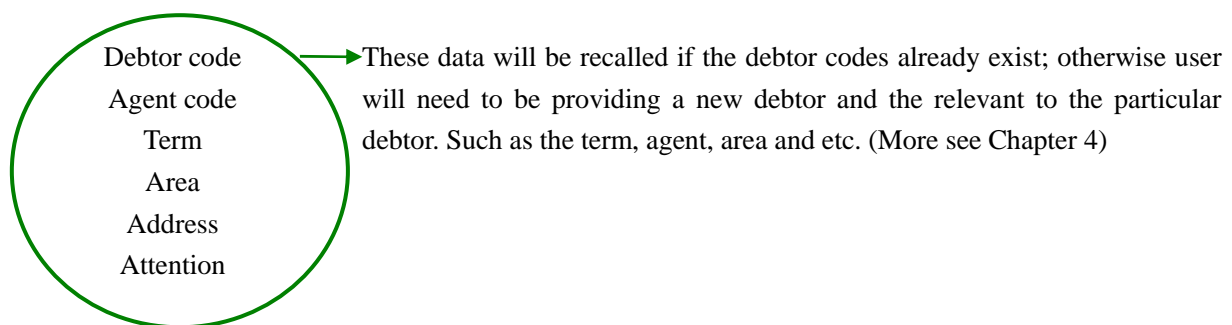
**Delivery Term field:** This is the basis of delivery (eg. C.O.D or credit term).

**Department:** This is applicable when users wish to segment their business operation.

**Location:** This wil normally be the place that users wish segment by location.

**Cancelled** Tick the check box to cancel the invoice.

**Goods Received Date** 21/02/2007 Tick the check box to select of GRN Date.



**Info**

Info...  
 Sales Price History  
 Stock Available Status

- The info button contains of 2 items that is the sales price history and stock available status.

**7.3 Sales Price History**

**Sales Price History - D001**

**Sales Price History** Refresh Exit

Sales Price History Before/Equal to Date: 24/02/2007

Lastest: 10 records for each Sales document Cha Cha Siao

**Document Type Selection**

Quotation       Sales Order       Delivery Order  
 Sales Invoice       Sales Debit Note       Sales Credit Note

Type	Date	Doc. No.	Quantity	UOM	Unit Price	Amount
SINV	24/02/2007	INV 00000003	10	box	10.50	105.00
SINV	24/02/2007	INV 00000002	1,000	box	10.00	10,000.00
SINV	15/02/2007	INV 00000001	30	box	11.00	330.00

**This Debtor/Customer**

Last Sales Price (Base UOM): 10  
 Minimum Price (Base UOM): 10  
 Maximum Price (Base UOM): 10

**This Stock**

Last Sales Price (Base UOM): 10  
 Sales Price (Base UOM): 11  
 Minimum Price (Base UOM): 11

**Functions**

- Show user of the selling price of the particular goods in different invoice or bills.

**7.4 Stock Available Status**

**Stock Available Status - SK-107(512MB)**

**Stock Available Status** Refresh Cancel

Balance Date: 23/02/2007

Current Balance: 50

Sales Order Quantity: 0

Purchases Order Quantity: 0

Future Quantity: 50

Location Code	Location Name	Balance Quantity	Base UOM
	Non-Location	2	SET
HQ-Warehouse	HQ-Warehouse	48	SET

50

**Functions**

- Show user of the selling price of the particular goods in different invoice or bills.

### 7.5 Profit estimator

Item Code	UOM	Quantity	Unit Price	Sales Amount	Unit Cost	Cost Amount	Profit	Margin (%)
SK-107(512MB)	SET	20	112.00	2,240.00	74.3738	1,487.48	752.52	33.59
SK-SPORT(512MB)	SET	10	122.00	1,220.00	86.475769	864.76	355.24	29.12
SK-SPRING(256MB)	SET	5	127.00	635.00	71.396452	356.98	278.02	43.78
SK-SPRING(512MB)	SET	15	157.00	2,355.00	72.9868	1,094.80	1,260.20	53.51
SK-MAGIC 908(512MB)	SET	5	200.00	1,000.00	137.692895	688.46	311.54	31.15
SK-MAGIC 908(1GB)	SET	5	240.00	1,200.00	167.77	838.85	361.15	30.10
SK-MAGIC 99(512MB)	SETS	5	185.00	925.00	125.457018	627.29	297.71	32.18
SK-MAGIC 99(1GB)	SET	5	225.00	1,125.00	153.919143	769.60	355.40	31.59
SK-STEEL(512M)	SET	5	170.00	850.00	138.80	694.00	156.00	18.35
SK-AP76(512MB)	SET	5	155.00	775.00	81.14625	405.73	369.27	47.65
SK-AP76(1 GB)	SET	5	195.00	975.00	116.90	584.50	390.50	40.05
				15,925.00		10,421.80	5,503.20	34.56

#### Functions

- Show user of the profit margin of goods for the debtor.

#### (a) Discount

Item Discount dialog box fields:

- Discount 1: 0 %
- Discount 2: 0.00 %
- Discount Value: 0.00
- Discount A/C: 122

**Discount 1 field:** Discount in percentage

**Discount 2 field:** Discount in percentage

**Discount value field:** Discount in value

**Discount A/c field:** Select the discount account from the chart of account.

#### (b) Service tax

Service Tax dialog box fields:

- Service Tax: 5.00  Percent (%)
- Description: Service tax
- Account Code: 123

Percent (%)

Un-tick means the charges base on certain amount users want to charge.

Percent (%)

Tick the percent mean the miscellaneous charges is base on certain percent of services rendered.

**Description field:** Type the description of the charges it can be any phrase of word as users want.

**Account code field:** Select the account code for the charges normally this is credit to income statement as a revenue and that need to do an adjustment because this service tax is liable by the customer.

## (c) Miscellaneous Charges

Miscellaneous Charges dialog box showing:

- Misc Charges : 50.00
- Description : Printing stationery
- Account Code : 110
- Percent (%) checkbox:

Percent (%)

Un-tick means the charges base on certain amount users want to charge.

Percent (%)

Tick the percent mean the miscellaneous charges is base on certain percent of services rendered.

**Description field:** Type the description of the charges it can be any phrase of word as users want.

**Account code field:** Select the account code for the charges normally this is credit to income statement as revenue.

## 7.6 Sales Invoice Report

Sales Invoice Report dialog box showing:

- Report : Sales Invoice
- Options:
  - Date From : 15/02/2007 To : 15/02/2007
  - Sales Invoice No From : INV 00000002 To : INV 00000002
  - Debtor Code From : To :
  - Aging Title : No of Month
- Order By:
  - Sales Invoice No
  - Sales Invoice Date

Procedures

1. Select the **period (date from field)**.
2. Select the **sales invoice no.** from
3. Select the **debtor code**. (This is applicable if the invoice is print in batch).
4. **Tick check-box** of the **Aging Title** the invoice will show the aging for the relevant debtor.

Sample of sales Invoice

**Fatt Fatt Trading Sdn Bhd** (1234564)  
 3, Jalan Fatt Choy, Taman Choy Siam, 83883.  
 Tel: 03-8989898 Fax: 03-8989898

---

**Cha Cha Siao**  
 3, Jalan Ah Siao,  
 Taman Bgal  
 83055

Tel: 403-8879 8088 Fax: 403-8977 9901

**Sales Invoice**

No. : **INV-070300001**  
 Date : 30/03/2007

---

Debtor Code : 7000-C0002      Terms :  
 Contact Person : Mr. Saw      Currency : Ringgit Malaysia  
 Reference :      Page No : Page 1 of 1

No	Item Code	Description	Quantity	UOM	Unit Price	Amount
	D001	Drumfill	20	box	11.00	220.00

---

Total Amount (RM) : 220.00

**Notes:**  
 1. Payment by cheque should be crossed and made payable to **Fatt Fatt Trading Sdn Bhd**  
 2. Goods sold are neither returnable nor refundable.

Authorized Signature \_\_\_\_\_

---

Ageing Summary

Current	1 Month	2 Months	3 Months	4 Months	5 Months
220.00	13,420.00	0.00	0.00	0.00	0.00
4 Months	7 Months	8 Months	9 Months	10 Months	11 Months ++
0.00	0.00	0.00	0.00	0.00	0.00

The invoice shows the ageing of the relevant debtor.

7.7 Sales Analysis Report

Order by mean the report can sort by debtor code, name and stock code or name.

**Procedures:**

1. Select the **period (date from field)**.
2. Select the report by debtor code, stock code, department, location and even include debit note & credit note in the report
3. Click preview/print to view/print the report.

**Sample sales analysis with Staff**

**88 Fatt SDN BHD (99988-C)**

Sales Analysis

master  
24/02/2007 12:26:12 AM  
Page 2 of 33

Stock Code	Stock Name	Sales Invoice	Debit Note	Credit Note	Total Sales
Staff Code : RAYMOND      Staff Name : RAYMOND					
SK-236(256M)	SK-236(256MB)	105.00	0.00	0.00	105.00
SK-236(128M)	SK-236(128MB)	190.00	0.00	0.00	190.00
SK-COOL(512)	SK-COOL(512MB)	260.00	0.00	0.00	260.00
SK-COOL(256)	SK-COOL(256MB)	105.00	0.00	0.00	105.00
SK-AINOL(512)	SK-AINOL(512MB)	140.00	0.00	0.00	140.00
SK-MAX280(256)	SK-MAX280(256MB)	210.00	0.00	0.00	210.00
SK-MAX280(128)	SK-MAX280(128MB)	210.00	0.00	0.00	210.00
SK-888(256M)	SK-888(256MB)	210.00	0.00	0.00	210.00
SK-SPORT	SK-SPORT(256MB)	170.00	0.00	0.00	170.00
SK-MAGIC 90	SK-MAGIC 908(512MB)	190.00	0.00	0.00	190.00
SK-AP86(1GE)	SK-AP86(1GB)	205.00	0.00	0.00	205.00
SK-AP76(1GB)	SK-AP76(1GB)	190.00	0.00	0.00	190.00
SK-MAGIC 99	SK-MAGIC 99(1GB)	225.00	0.00	0.00	225.00
SK-MAGIC 98	SK-MAGIC 98(512MB)	215.00	0.00	0.00	215.00
SK-105(512M)	SK-105(512MB)	200.00	0.00	0.00	200.00
PD-MINI 2.0 1	PENDRIVE MINI 2.0(1GB)	539.00	0.00	0.00	539.00
PENSKINZ W	PENSKINZ WORLD CUP	10.00	0.00	0.00	10.00
PD-MINI 2.0 2	PENDRIVE MINI 2.0(2GB)	147.00	0.00	0.00	147.00
PENSKINZ TF	PENSKINZ TRIBAL	18.00	0.00	0.00	18.00
PD-MINI 2.0 5	PENDRIVE MINI 2.0(512MB)	94.00	0.00	0.00	94.00
PD-MINI 2.0 2	PENDRIVE MINI 2.0(2GB)	165.00	0.00	0.00	165.00
PENSKINZ TF	PENSKINZ TRIBAL	9.90	0.00	0.00	9.90
PD-MINI 2.0 1	PENDRIVE MINI 2.0(1GB)	170.00	0.00	0.00	170.00
PD-MINI 2.0 1	PENDRIVE MINI 2.0(1GB)	80.00	0.00	0.00	80.00
PENSKINZ TF	PENSKINZ TRIBAL	10.00	0.00	0.00	10.00
SK-COMBO	SK-COMBO	39.00	0.00	0.00	39.00
SK-107(512M)	SK-107(512MB)	110.00	0.00	0.00	110.00
HYPHER	HYPHER MP4 PLAYER	200.00	0.00	0.00	200.00
PD-MINI 2.0 1	PENDRIVE MINI 2.0(1GB)	80.00	0.00	0.00	80.00
<b>Total Amount of :</b>		<b>28,007.90</b>	<b>0.00</b>	<b>0.00</b>	<b>28,007.90</b>

The report show the total sales make by the staff and the stock code.

**7.8 Monthly Sales Analysis Report**

Order by mean the report can sort by debtor code, name and stock code or name.

**Procedures**

1. Select the date from **the date to field**.
2. Select the report by debtor code, stock code, department, location and even include debit note & credit note in the report
3. Click preview/print to view/print the report.



**Monthly Sales Analysis****88 Fatt SDN BHD (99988-G)**

## Monthly Sales Analysis

master  
24/02/2007 12:30:19 AM  
Page 1 of 3

Date To : 31-Dec-2006

Debtor Code	Debtor Name	Sep 2006	Oct 2006	Nov 2006	Dec 2006	Total
3000/000-I00C	I-WALK ENTERPRISE	0.00	0.00	0.00	0.00	0.00
3000/000-I00C	IT DISCOVERY	0.00	0.00	0.00	0.00	0.00
3000/650	Gizmobile Sdn Bhd	0.00	0.00	0.00	0.00	0.00
3000/A02	ASASHI TECHNOLOGY SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/A03	ALVIN LIM	0.00	0.00	0.00	0.00	0.00
3000/A06	AEROGATE SYSTEM SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/A10	ASC LAPTOP	0.00	0.00	0.00	0.00	0.00
3000/A11	AEROGATE TECHNOLOGY SDN BHD(K.L)	0.00	0.00	0.00	0.00	0.00
3000/A12	ACUTE IT RESOURCES	0.00	0.00	0.00	0.00	0.00
3000/A17	ASHRAFF FOTO	0.00	0.00	0.00	0.00	0.00
3000/A18	EN AHMAD FADHIL	0.00	0.00	0.00	0.00	0.00
3000/B05	BILLION PHOTO SDN BHD	1362.50	0.00	0.00	0.00	1362.50
3000/B06	BINTANG MAJU COMMERCIAL SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/B07	BB TERABYTE ELECTRONIC	0.00	0.00	0.00	0.00	0.00
3000/B08	BERJAYA TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
3000/B09	BEST TECH MARKETING SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/C01	CASH CUSTOMER	0.00	0.00	0.00	0.00	0.00
3000/C05	MICHAEL CHOW	0.00	0.00	0.00	0.00	0.00
3000/C11	CYNNYX SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/C12	CTM MARKETING SDN BHD(PLY)	36515.00	0.00	0.00	0.00	36515.00
3000/C13	CPTC MARKETING SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/C15	CONNECT SHOP	0.00	0.00	0.00	0.00	0.00
3000/C16	CONQUEST COMPUTER CENTRE	0.00	0.00	0.00	0.00	0.00
3000/C17	CHERISH POINT SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/D05	DELUXE COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00
3000/ED1	E-LIFE TECHNOLOGY SDN BHD	0.00	0.00	0.00	0.00	0.00
3000/ED6	E TEL MOBILE MARKETING	0.00	0.00	0.00	0.00	0.00

The reports show the sales from different debtors by monthly basis.

### 7.9 Sales Margin Analysis Report

Order by mean the report can sort by document no, date, debtor code, name, stock code and name.

#### Procedures

1. Select the **period (date from field)**
2. Select the report by **sales invoices, debtor or stock basis.**
3. Click **preview or print** to view/print the report.

#### Sales Margin Analysis Report

**88 Fatt SDN BHD (99988-C)**

Sales Margin Analysis

master  
24/02/2007 12:41:10 AM  
Page 1 of 3

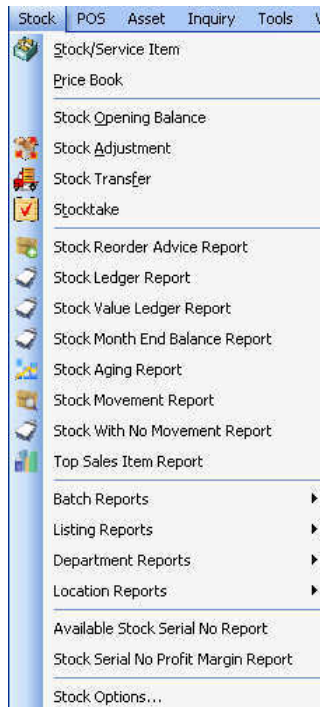
Debtor Code	Debtor Name	Sales	Cost	Profit/(Loss)	Margin
3000/000-100C	I-WALK ENTERPRISE	3,880.00	3,568.35	311.65	8.03 %
3000/000-100C	IT DISCOVERY	831.25	0.00	831.25	100.00 %
3000/650	Gimobile Sdn Bhd	36,560.00	25,233.24	11,326.76	30.98 %
3000/A02	ASASHI TECHNOLOGY SDN BHD	10.00	10.00	0.00	0.00 %
3000/A03	ALVIN LIM	175.00	0.00	175.00	100.00 %
3000/A06	AEROGATE SYSTEM SDN BHD	37,919.00	27,336.89	10,582.11	27.91 %
3000/A10	ASC LAPTOP	13,500.00	10,123.22	3,376.78	25.01 %
3000/A11	AEROGATE TECHNOLOGY SDN BHD(KL)	25.00	10.00	15.00	60.00 %
3000/A12	A CUTE IT RESOURCES	19,740.00	22,019.33	-2,279.33	-11.55 %
3000/A17	ASHRAFF FOTO	900.00	774.43	125.57	13.95 %
3000/A18	EN AHMAD FADHIL	180.00	10.00	170.00	94.44 %
3000/B05	BILLION PHOTO SDN BHD	23,987.50	17,468.48	6,519.02	27.18 %
3000/B06	BINTANG MAJU COMMERCIAL SDN BHD	4,260.00	2,848.43	1,411.57	33.14 %
3000/B07	BB TERABYTE ELECTRONIC	49,319.00	33,956.00	15,363.00	31.15 %
3000/B08	BERJAYA TECHNOLOGY	1,250.00	3,364.43	-2,114.43	-169.15 %
3000/B09	BEST TECH MARKETING SDN BHD	42,956.50	36,224.23	6,732.27	15.67 %
3000/C01	CASH CUSTOMER	4,732.50	4,160.10	572.40	12.10 %
3000/C05	MICHAEL CHOW	0.00	154.28	-154.28	0.00 %
3000/C11	CYNNYX SDN BHD	6,613.85	6,332.14	281.71	4.26 %
3000/C12	CTM MARKETING SDN BHD (PLY)	154,895.00	144,598.41	10,296.59	6.65 %
3000/C13	CPTC MARKETING SDN BHD	10,439.00	2,700.00	7,739.00	74.14 %
3000/C15	CONNECT SHOP	590.00	469.77	120.23	20.38 %
3000/C16	CONQUEST COMPUTER CENTRE	378.00			
3000/C17	CHERISH POINT SDN BHD	190.00			
3000/D05	DELUXE COMPUTER SERVICES	4,835.00			
3000/E01	E-LIFE TECHNOLOGY SDN BHD	17,762.50			
3000/E06	E TEL MOBILE MARKETING	10.00			

The report shows the profit & the margin for each individual debtor.

## Chapter 8- Inventory Management

### Introduction

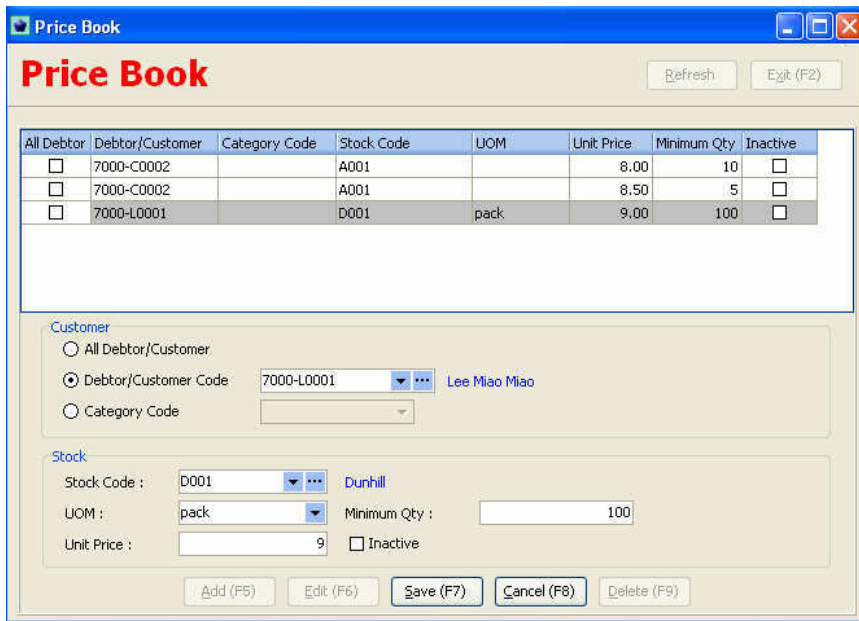
Inventory management is another important issue to the organisation, therefore every company will need an inventory system to have some form of control over their inventory and the availability of the particularly goods are also important especially for retailing business.



### 8.1 Stock/ Service Item

The procedures of creation of stock please refer to the billing-purchase chapter.

### 8.2 Price Book

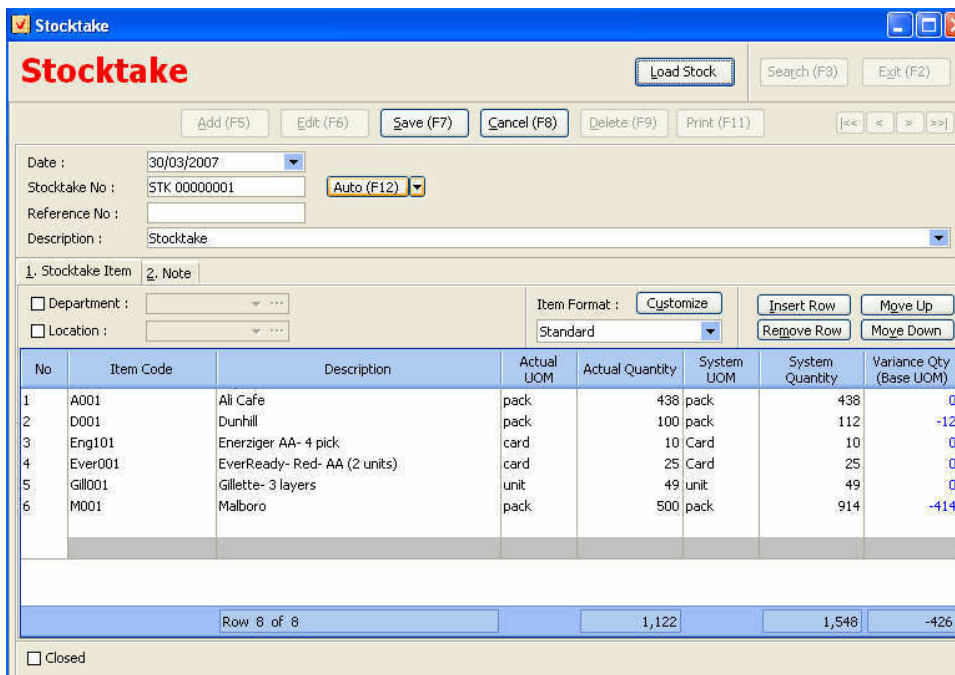


This function is applicable when user wants to give special discount for certain goods and the entitlement of the discount for certain “interest group”.

#### Procedures

1. Select **Price Book** from the **stock menu**.
2. Tick all debtors if the promotion if available to all the debtor or user may want to specify the debtor or by category code parties that entitle for the special price.
3. Select the **stock**, and furnish the **UOM** and **minimum qty** that need to purchase and the unit price.

### 8.3 Stock-take



#### Procedures

1. Click **Add** and select the date
2. **Reference No. field** type in the reference number
3. **Select the Item code** and **key in the actual quantity** and the system will show the variances.

## 8.4 Stock Adjustment

**Stock Adjustment**

Date : 31/03/2007  
 Stock Adj. No : SADJ 00000001  
 Reference No : 001  
 Description : Stock Adjustment

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
	A001	Ali Cafe		-10	8.085137	-80.85
	D002	Drinho Drink		-5	0.65	-3.25
Row 1 of 2				-15		-84.10

Net Total : -84.10

### Procedures

1. Click **Add** and select the date
2. **Reference No. field** type in the reference number
3. **Select the department or location.**
4. **Select the item code and the quantity.**

## 8.5 Stock Transfer

**Stock Transfer**

Date : 31/03/2007  
 S. Transfer No : STF 00000001  
 Reference No : 001  
 Description : Stock Transfer

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
	D002	Drinho Drink		1	0.65	0.65
	D002	Drinho Drink		1	0.65	0.65
	D001	Dunhill		1	16.287321	16.29
Row 1 of 3				3		17.59

Net Total : 17.59

### Procedures

1. Click **Add** and select the date
2. **Reference No. field** type in the reference number
3. **Select the department or location.**
4. **Select the item code and the quantity.**

## 8.6 Stock Reorder Advice Report

### Procedures

1. Select the **stock reorder advice report** from the **stock menu**.
2. Select the **date** and the **stock code**.
3. Select the **calculation method**
4. Select the **sorting method** either by **stock code** or **stock name**.

### Sample of Stock Reorder Advice Report

Fatt Fatt Trading Sdn Bhd (123456-1)

Stock Reorder Advice

					master
					31/03/2007 8:36:23 PM
					Page 1 of 1
Date :	30/03/2007				
Stock Code	Stock Name	Balance Quantity (Base UOM)	Reorder Level (Base UOM)	Reorder Qty	Reorder UO
Ehz101	Ehernizer AA- 4 pick	10	50	2,000	Box
Ezer001	EzerReady- Red- AA (2 units)	25	200	2,000	Card
EX001	Engine Proton	0	10	20	unit
P001	Pilotpen	-430	10	15	

## 8.7 Stock Ledger Report

### Procedures

1. Select the **stock ledger report** from the **stock menu**.
2. Select the **date** and the **stock code**.
3. Select the **location** or **department**.
4. Select the **sorting type** of the report **either by stock code or stock name**.

### Sample of Stock Ledger Report

#### Fatt Fatt Trading Sdn Bhd (123456-1)

##### Stock Ledger

Date From : 01/03/2007  
Date To : 31/03/2007

master  
31/03/2007 11:42:04 PM  
Page 1 of 3

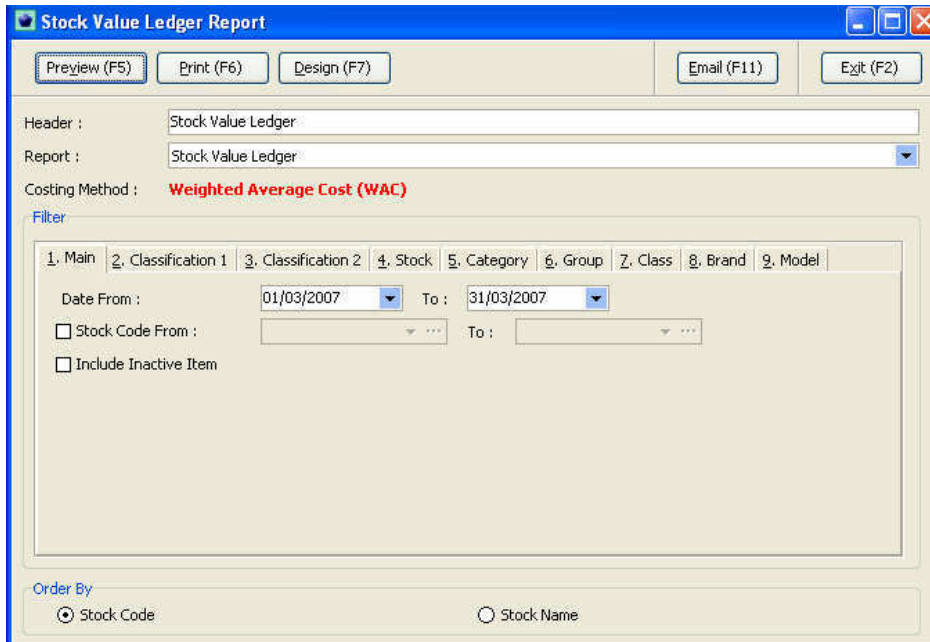
Stock Code : A001                      Ali Cafe

Date	Document No	Description	Stock In	Stock Out	Balance	Price	Cost	Amount
01/03/2007		Balance B/F			540			
03/03/2007	CR00000000	Ali Cafe		2	538	11.00		22.00
03/03/2007	CR00000000	Ali Cafe		10	528	11.00		110.00
03/03/2007	CR00000000	Ali Cafe		30	498	11.00		330.00
25/03/2007	DO 00000000	Ali Cafe		60	438	8.00		480.00
31/03/2007	SADI000000	Ali Cafe		10	428	8.085137		80.85
			0	112				

Stock Code : D001                      Dumhill

Date	Document No	Description	Stock In	Stock Out	Balance	Price	Cost	Amount
01/03/2007		Balance B/F			90			
03/03/2007	CR00000000	Dumhill		1	89	11.00		11.00
03/03/2007	CR00000000	Dumhill		5	84	11.00		55.00
21/03/2007	GEN 00000000	Dumhill	50		134		30.00	1,500.00
30/03/2007	CR00000000	Dumhill		1	133	11.00		11.00
30/03/2007	CR00000000	Dumhill		1	132	11.00		11.00
30/03/2007	INV-0703000	Dumhill		20	112	11.00		220.00
31/03/2007	STF 00000000	Dumhill		1	111	6.287321		16.29
31/03/2007	STF 00000000	Dumhill	1		112		6.287321	16.29
			51	29				

### 8.8 Stock Value Ledger Report



#### Procedures

1. Select the **stock value ledger report** from the **stock menu**.
2. Select the **date** and the **stock code**.
3. Select the **sorting type** of the report **either by stock code or stock name**.

*The report also can be view by classification, category, group, class, brand or model.*

#### Sample stock value ledger report

**Fatt Fatt Trading Sdn Bhd (123456-13)**

**Stock Value Ledger**

master  
31/03/2007 11:43:57 PM  
Page 1 of 3

Date From : 01/03/2007  
Date To : 31/03/2007  
Costing Method **Weighted Average Cost (WAC)**

Stock Code: A001      Ali Cafe

Date	Document No	Description	Stock In	Stock Out	Balance	Unit Cost	Value	Total Value
01/03/2007		Balance B/F			540	8.085127		4,365.97
03/03/2007	CR00000000	Ali Cafe		2	538	8.085127	-16.17	4,349.80
03/03/2007	CR00000000	Ali Cafe		10	528	8.085127	-80.85	4,268.95
03/03/2007	CR00000000	Ali Cafe		30	498	8.085127	-242.55	4,026.40
25/03/2007	D O 00000000	Ali Cafe		60	438	8.085127	-485.11	3,541.29
31/03/2007	SADJ 00000000	Ali Cafe		10	428	8.085127	-80.85	3,460.44
			0	112				

Stock Code: D001      Dunkhill

Date	Document No	Description	Stock In	Stock Out	Balance	Unit Cost	Value	Total Value
01/03/2007		Balance B/F			90	8.125209		731.27
03/03/2007	CR00000000	Dunkhill		1	89	8.125209	-8.13	723.14
03/03/2007	CR00000000	Dunkhill		5	84	8.125209	-40.63	682.51
21/03/2007	GRN 00000000	Dunkhill	50		134	6.287388	1,500.00	2,182.51
30/03/2007	CR00000000	Dunkhill		1	133	6.287388	-16.29	2,166.22
30/03/2007	CR00000000	Dunkhill		1	132	6.287388	-16.29	2,149.93
30/03/2007	INV-07030000	Dunkhill		20	112	6.287388	-325.75	1,824.18
			50	28				



## 8.9 Stock aging report

### Procedures

1. Select the **stock aging report** from the **stock menu**.
2. Select the **date** and the **stock code**.
3. Select the **sorting type** of the report **either by stock code or stock name**.

*The report also can be view by classification, category, group, class, brand or model.*

### Sample of stock aging report

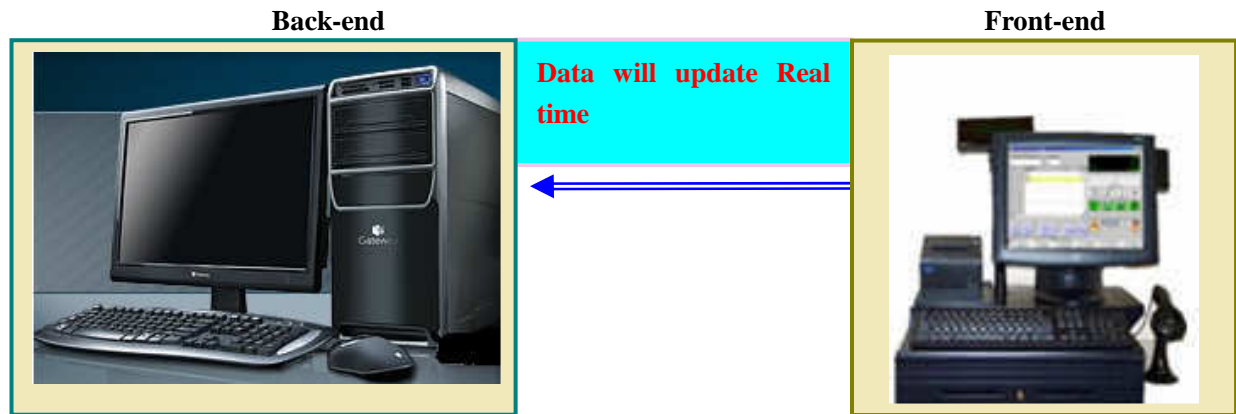
#### Fatt Fatt Trading Sdn Bhd (123456-k)

#### Stock Aging as at 31 March, 2007

Stock Code	Stock Name	Current	1 Month	2 Months	3 Months ++	Balance
A001	Ali Cafe		50	378		428
D001	Dunhill	50	62			112
D002	Drinko Drink		763			763
Eng101	Energizer AA- 4 pick	10				10
Ever001	EverReady- Red- AA (2 units)	25				25
Gill001	Gillette- 3 layers	49				49
M001	Malboro			914		914
P001	Pilot pen					-430
x123	Mammy bobo		600	420		1,020
<b>Total Quantity :</b>		134	1,475	1,712	0	2,891

master  
31/03/2007 11:44:40 PM  
Page 1 of 1

**Business flow for Master Point-of-Sales (POS)**



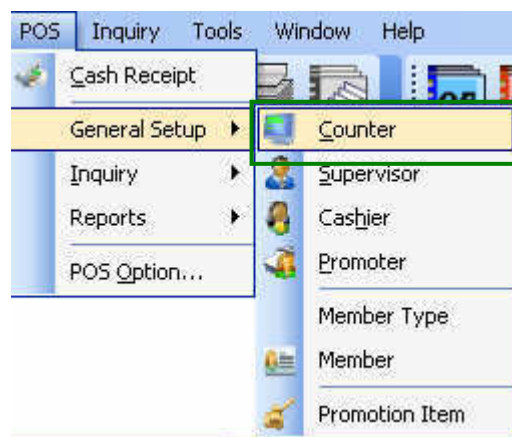
**Functions**

- ◆ Accounting work, able to see the report of sales for the outlets can also raise invoices for those customers buy on credit.
- ◆ Have the authorization to control the access right of different users.

**Functions**

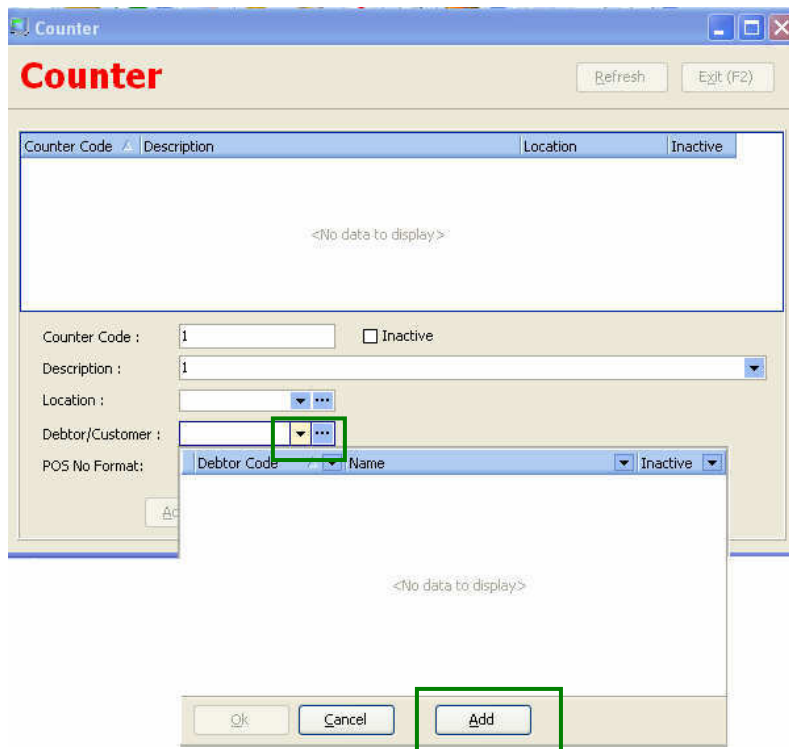
- ◆ Dealing with outlets customer more for cash sales items.
- ◆ No access rights to see the information of accounts.

**9.1 POS- General setup**



Select **counter** from the **POS** menu.

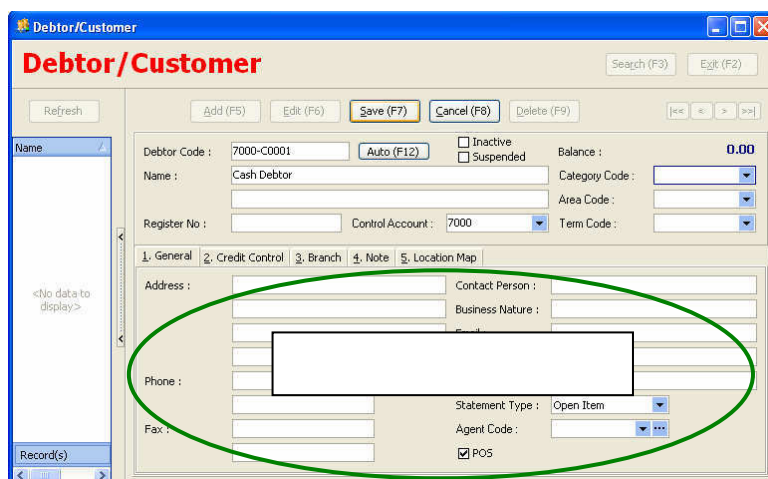
### 9.2 Creation of a counter



**Procedures:**

1. Furnish a **counter code** for the particular counter.
2. **Description field** can be the name of staff or any phrase or word.
3. **Select/create a debtor code** for the POS customer. For Master Accounting normally we will create a cash sales debtor or POS debtor.

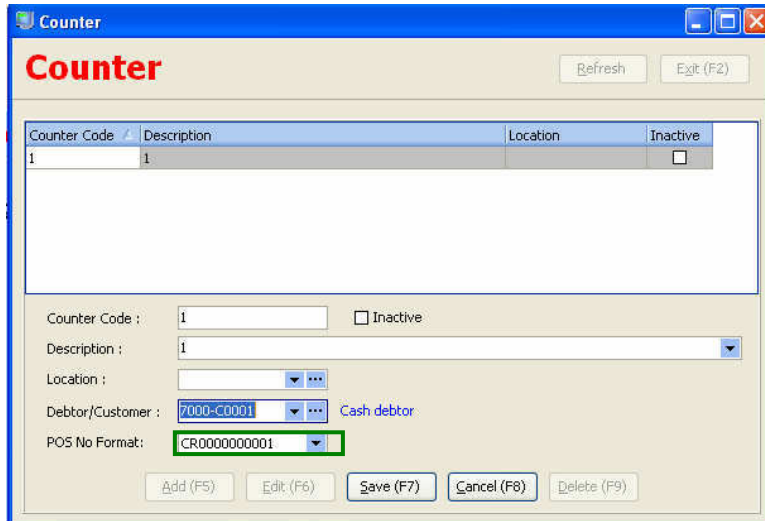
### 9.3 (a) Creation of POS debtor



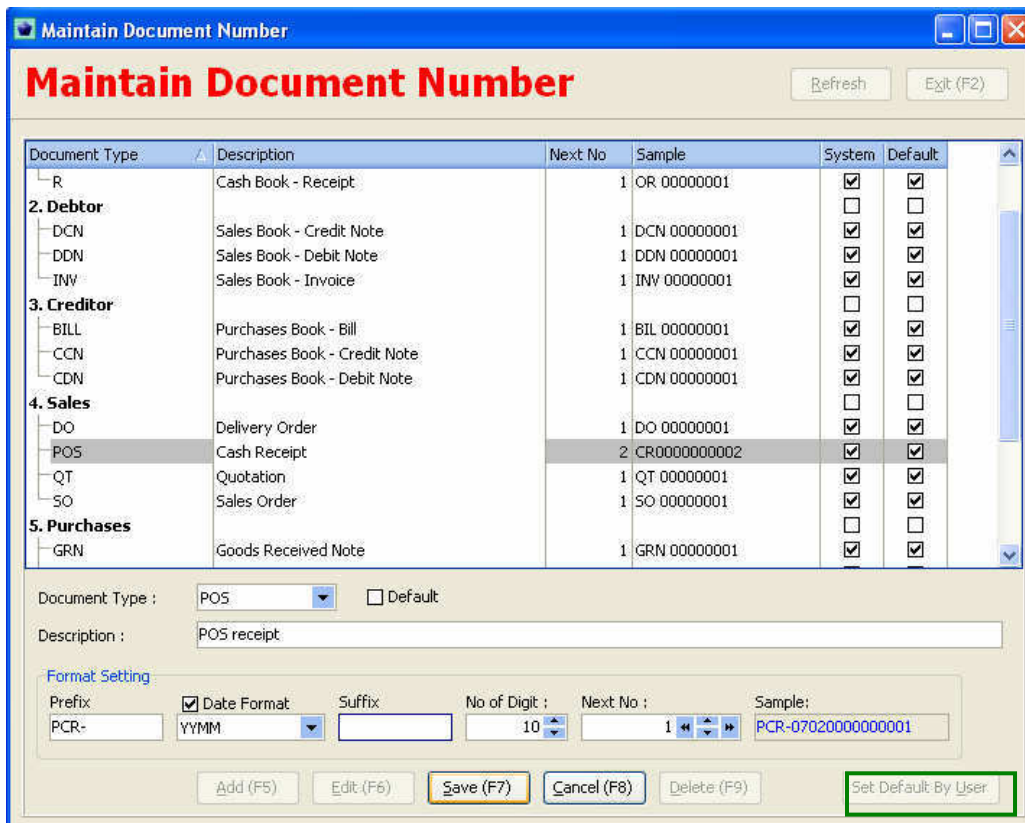
**Procedures**

1.  **POS** Tick the POS checkbox and the other step is same as creation of debtor code (refer Chapter 4).

**9.3 (b) Creation of POS debtor**



**9.4 (a) Maintain Document Number**



To ease users to in deciding running number of the POS invoice. Master Accounting can default the pre-number invoice to solve the problem.

**Procedures**

1. Select **Maintain Document Number** from the **Master menu**.
2. Click **Add** and select **POS** from the **document type** field.
3. After **save** click **Set Default By User** button.


### 9.4(b) Maintain Document Number

The screenshot shows the 'System User' window with the 'Document Number' tab selected. The 'Format Document Number' field is set to 'PCR-07020000000001' and the 'Set Default' button is highlighted with a green box.

Document Type	Description	Default
<b>Sales</b>		
QT	Quotation	
SO	Sales Order	
DO	Delivery Order	
POS	Cash Receipt	PCR-07020000000001
<b>Purchases</b>		
PR	Purchases Request	
PO	Purchases Order	
GRM	Goods Received Note	

#### Procedure- continued

#### 4. Click Document Number and select POS

5. Click  from the **Format Document Number** and select that document number you type as 12.4

6. After that **click set default** and **save**.

### 9.5 Creation of supervisor code

The screenshot shows the 'Supervisor' window with the following fields filled:

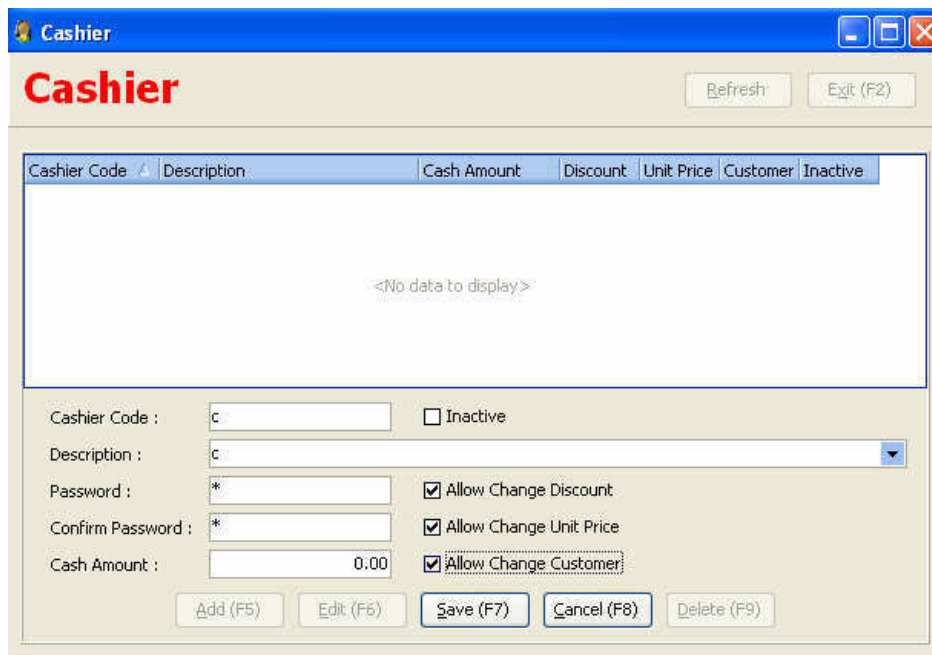
- Supervisor Code : S
- Description : S
- Position : Supervisor
- Password : \*
- Confirm Password : \*

The 'Inactive' checkbox is checked. The 'Save (F7)' button is highlighted.

For control purposes a supermarket normally will need the supervision of supervisor to control the business operation of a supermarket. Particularly dealing with money in the cash drawer and price of certain goods.

- Supervisor code field** : This can be the sure name of the staff or any phrase.
- Description field** : Normally this will be the name of the supervisor.
- Position field** : The actual position of the staff (e.g manager or supervisor).
- Password field** : This is the password of the supervisor
- Confirm Password field** : To confirm the password type in the same password again.

### 9.6 Creation of cashier



**Cashier Code field:**

This can be the sure name of the staff or any phrase.

**Description field:**

Normally the name of the cashier.

**Password field:**

This is the password for the particular staff user for control purposes.

**Confirm password field:**

Re-type the above password you type.

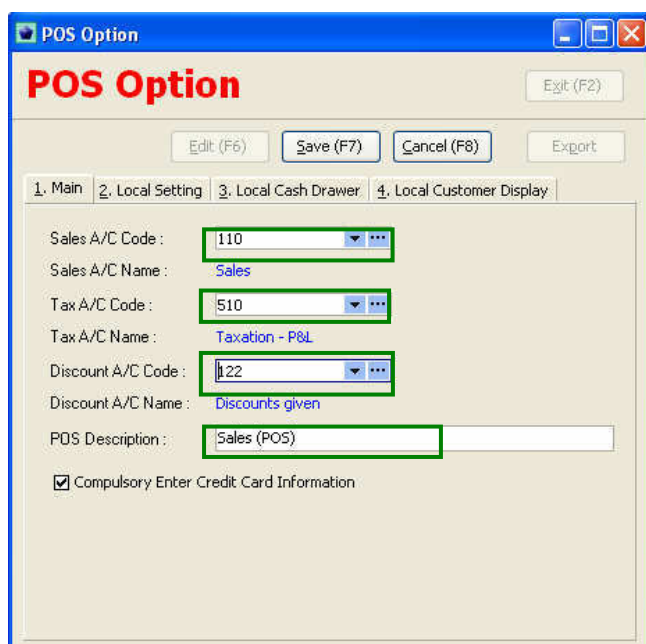
**Cash Amount field:**

Should there any cash take by the staff can type in the field.

- Allow Change Discount
- Allow Change Unit Price
- Allow Change Customer

} Tick the check box to authorize the particular the right to perform the said task.

### 9.7 (a) POS option



**Select the Sales A/C Code** from the chart of account and this will become default account when there is any POS sales transaction.

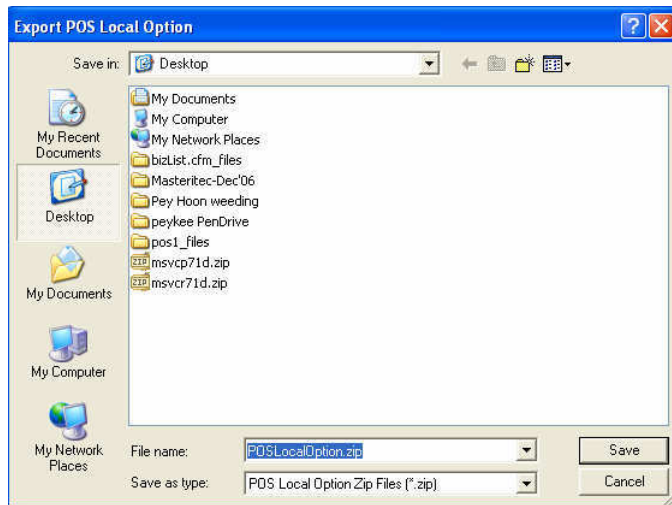
**Select the Tax A/C Code** from the chart of account and this will become default account when given there is a sales/service tax.

**Select the Discount A/C Code** from the chart of account and this will become default account when given discount to customer.

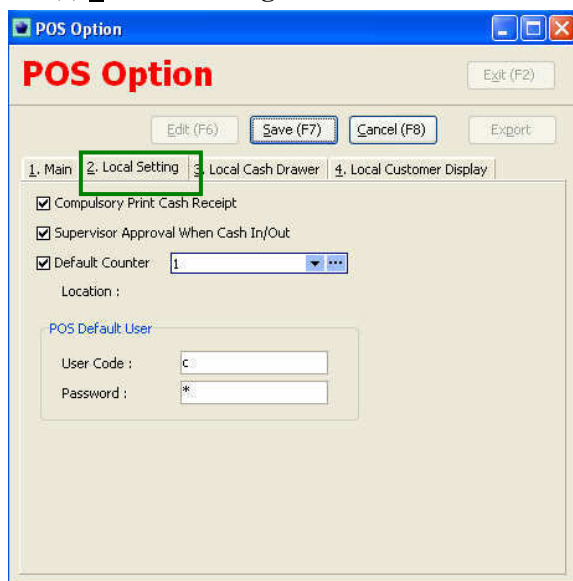
**POS Description field** this will become the default description in the sales invoice

Tick the check-box it would mean whenever there is customer using credit card to make payment the system would required to record the information of the credit card.

**9.7 (b) Export the database**



**9.7 (c) 2. Local Setting**



Compulsory Print Cash Receipt

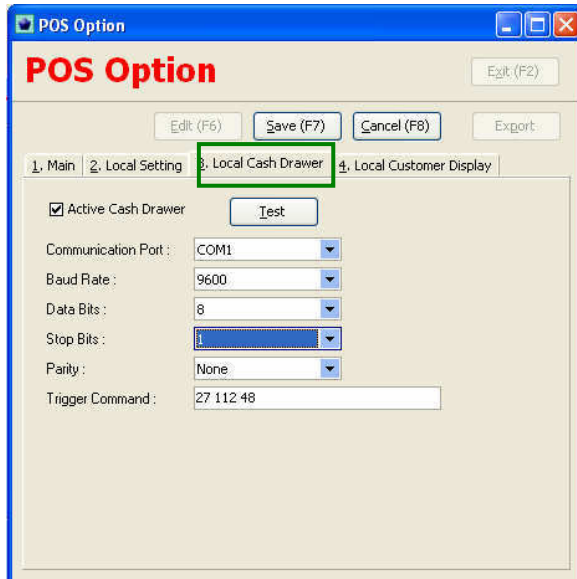
Tick is check box it would mean whenever there is a sales the cash receipt will print out.

Supervisor Approval When Cash In/Out

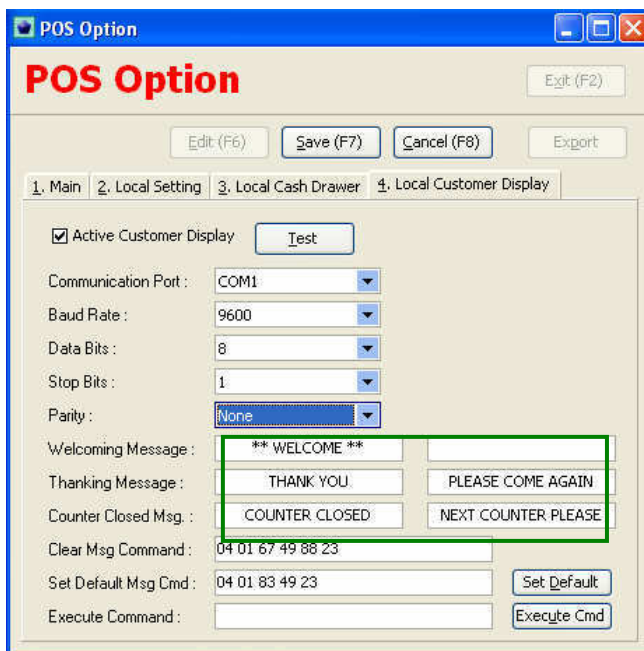
Tick is check box it would mean whenever there is a cash in/out transaction they must be supervisor to approved.

It would be suggested to default the counter if the shop has only 1 counter.

**9.7 (d) 3. Local Cash Drawer**



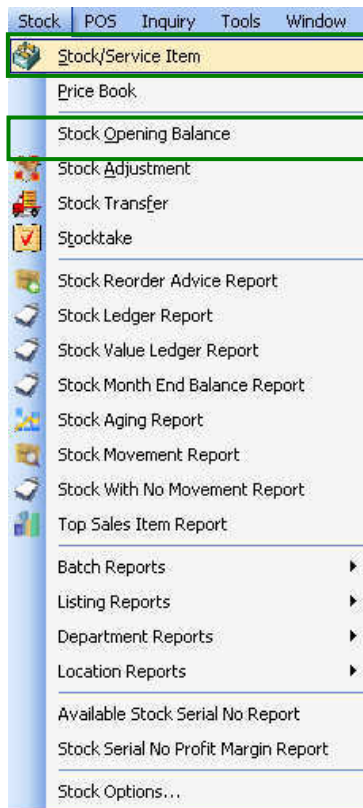
**9.7 (e) 4. Local Customer Display**



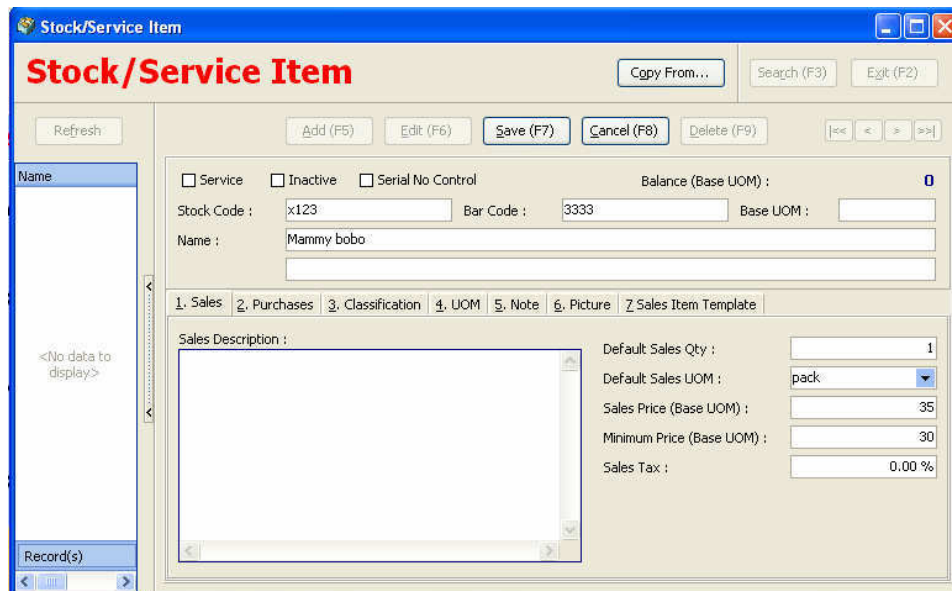
This is the message that will show in the customer display. The message can be change to other phrase as users want.



**9.8(a) Creation of stock code**



**9.8(b) Creation of stock code**



**9.8(c) Purchase price (cost)**

**Stock/Service Item**

Copy From... Search (F3) Exit (F2)

Refresh Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9) << < > >>

Service  Inactive  Serial No Control Balance (Base UOM) : 0

Stock Code : x123 Bar Code : 3333 Base UOM :

Name : Mammy bobo

1. Sales 2. Purchases 3. Classification 4. UOM 5. Note 6. Picture 7. Sales Item Template

Purchases Description :

Default Purchases Qty : 1

Default Purchases UOM : pack

Purchases Price (Base UOM) : 28

Reorder Level (Base UOM) : 30

Reorder Qty : 30

Reorder UOM :

Record(s)

**9.8 (d) Stock classification**

**Stock/Service Item**

Copy From... Search (F3) Exit (F2)

Refresh Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9) << < > >>

Service  Inactive  Serial No Control Balance (Base UOM) : 0

Stock Code : x123 Bar Code : 3333 Base UOM :

Name : Mammy bobo

1. Sales 2. Purchases 3. Classification 4. UOM 5. Note 6. Picture 7. Sales Item Template

Stock Category Code :

Stock Group Code :

Stock Class Code :

Stock Brand Code :

Stock Model Code :

Stock Size :

Stock Color :

Stock Weight :

Stock Reference 1 :

Stock Reference 2 :

Stock Reference 3 :

Stock Reference 4 :

Stock Reference 5 :

Stock Reference 6 :

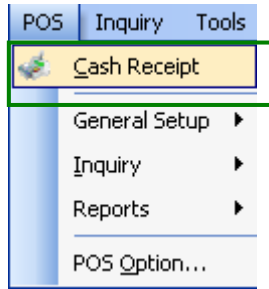
Stock Reference 7 :

Stock Reference 8 :

1 Record(s)

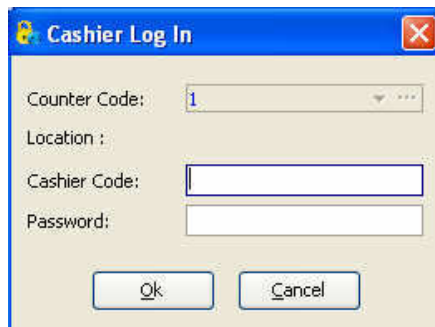
### 9.9 Let's begin with Master POS system

#### 9.9 (a) Cash receipt



Select **Cash receipt** from the POS menu.

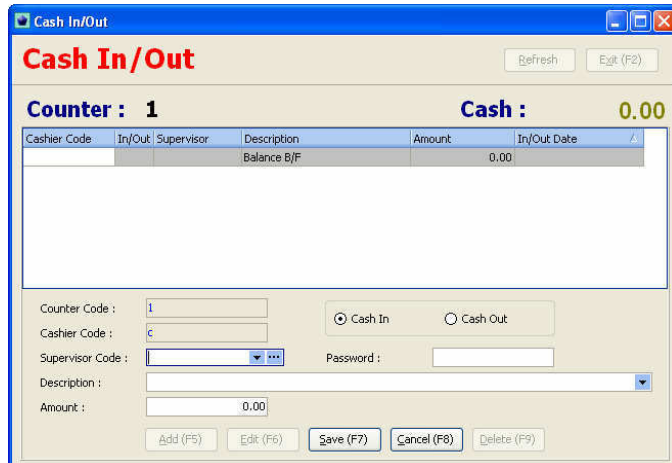
#### 9.9 (b) Cashier Log In



**Cashier code field:** Key in the cashier code that user has set in the previous section.

**Password field:** Key in the password that user has set in the previous section.

#### 9.9 (c) Cash In/Out



**Supervisor code & password field:** Select the supervisor code and key-in the password

**Description field:** Normally this will be the purpose of the transaction.

**Amount field:** This will be the money for the transaction (whether cash in/out)

## 9.9 (d) Features of Master POS

**Master POS**      **Fatt Fatt Trading Sdn Bhd (123456-k)**      10 Feb 2007  
8:47:37 pm

Counter : 1 [1]  
Location :  
Cashier : c [c]  
Customer (F9) : 7000-C0001      Cash debtor  
Member (F10) :  
Promoter (F11) :

**Total : 70.00**  
Hold (Ctrl+H)      Restore (Ctrl+R)      **Hold : 0**

Bar Code/Stock Code (F3) :      Item Format : Standard      Customize

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
1.	x123	Mammy bobo	pack	1	35.00	35.00
2.	x123	Mammy bobo	pack	1	35.00	35.00

Quantity (F5)      Unit Price (F6)      Discount (F7)      Payment (F12)      More... (Ctrl+M)      Exit (F2)

No. of Item(s) : 2      Row 1 of 2      2      70.00

## 9.9 (e) Quantity (F5)

**Quantity** [Close]

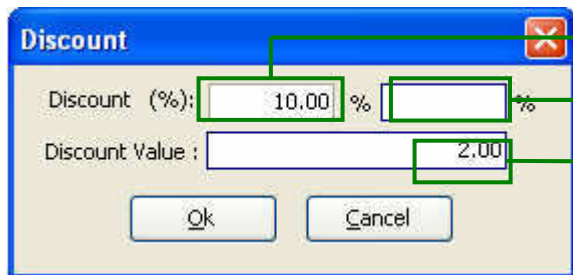
Quantity:

10

Ok      Cancel

User can used **F5** as a **shortcut key** to amend the **quantity**.

**9.9 (f) Discount (F7)**

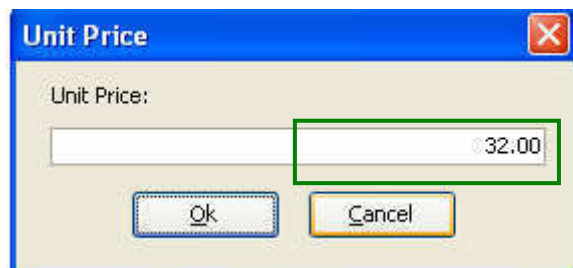


- Discount base on percentage for the particular goods.
- Discount in percent for the overall bills.
- Discount base on amount.

User can used **F7** as a **shortcut key** for **discount**.

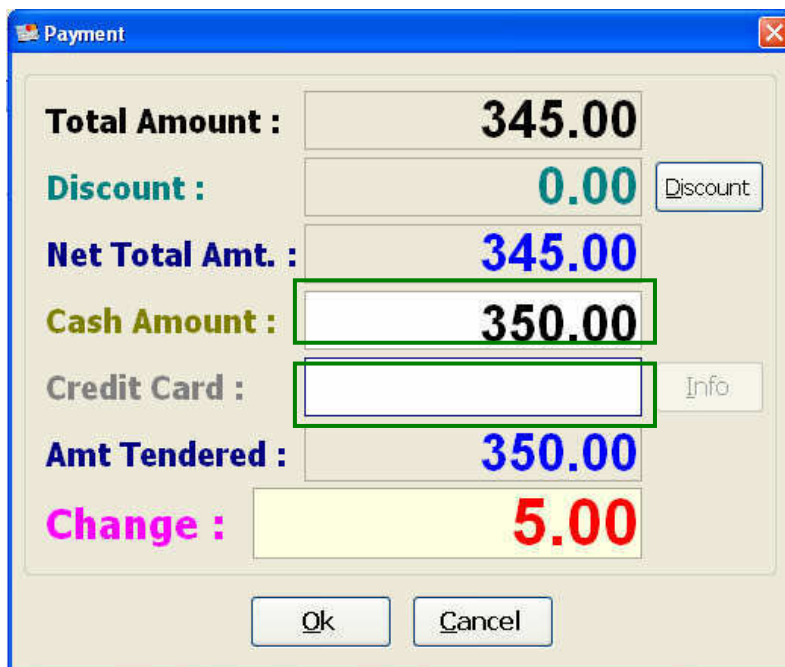
Discount can either in the form of **percentage** or **discount amount**.

**9.9 (g) Unit Price (F6)**



Use **F6** as a shortcut key and amend the unit price.

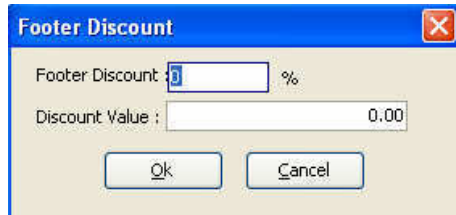
**9.9 (h) Payment (F12)**



**Cash amount** : This will be the cash paid by customer.

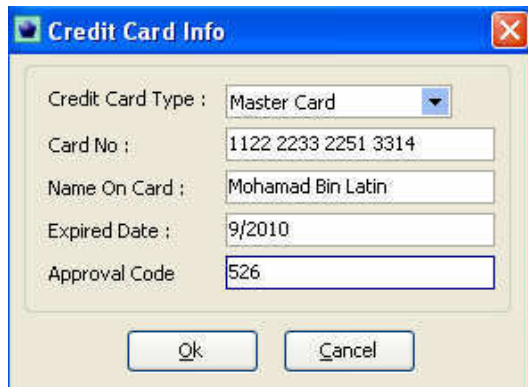
**Credit card** : This will be the amount that the customer paid by credit card.

### 9.9 (i) Discount



The screenshot shows a dialog box titled "Footer Discount" with a close button (X) in the top right corner. It contains two input fields: "Footer Discount" with a value of "3" and a percentage sign, and "Discount Value" with a value of "0.00". At the bottom, there are "Ok" and "Cancel" buttons.

### 9.9 (j) Credit Card Info



The screenshot shows a dialog box titled "Credit Card Info" with a close button (X) in the top right corner. It contains several input fields: "Credit Card Type" (dropdown menu set to "Master Card"), "Card No" (text field with "1122 2233 2251 3314"), "Name On Card" (text field with "Mohamad Bin Latin"), "Expired Date" (text field with "9/2010"), and "Approval Code" (text field with "526"). At the bottom, there are "Ok" and "Cancel" buttons.

### 9.9 (k)



The screenshot shows a context menu with a "More... (Ctrl+M)" button on the left. The menu items are: "UOM", "Delete Row", "Cancel", "Cash In/Out" (with sub-item "Open Cash Drawer"), "Reprint" (with sub-item "Reprint Last Cash Receipt"), "Void" (with sub-item "Void Last Cash Receipt"), "Stock Information", "Sales Return/Credit Note", "Counter Check Out Report", and "Customer Display Message" (with a right-pointing arrow).

9.9 (l) Master POS

Master POS

Fatt Fatt Trading Sdn Bhd (123456-k)

10 Feb 2007  
 9:11:59 pm

Counter : 1 [1]  
 Location :  
 Cashier : c [c]  
 Customer (F9) : 7000-C0001 Cash debtor  
 Member (F10) :  
 Promoter (F11) :

Total : 59.00

Hold (Ctrl+H)    Restore (Ctrl+R)    **Hold : 0**

Bar Code/Stock Code (F3) :     Item Format : Standard

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
1.	A001	Ali Cafe	pack	1	11.00	11.00
2.	D002	Drinho Drink	box	1	1.00	1.00
3.	D002	Drinho Drink	box	1	1.00	1.00
4.	D001	Dunhill	box	1	11.00	11.00
5.	x123	Mammy bobo	pack	1	35.00	35.00

No. of Item(s) : 5
Row 1 of 5
5
59.00

9.9 (m) Hold List

Hold List

Counter	Location	Cashier	Promoter	Customer	Member	Hold Datetime	Total Amount
1		c		7000-C0001		10/02/2007 9:12:15 PM	59.00

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
1.	A001	Ali Cafe	pack	1	11	11.00
2.	D002	Drinho Drink	box	1	1	1.00
3.	D002	Drinho Drink	box	1	1	1.00
4.	D001	Dunhill	box	1	11	11.00
5.	x123	Mammy bobo	pack	1	35	35.00

No. of Item(s) : 5
5
5
59.00

Click **Restore** to recall the data of the customer that on hold.

## 9.10 Creation of Promoter

Promoter Code	Description	Commission (%)	Inactive
1	Mohamad	5.00	<input type="checkbox"/>

Promoter Code : 2  Inactive

Description : Siti

Commission : 5.00 %

Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9)

### Procedures

1. Provide a **promoter code** for the particular staff (promoter).
2. In the **description field** it can be the name of the staff or any other word or phrase.
3. In the **commission field** just provide the percentage that the staff entitle for the particular goods.

## 9.11 Creation of Member Type

Member Type	Description	Discount (%)
G001	Gold Class	10.00
P001	Premier	15.00
S001	Silver class	5.00

Member Type : G001

Description : Gold Class

Discount : 10.00 %

Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9)

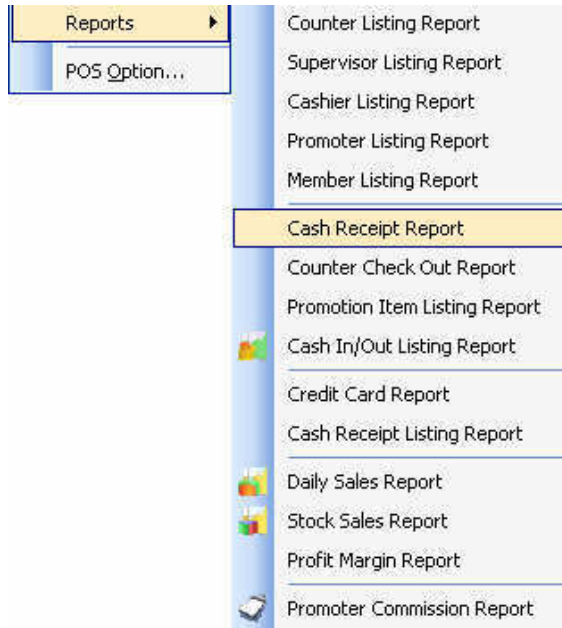
Some retail shop will provide membership to their valuable customer and these customers will have more privilege advantage compare to customer that don't have membership with the retail shop. Such as in term of points redeem or discount entitlement.



## 9.12 Promotion Item

- Promotion type field** : It can be either by price or discount.
- Date from field** : Select the period of the promotion.
- UOM field** : This is the unit of measurement of the goods.
- Discount field** : Type the percentage of the discount of the particular goods.
- Discount value** : Type the discount value of the goods is the goods is not discount on percent.
- Unit price field** : This is the unit price of the goods.
- Min. Quantity field** : This is the minimum quantity that the customer needs to purchase the goods in order to obtain the discount.

### 9.12 POS Reports



### 9.13 Stock Sales Report- Cash Receipt

To found out what are the top sales goods user maybe want to read this report.

**Date From field:** Select the period of time.

**Stock code From field:** Select the stock that user want to know about the sales volume

#### Sample of stock Sales Report (POS)

Fatt Fatt Trading Sdn Bhd (123456-1)

Stock Sales Report - Cash Receipt

master  
03/03/2007 4:19:16 PM  
Page 1 of 1

Stock Code	Stock Name	Base UOM	Sales Qty	Sales Amount
A001	Ali Cafe		12	132.00
D001	Dumbill		6	66.00
D002	Drinko Drink		11	11.00
M001	Malboro		6	72.00
P001	Pilot pen		9	45.00
x123	Mummy bobo		18	630.00
<b>Total Sales Amount :</b>				<b>956.00</b>

### 9.14 Cash In/Out Report

**Date From field:** Select the period of time.

**Counter code From field:** Select the counter that user want to know about the cash in/ out history

### Cash In/Out Listing (sample)

**Fatt Fatt Trading Sdn Bhd (123456-1)**

Cash In/Out Listing

master  
03/03/2007 4:23:31 PM  
Page 1 of 1

Counter Code : 1		Counter Name : 1			
Cashier	In/Out	Supervisor	Description	Amount	In/Out Datetime
c	IN		Sales (POS)-CR0000000002	34.00	03/03/2007 12:56:31 AM
c	IN		Sales (POS)-CR0000000003	160.00	03/03/2007 3:48:02 PM
c	IN		Sales (POS)-CR0000000004	17.00	03/03/2007 3:48:30 PM
c	IN		Sales (POS)-CR0000000005	578.00	03/03/2007 3:54:32 PM
<b>Total Cash Amount At Counter : 1</b>				<b>789.00</b>	
<b>Grand Total Cash Amount :</b>				<b>789.00</b>	

**9.15 Promoter Commission Report**

**Date From field:** Select the period of time.

**Promoter code From field:** Select the promoter that user want to know about their commission history

**Promoter Commission Report (sample)**

**Fatt Fatt Trading Sdn Bhd (123456-1)**

Promoter Commission

master  
03/03/2007 4:48:52 PM  
Page 1 of 1

<b>Promoter Code :</b>	1	<b>Promoter Name :</b>	Mohamad	<b>Commission (%) :</b>	5.00
<b>Cash Receipt No</b>	<b>Date</b>			<b>Amount</b>	
CR0000000002	03/03/2007			34.00	
CR0000000003	03/03/2007			160.00	
<b>Total Sales :</b>				<u>194.00</u>	
<b>Total Commission :</b>				<u>9.70</u>	
<b>Promoter Code :</b>	2	<b>Promoter Name :</b>	Siti	<b>Commission (%) :</b>	5.00
<b>Cash Receipt No</b>	<b>Date</b>			<b>Amount</b>	
CR0000000005	03/03/2007			578.00	
<b>Total Sales :</b>				<u>578.00</u>	
<b>Total Commission :</b>				<u>28.90</u>	

**9.16 Daily Sales Report- Cash Receipt**

**Cashier code from field:** Select the range of cashier.

**Counter code from field:** Select the range of cashier

**Date From field:** Select the period of time.

**Daily Sales Report (POS) {sample}**

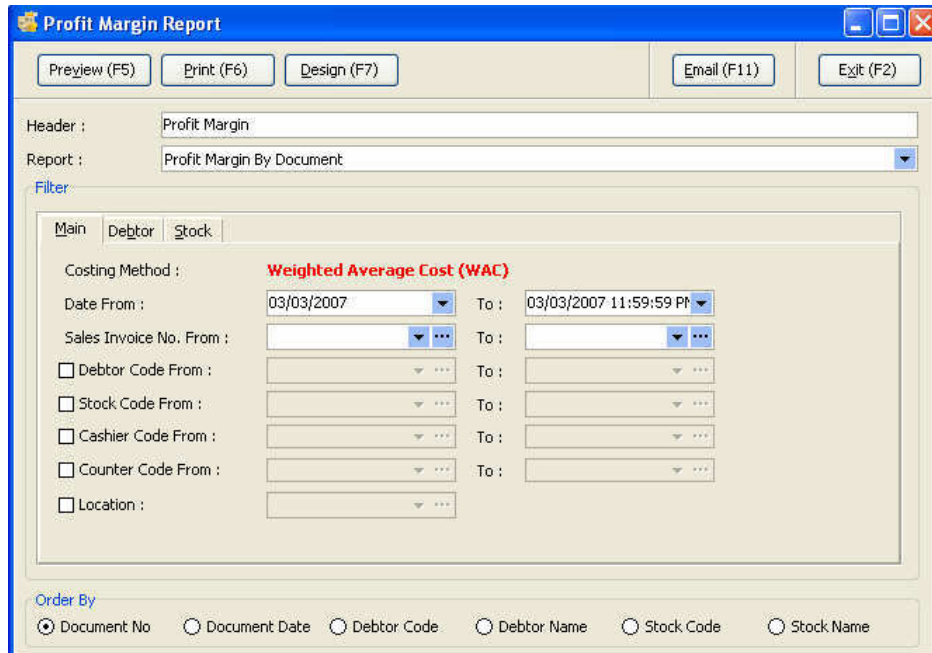
**Fatt Fatt Trading Sdn Bhd (123456-1)**

**Daily Sales Report - Cash Receipt**

master  
03/03/2007 4:34:07 PM  
Page 1 of 1

<b>Date</b>	<b>Cash Amount</b>	<b>Credit Card Amount</b>	<b>Daily Sales Amount</b>
03/03/2007	789.00	2,500.00	3,289.00
		<b>Total Sales Amount :</b>	<b>3,289.00</b>

**9.17 Profit Margin Report**



The report can be **view by Date basis** and **sales invoice basis**.

Other basis includes debtor code, stock code, cashier code, counter code and also by location.

**Sample of Profit Margin Report**

**Fatt Fatt Trading Sdn Bhd (123456-13)**

Profit Margin

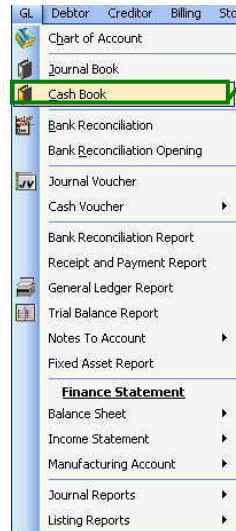
master  
03/03/2007 5:01:53 PM  
Page 1 of 1

Sales Invoice No	Date	Amount	Discount	Grand	Cost	Profit/(Loss)	Margin
CR0000000002	03/03/2007 12:56:31 AI	34.00		34.00	26.81	7.19	21.15 %
CR0000000003	03/03/2007 3:48:02 PM	165.00	5.00	160.00	121.69	38.31	23.94 %
CR0000000004	03/03/2007 3:48:30 PM	17.00		17.00	11.39	5.61	33.00 %
CR0000000005	03/03/2007 3:54:31 PM	740.00	162.00	578.00	541.38	36.62	6.34 %
CR0000000006	03/03/2007 4:33:51 PM	2,670.00	170.00	2,500.00	1,907.58	592.42	23.70 %
<b>Total :</b>		<b>3,626.00</b>	<b>337.00</b>	<b>3,289.00</b>	<b>2,608.85</b>	<b>680.15</b>	<b>20.68 %</b>

## Chapter 10 Cash Book

### Objective of the chapter

Cash book is the most important record to the company because the cash is the most liquid items. Management is always concern about the inflow/outflow of their company.



Select **Cash Book Account** from the **GL** menu.

The cash book is like tradition cash book split into 2 parts:

1. Receipt

2. Payment

Receipt means the money received/ inflow. For example received money from customer.

Payment mean money paid or outflow. For example payment to supplier.

### 10.1 (a) Cash Book

The screenshot shows the 'Cash Book' application window. At the top, there's a 'Bank A/C' dropdown menu set to '7310' and 'Bank - Maybank'. Below this are 'Receipt' and 'Payment' buttons. A table displays transaction data with columns for Date, Description, and amounts. At the bottom, there's a form for entering transaction details like 'Date', 'Receipt No', 'Amount', and 'Description'. A summary box on the right shows 'Receipt: 267,223.53', 'Payment: -221,224.02', 'Net: 45,999.51', and 'Balance b/f: 0.00'. Annotations with green boxes and arrows point to the 'Bank A/C' dropdown, the 'Receipt/Payment' buttons, and the summary box.

Select the bank account you wish to do transactions

Select either receipt/ payment for the transaction you wish to perform.

The system able to show you the summary of the received & payment for the particular bank account.

Date	Description	Amount
25/01/2005	Bank in collection	6,000.00
25/01/2005	Bank in collection	4,500.00
3/02/2005	Payment	10,000.00
7/02/2005	Refund of assessment	1,371.25
	<b>Total</b>	<b>267,223.53</b>

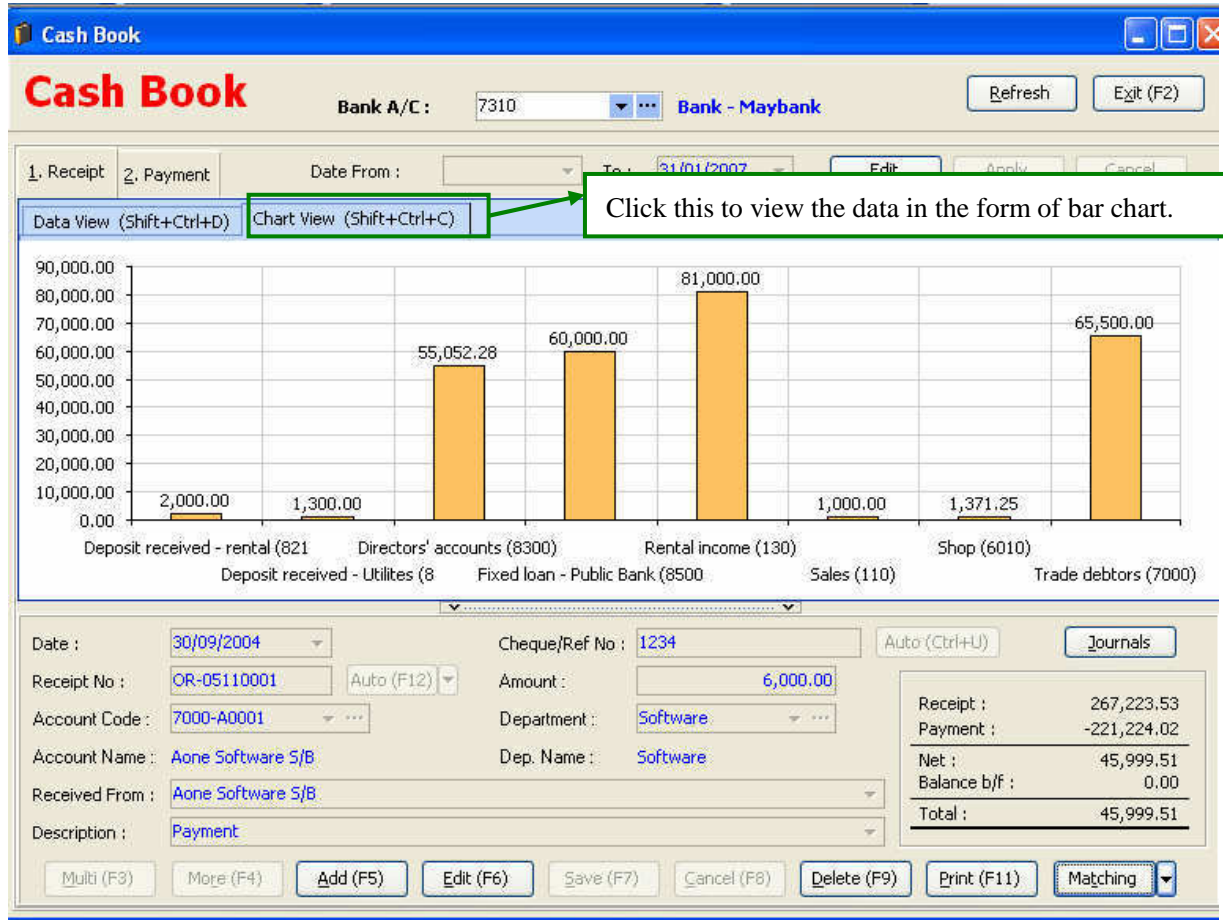
Receipt :	267,223.53
Payment :	-221,224.02
Net :	45,999.51
Balance b/f :	0.00
<b>Total :</b>	<b>45,999.51</b>

### Procedures

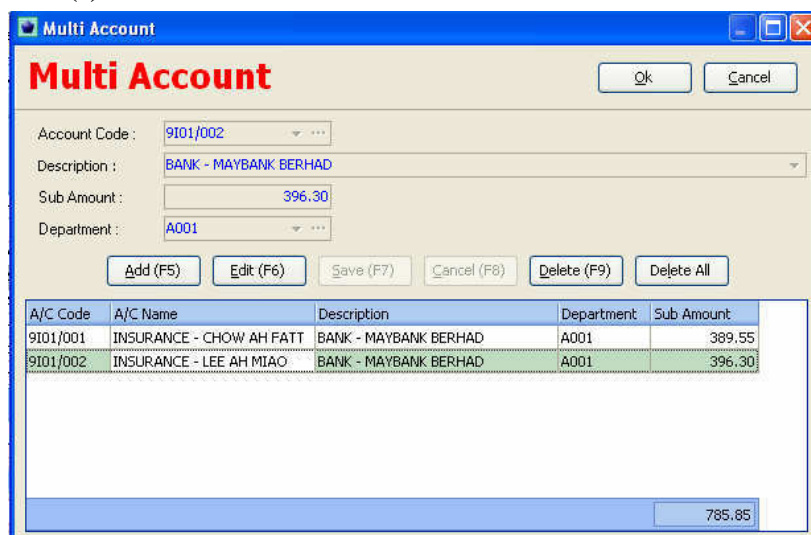
1. Select receipt or payment for the transaction you wish to perform.
2. Click **Add (F5)** to do an accounting transaction.
3. Key in the particular of the payment.



10.1 (b)Cash Book data in graphical bar chart



10.1 (c) Multi Account



This function is applicable when you making 1 payment for different expense or receiving a cheque for different debtor.

In short the database in design in 1-m basis.

The above diagram show that a payment for 2 different expenses.

### 10.1 (d) Department

Department Code	Description
Inv	Investment
Land	Land
Networking	Networking
Shoplot	Shoplot
Software	Software

Ok Cancel Add

To segregate the payment/receipt from different segment user can segregate it by department.

This will able to see the results of receipt/payment from which segment and therefore will know which segment have the higher inflow (better performance) and vice-versa.

### 10.1 (e) Debtor & Creditor Matching

Debtor Matching  
Creditor Matching

Matching

After user made the transaction can also directly perform the debtor/creditor immediately after the transaction had performed.

### 10.2 Print receipt/payment voucher

Print (F11)

To print the receipt/payment voucher just click **Print (F11)**.

Receipt Voucher

Preview (F5) Print (F6) Design (F7) Email (F11) Exit (F2)

Report : Receipt Voucher (Half)

Options

Date From : [ ] To : 28/02/2007

Receipt No From : MOR0601009 To : MOR0601009

Debtor Code From : [ ] To : [ ]

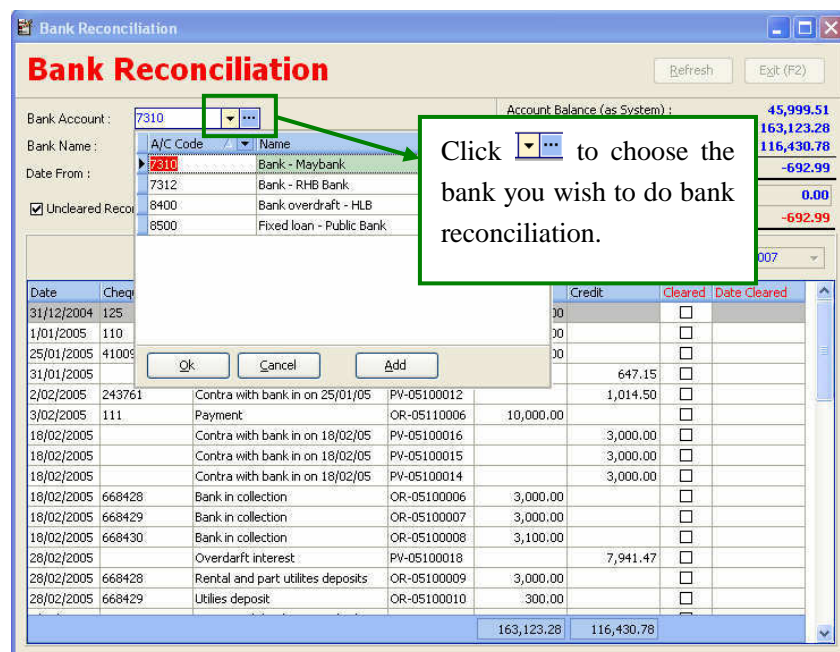
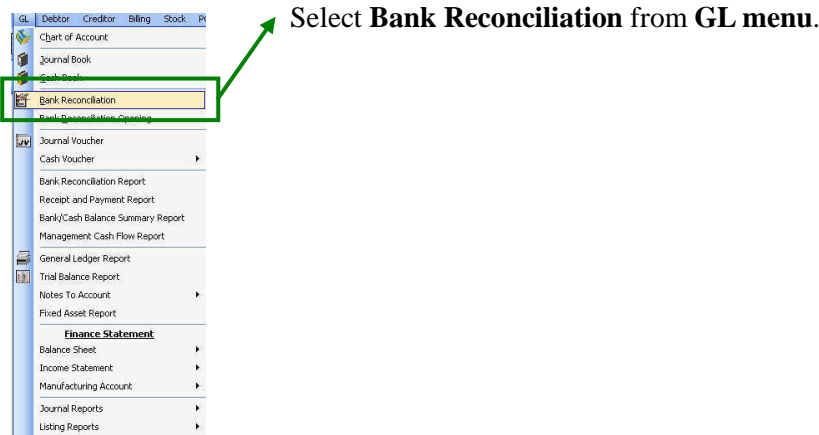
Order By

Receipt No  Receipt Date

There were 3 options available to choose you want to print the voucher among sorting by date, receipt number or debtor code.



### 10.3 Bank Reconciliation



Bank Reconciliation is prepared daily, weekly or monthly basis. In practice, normally a company prepares its bank reconciliation once a month.

**Bank Account field:** Firstly we have to select the bank account.

**Bank reconciliation**

**Bank Reconciliation**

Bank Account : 7310  
 Bank Name : Bank - Maybank  
 Date From :  
 Undeared Record Only

Account Balance (as System) : 45,999.51  
 Uncredited Receipt : - 157,123.28  
 Unpresented Payment : + 116,430.78  
 Bank Balance (Statement) : 5,307.01  
 Bank Balance (Input by User) : 0.00  
 Difference : 5,307.01

Date	Cheque No	Description	Document No	Debit	Credit	Cleared	Date Cleared
31/12/2004	125	Payment	OR-05110003	6,000.00		<input checked="" type="checkbox"/>	11/01/2007
1/01/2005	110	Payment	OR-05110005	4,500.00		<input type="checkbox"/>	
25/01/2005	410098	Bank in collection	OR-05110006			<input type="checkbox"/>	
31/01/2005		Overdarft interest	PV-05100017		647.15	<input type="checkbox"/>	
2/02/2005	243761	Contra with bank in on 25/01/05	PV-05100018		1,014.50	<input type="checkbox"/>	
3/02/2005	111	Payment	PV-05100019			<input type="checkbox"/>	
18/02/2005		Contra with bank in on 18/02/05	PV-05100020		3,000.00	<input type="checkbox"/>	
18/02/2005		Contra with bank in on 18/02/05	PV-05100021		3,000.00	<input type="checkbox"/>	
18/02/2005		Contra with bank in on 18/02/05	PV-05100022		3,000.00	<input type="checkbox"/>	
18/02/2005	668428	Bank in collection	OR-05100006	3,000.00		<input type="checkbox"/>	
18/02/2005	668429	Bank in collection	OR-05100007	3,000.00		<input type="checkbox"/>	
18/02/2005	668430	Bank in collection	OR-05100008	3,100.00		<input type="checkbox"/>	
28/02/2005		Overdarft interest	PV-05100018		7,941.47	<input type="checkbox"/>	
28/02/2005	668428	Rental and part utilites deposits	OR-05100009	3,000.00		<input type="checkbox"/>	
28/02/2005	668429	Utilies deposit	OR-05100010	300.00		<input type="checkbox"/>	
				163,123.28	116,430.78		

**Procedures**

1. Click **Edit (F6)**. To tick the cheque has been cleared in bank statement.
2. Click  and the type the date cleared if the cheque has been cleared shown in the bank statement.

**10.4 Bank reconciliation report**

Select the **bank reconciliation report** from the **GL** menu.

**Bank reconciliation report**

**Bank Reconciliation Report (sample)**

**Fatt Fatt Trading**

Bank Reconciliation as at 09 February, 2007

master  
2/9/2007 10:24:11 PM  
Page 1 of 1

Bank Account Code :	Bank :	Amount ( )	Amount ( )
14103	PBB 7992-4		848,746.22
<b>Balance as at Bank Account</b>			<b>848,746.22</b>
<b>Less: Uncredited Receipt</b>			
Date	Document No	Cheque No	Description
3/27/2006	POR-0603002	NBB 670990	TKP claim.30
3/31/2006	POR-0603001	NBB 601106	SKP D-5-19 claim No.4; D-5-5-4 claim no.10
			37,919.79
			701,943.99
			<b>739,863.78</b>
<b>Add: Unrepresented Payment</b>			<b>108,882.44</b>
Date	Document No	Cheque No	Description
1/26/2006	PPV-0601184	PBB 103120	PAYMENT- NOV'05 0155637,0156759
3/29/2006	PPV-0603127	PBB 199279	Salary & Maintenance Heavy Equipment
			70,719.42
			52,148.10
			<b>122,867.52</b>
<b>Balance as Per Bank Statement</b>			<b>231,749.96</b>

Uncredited Received

Unrepresented payment

122,867.52

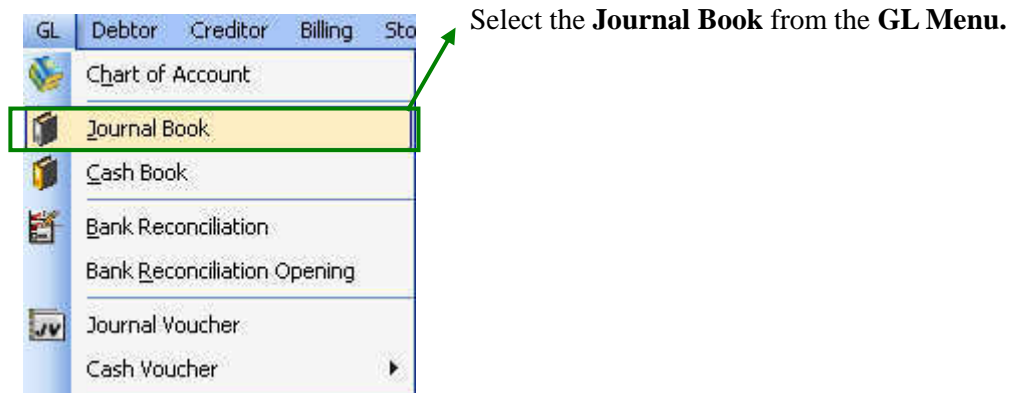
231,749.96

This balance will be same as the bank statement balances

## Chapter 11 Journal Book

### Objective

In this chapter the main objective is to give an idea to the user of the applications of Journal book.



### 11.1(a) Journal Book

**Journal Book** [Refresh] [Exit (F2)]

Date From: [ ] To: 31/01/2007 [Edit] [Apply] [Cancel]

Data View (Shift+Ctrl+D) | Chart View (Shift+Ctrl+C)

Journal No	Date	Description	A/C Code	A/C Name	Debit	Credit	Assessment - land (4072)
JV-05100016	3/08/2004	10 % Downpayment for purchases	6010	Shop	6,900.00		
	3/08/2004	10 % Downpayment for purchases	8300	Directors' account		6,500.00	
JV-05100007	6/08/2004	AF Bussiness Management	4090	Incorporation fee	2,300.00		
	6/08/2004	Incoporation fee	8300	Directors' account		2,300.00	
JV-05100006	13/08/2004	Deposit 10% of land purchases price	6020	Land	1,152.30		
	13/08/2004	Deposit 10% of land purchases price	8100-G0001	Golden Goal S/B		1,152.30	
JV-05100008	20/08/2004	Legal fee - Reventharen & Associates	4080	Legal fee	2,000.00		
					86,615.65	86,615.65	3,330.00

Date: 6/08/2004 | Journal No: JV-05100007 | Auto (F12)

Description: Incorporation fee | Move Up | Move Down

Account Code	Account Name	Description	Reference No	Department	Debit	Credit
4090	Incoporation fee	AF Bussiness Management		Admin	2,300.00	
8300	Directors' accounts	Incoporation fee		Admin		2,300.00
					2,300.00	2,300.00

[Add (F5)] [Edit (F6)] [Save (F7)] [Cancel (F8)] [Delete (F9)] [Print (F11)] [Journals]

In practice normally journal is used to record accounting adjustment for example contra debtor account with sales account, make audit adjustment to the account.

### Procedures

1. **Date From field: To field:** These fields are used to select the period that you wishes to make adjustment.
2. Click **Add (F5)** to past a journal entry or adjustment.
3. **Date field:** This field is to put the date you past the adjustment
4. **Journal No. field:** This field is normally put the journal voucher number or used system to generate an automatic number (see Chapter 3).
5. **Description field:** This field is to put the particular of the transaction.

### 11.1(b) Journal Book

The screenshot shows the 'Journal Book' window. At the top, there are 'Refresh' and 'Exit (F2)' buttons. Below them is a 'Date From' field. A callout box points to the 'Chart View (Shift+Ctrl+C)' button, stating: 'Click this button view the data in the form graphical bar'. The main area displays a bar chart with values ranging from -80,000.00 to 40,000.00. Below the chart is a list of account names. At the bottom, there is a table with columns: Account Code, Account Name, Description, Reference No, Department, Debit, and Credit. A callout box points to the 'Print (F11)' button, stating: 'To print the journal voucher just click print (F11)'. Other buttons at the bottom include 'Add (F5)', 'Edit (F6)', 'Save (F7)', 'Cancel (F8)', 'Delete (F9)', and 'Journals'. The label 'Figure 93' is in the bottom right corner.

To view the data in the form **graphical bar chart** format Click Chart View (Shift+Ctrl+C)

### 11.2 Journal voucher

The screenshot shows the 'Journal Voucher' window. At the top, there are buttons for 'Preview (F5)', 'Print (F6)', 'Design (F7)', 'Email (F11)', and 'Exit (F2)'. Below these is a 'Report' dropdown menu set to 'Journal Voucher (Half)'. Under the 'Options' section, there are checkboxes for 'Date From' and 'Journal No From'. The 'Date From' is set to '01/01/2006' and 'To' is '01/01/2006'. The 'Journal No From' is set to '100249' and 'To' is '100249'. Under the 'Order By' section, there are radio buttons for 'Journal No' (selected) and 'Journal Date'.

#### Procedures

1. Select the **date**.
2. Select **journal no.** user wants to print.
3. Select the **sorting method** either by **journal no** or **journal date**.



**Journal voucher (sample)**



**MasterSample Sdn Bhd** (12345678)

**Journal Voucher**

Page 1 of 2

Description : Salary- Lee Ah Miao- Jan'07

Journal No : JV-0702003

Date : 03/02/2007

A/C Code	Account Name	Description	Debit	Credit
4130-3	Salary- Lee Ah Miao	Salary- Jan'07	3,000.00	
4140-3	EPF- Lee Ah Miao	EPF- Jan'07		330.00
4150-3	Socso- Lee Ah Miao	Socso- Jan'07		14.75
8220-3	Accrual- salary- Lee Ah Miao	Salary- Lee Ah Miao- Jan'07		2,655.25
4140-3	EPF- Lee Ah Miao	EPF- Jan'07	360.00	
4150-3	Socso- Lee Ah Miao	Socso- Jan'07	51.65	
8230-3	Accrual- EPF- Lee Ah Miao	EPF- Jan'07		360.00
8250-3	Accrual- Socso- Lee Ah Miao	Socso- Jan'07		51.65
<b>Total :</b>			<b><u>3,411.65</u></b>	<b><u>3,411.65</u></b>

Approved By

Figure 95

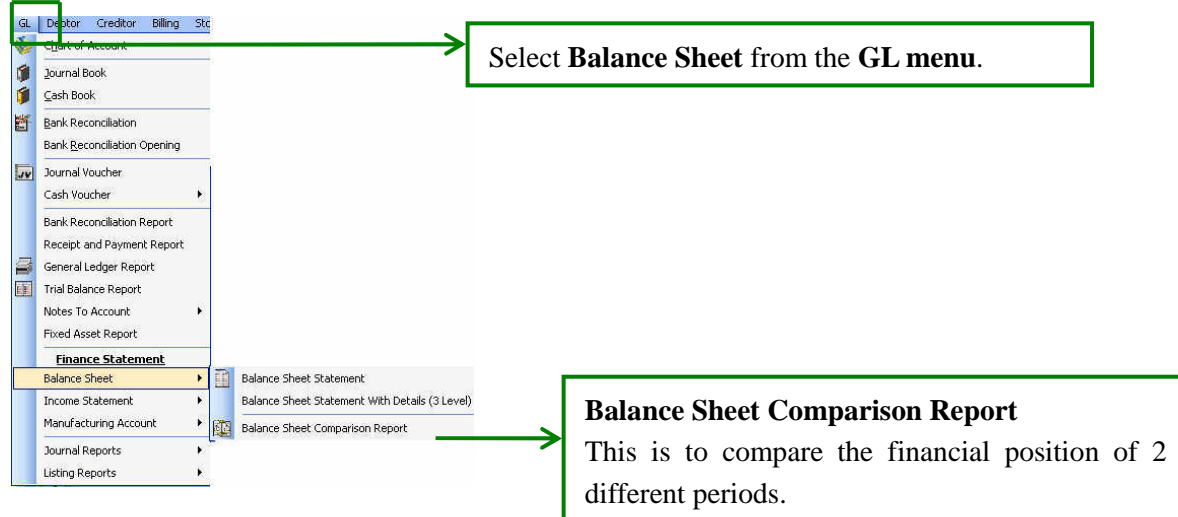
## Chapter 12 Report (Financial Statements)

### Objective

In this chapter the main objective is to show user the various types of report financial statements. (i.e. Balance Sheet, Income Statement)

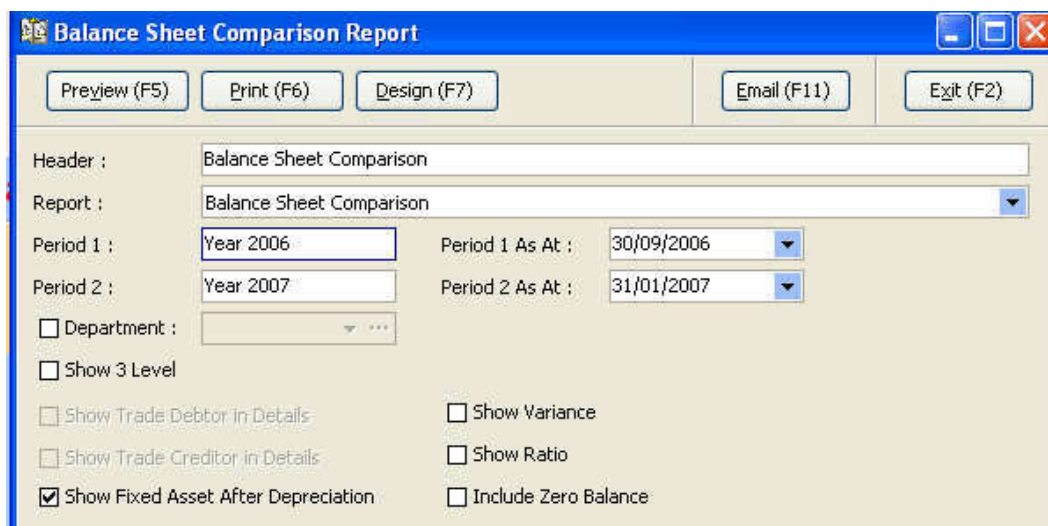
### 12.1 Balance Sheet

A statement of the total assets and liabilities of an organization at a particular date, usually the last day of the accounting period.



Select **Balance Sheet** from the **GL** menu.

**Balance Sheet Comparison Report**  
This is to compare the financial position of 2 different periods.



Balance Sheet Comparison Report

Preview (F5) Print (F6) Design (F7) Email (F11) Exit (F2)

Header : Balance Sheet Comparison

Report : Balance Sheet Comparison

Period 1 : Year 2006 Period 1 As At : 30/09/2006

Period 2 : Year 2007 Period 2 As At : 31/01/2007

Department : ...

Show 3 Level

Show Trade Debtor in Details  Show Variance

Show Trade Creditor in Details  Show Ratio

Show Fixed Asset After Depreciation  Include Zero Balance

**Header field:** This is actually the name of the report user can amend upon their needs.

**Period 1 & 2 field :** Select the period that you wish to compare

- Department :** **Tick the form** the system able to show user the different business of the balance sheet.
- Show Variance** **Tick the form** the system will calculate the different variance in the report.
- Show Ratio** **Tick the form** the system will calculate the ratio of the account over sales.
- Include Zero Balance:** **Tick the form** then the report will also include those accounts with zero balance.

Sample of Balance Sheet Comparison of 2 periods

**88 Fatt Fatt SDN BHD (99988-G)**

Balance Sheet Comparison

Comparing 2 period balance sheet

Period as at:	Year 2006	Year 2007
Period as at: 31.12.2006		
Period as at: 31.01.2007		
<b>Total Assets</b>		
MOTOR VEHICLES	122,400.00	122,400.00
FURNITURE & FITTING	5,525.40	5,525.40
OFFICE EQUIPMENT	19,420.25	19,420.25
RENOVATION (EXPO)	1,382.50	1,382.50
FURNITURE & FITTING (EXPO)	10,379.70	10,379.70
AIR-CONDITIONER (EXPO)	403.00	403.00
AIR-CONDITIONER - OFFICE	315.00	315.00
COMPUTER EQUIPMENT - OFFICE	12,774.30	12,774.30
RENOVATION	5,440.00	5,440.00
<b>Total Total Assets</b>	178,110.95	178,110.95
<b>Other Assets</b>		
INVESTMENT	4,440.00	4,440.00
<b>Total of Other Assets</b>	4,440.00	4,440.00
<b>Current Assets</b>		
TRADE DEBTORS	1,141,248.90	1,141,248.90
Other debtors	232,921.07	232,921.07
Deposits & prepayments	39,237.09	39,237.09
Loan to Ng Kwa Chuan	150,000.00	150,000.00
HP interest in suspenses	4,437.00	4,437.00
Bank balances	-292,415.13	-292,415.13
CASH IN HAND	11,204.21	11,204.21
<b>Total of Current Assets</b>	1,308,435.74	1,308,435.74
<b>Current Liabilities</b>		
TRADE CREDITORS	1,308,925.72	1,308,925.72
Other creditors	-450.00	-450.00
Other creditors	358,968.70	358,968.70
Accounts	2,480.20	2,480.20
AMOUNT DUE TO DIRECTOR	-441,523.93	-441,523.93
H.P. CREDITOR	34,115.35	34,115.35
PROVISION FOR TAXATION	-994.00	-994.00
POST DATED CHEQUE	1,813.56	1,813.56

Sample of Balance Sheet (without ratios)

**88 Fatt Fatt SDN BHD (99988-G)**

Balance Sheet as at 31 January, 2007

1801.00079:5944 PBE  
 Page 1 of 2

	Cost	Depreciation	Amount
<b>Fixed Assets</b>			
MOTOR VEHICLES	152,000.00	30,400.00	122,400.00
FURNITURE & FITTING	5,525.40	17.00	5,525.40
OFFICE EQUIPMENT	20,785.50	1,324.45	19,420.25
RENOVATION (EXPO)	1,425.00	142.50	1,382.50
FURNITURE & FITTING (EXPO)	11,553.00	1,153.30	10,379.70
AIR-CONDITIONER (EXPO)	470.00	47.00	403.00
AIR-CONDITIONER - OFFICE	315.00	35.00	315.00
COMPUTER EQUIPMENT - OFFICE	14,749.00	1,974.70	12,774.30
RENOVATION	5,440.00	0.00	5,440.00
	213,447.10	37,314.17	178,110.95
<b>Other Assets</b>			
INVESTMENT			4,440.00
<b>Current Assets</b>			
<b>TRADE DEBTORS</b>		1,141,248.90	
Other debtors		232,921.07	
Deposits & prepayments		39,237.09	
Loan to Ng Kwa Chuan		150,000.00	
HP interest in suspenses		4,437.00	
Bank balances		-292,415.13	
CASH IN HAND		11,204.21	
		1,308,435.74	
<b>Current Liabilities</b>			
<b>TRADE CREDITORS</b>	1,308,925.72		
Other creditors	-450.00		
Other creditors	358,968.70		
Accounts	2,480.20		
AMOUNT DUE TO DIRECTOR	-441,523.93		
H.P. CREDITOR	34,115.35		
PROVISION FOR TAXATION	-994.00		
POST DATED CHEQUE	1,813.56		
		1,038,273.57	
<b>Net Current Assets</b>			401,779.12

The asset value is showing the net book value

Trade debtor can be break down (see previous page)

Trade creditor can be break down (see previous page)

## Sample Balance Sheet (with ratios)

**88 Fatt Fatt SDN BHD (99988-G)**

Balance Sheet as at 31 January, 2007

13:01:2007 10:04:19 PM  
Page 1 of 2

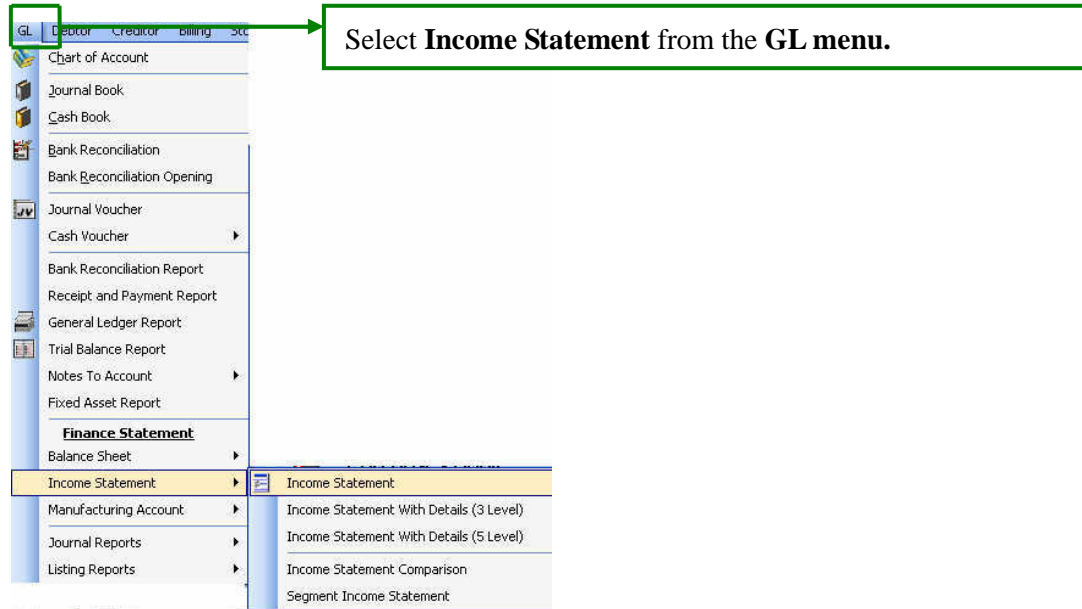
	Cost	Depreciation	Amount	%
<b>Fixed Assets</b>				
MOBILE VEHICLE:	153,000.00	30,600.00	122,400.00	30.43
FURNITURE & FITTING	5,552.60	17.00	5,535.60	1.38
OFFICE EQUIPMENT	20,745.50	1,324.65	19,420.85	4.83
RENOVATION (EKPO)	1,425.00	142.50	1,282.50	0.32
FURNITURE & FITTING (EKPO)	11,533.00	1,153.30	10,379.70	2.58
AIR-CONDITIONER (EKPO)	670.00	67.00	603.00	0.15
AIR-CONDITIONER - OFFICE	350.00	35.00	315.00	0.08
COMPUTER EQUIPMENT - OFFICE	14,749.00	1,974.70	12,774.30	3.18
RENOVATION	5,440.00	0.00	5,440.00	1.35
	<u>212,465.10</u>	<u>35,214.15</u>	178,150.95	44.30
<b>Other Assets</b>				
INVESTMENT			4,660.00	1.16
<b>Current Assets</b>				
TRADE DEBITORS:		1,161,248.90		288.74
STOCK		0.00		0.00
Others debitor		232,921.07		57.92
Deposits & prepayments		39,237.09		9.76
Loan to Employees		150,000.00		37.30
HP interest in suspenses		6,437.00		1.60
Bank balances		-292,415.13		-72.71
CASH IN HAND		11,206.81		2.79
		1,308,635.74		325.39
<b>Current Liabilities</b>				
TRADE CREDITORS:	1,308,925.72			325.46
Others creditors	-450.00			-0.11
Others creditor	380,908.70			94.71
Accruals	2,480.20			0.62
AMOUNT DUE TO DIRECTOR	-641,523.93			-159.51
H.P. CREDITOR	36,115.38			8.98
SALES TAX	0.00			0.00
PROVISION FOR TAXATION	-996.00			-0.25
DEBT TO FINANCOR	2,012.00			0.50



### 12.2(a) Income Statement

A statement showing the account in the books of an organization showing the profit (or losses) made on its business activities with the deduction of the appropriate expenses.

Income Statement is showing the financial performance over the period.



### Sample of Income Statement

**SS Fatt Fatt SDN BHD (99988-G)**

Income Statement for the period ended 31 December, 2006

	Year-To-Date	%
<b>Sales</b>		
SALES - HANDPHONE	927,367.71	24.29
SALES - HANDPHONE ACCESSORIES	263.06	0.01
SALES - MEDIA PLAYER	2,118,917.54	55.50
SALES - MEDIA PLAYER ACCESSORIES	116,769.20	3.06
SALES - SHOWCASE	1,650.00	0.04
SALES - MEMORY CARDS	486,768.33	12.75
SALES - OTHERS	4,970.00	0.13
REPAIR - MEDIA PLAYER	795.00	0.02
REPAIR SALES	2,178.00	0.06
CASH SALES	<u>157,870.10</u>	4.14
	<b>3,817,548.94</b>	<b>100.00</b>
<b>Sales Adjustment</b>		
RETURN INWARDS	116,973.99	3.06
DISCOUNT ALLOWED	<u>334.98</u>	0.01
	<b>3,700,239.97</b>	<b>96.93</b>
<b>Less: Cost of Sales</b>		
STOCKS AT BEGINNING OF YEAR	402,405.00	10.54
PURCHASES - HANDPHONE	583,500.77	15.28
Purchases - HANDPHONE ACCESSORIES	3,367.00	0.09
PURCHASES - DIGITAL CAMERA	16,323.00	0.43
PURCHASES - MEDIA PLAYER	1,290,673.18	33.81
Purchases - ACCESSORIES (B)	142,637.70	3.74
PURCHASES - MEMORY CARD	497,309.57	13.03
Other purchases cost	12,892.09	0.34
Carriage Inwards & Transportation cost	<u>108,773.87</u>	2.85
	<b>3,057,882.18</b>	<b>80.10</b>
<b>Gross Profit/(Loss)</b>	<b>642,357.79</b>	<b>16.83</b>
<b>Less: Expenses</b>		
Finance cost	23,992.80	0.63

The ratio calculate base on sales.

**Income Statement comparison**

**Header field:** User can type any other phrase as they want (example Comparison between)

**Period 1 field:** User can type any word or phrase as they like (example 2006)

**Period 2 field:** User can type any word or phrase as they like (example 2007)

**Department :** **Tick the form** when user which to compare their business in different nature.

**Show Variance** **Tick the form** the system will calculate the different variance in the report.

**Show Ratio** **Tick the form** the system will calculate the ratio of the account over sales.

**Include Zero Balance:** **Tick the form** then the report will also include those accounts with zero balance.

**Sample Income Statement (with comparison of different period)**

88 Fatt Fatt SDN BHD (99988888)

Income Statement Comparison

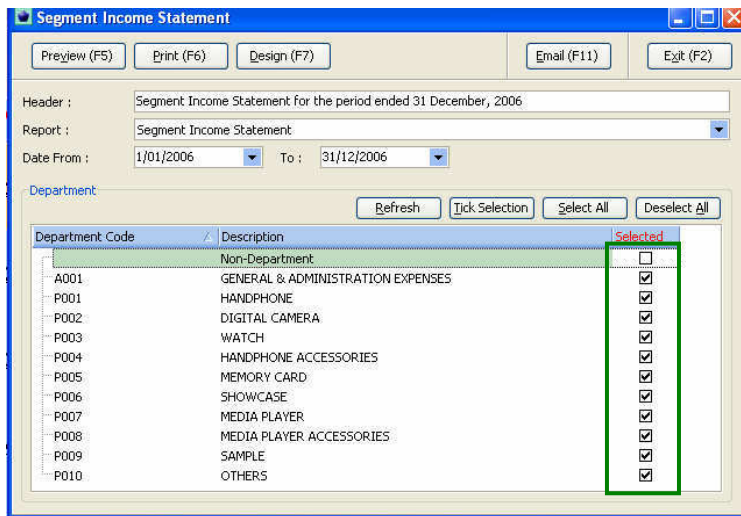
Period 1 From : 1/01/2006 To : 31/01/2006  
 Period 2 From : 1/01/2007 To : 31/01/2007

	Month To Date	Year To Date	Variance
<b>Sales</b>			
SALES - HANDPHONE	100,826.14	0.00	100,826.14
SALES - HANDPHONE ACCESSORIES	263.06	0.00	263.06
SALES - MEDIA PLAYER	433,288.34	0.00	433,288.34
SALES - MEDIA PLAYER ACCESSORIES	40.00	0.00	40.00
SALES - MEMORY CARDS	39,949.43	0.00	39,949.43
SALES - OTHERS	88.00	0.00	88.00
REPAIR SALES	65.00	0.00	65.00
CASH SALES	91,534.10	0.00	91,534.10
<b>Total of Sales</b>	<b>666,054.07</b>	<b>0.00</b>	<b>666,054.07</b>
<b>Sales Adjustment</b>			
RETURN INWARD	4,458.00	0.00	4,458.00
<b>Total of Sales Adjustment</b>	<b>4,458.00</b>	<b>0.00</b>	<b>4,458.00</b>
<b>Less: Cost of Sales</b>			
STOCKS AT BEGINNING OF YEAR	402,405.00	0.00	402,405.00
PURCHASES - HANDPHONE	33,165.00	0.00	33,165.00
Purchases - HANDPHONE ACCESSORIES	2,816.00	0.00	2,816.00
PURCHASES - DIGITAL CAMERA	16,323.00	0.00	16,323.00
PURCHASES - MEDIA PLAYER	479,770.13	0.00	479,770.13
Purchases - ACCESSORIES (B)	19,214.10	0.00	19,214.10
PURCHASES - MEMORY CARD	78,302.00	0.00	78,302.00
Other purchases cost	1,071.79	0.00	1,071.79
Carriage inwards & Transportation cost	379.86	0.00	379.86
<b>Total of Less: Cost of Sales</b>	<b>1,033,446.88</b>	<b>0.00</b>	<b>1,033,446.88</b>
<b>Gross Profit/(Loss)</b>	<b>-371,850.81</b>	<b>0.00</b>	<b>-371,850.81</b>

Comparing the financial performance of different 2 periods.

The system will automatic calculate the different between the 2 periods.

### 12.2(b) Segment Income Statement



Click **Select all** to tick all the department and click **Preview** the system will show you the **Segment Income Statement** as the figure below.

#### The purpose of segmental information

To provide information about enterprise which carry on several classes of business or operate in several geographical areas ,with different rates of profitability, different opportunities for growth and different degrees of risk

#### Sample of Segment Income Statement

**88 Fatt Fatt SDN BHD (99988-C)**

The income statement is shown by segment basis. This can allow user to compare their performance with few segments.

		Segment for the period ended 31 December, 2006						
		Total	A001	P001	P002	P003	P004	
<b>Total of Sales</b>		100.00	2,927,137.35	291,705.43	313,186.45	0.00	0.00	10,424.00
<b>Sales Adjustment</b>								
RETURN INWARD	2.69	78,853.99	1,051.70	0.00	0.00	0.00	0.00	
DISCOUNT ALLOWED	0.01	319.98	0.00	0.00	0.00	0.00	0.00	
<b>Total of Sales Adjustment</b>		2.70	79,173.97	1,051.70	0.00	0.00	0.00	
<b>Less: Cost of Sales</b>								
PURCHASES - HANDPHONE	19.85	580,940.77	0.00	542,937.06	0.00	0.00	0.00	
PURCHASES - HANDPHONE ACCESSORIES	0.12	3,367.00	60.00	216.00	0.00	0.00	3,091.00	
PURCHASES - MEDIA PLAYER	44.09	1,290,658.18	960.48	0.00	0.00	0.00	810.00	
PURCHASES - ACCESSORIES (B)	4.87	142,637.70	2,099.20	5,036.10	0.00	0.00	1,368.00	
PURCHASES - MEMORY CARD	16.35	478,668.82	852.60	11,292.00	0.00	0.00	0.00	
Other purchases cost	0.25	7,298.68	7,514.68	-16.00	0.00	0.00	0.00	

### 12.3 Management Cash Flow Report

#### Procedures

1. Select the date (period)
2. Tick the account code for the relevant bank account.
3. Click **print/preview** to view/print the report.

#### Sample of Management cash flow

#### Fatt Choi Trading

#### Management Cash Flow From 01 Jan 2006 To 31 Dec 2006

06/04/2007 9:25:21 PM

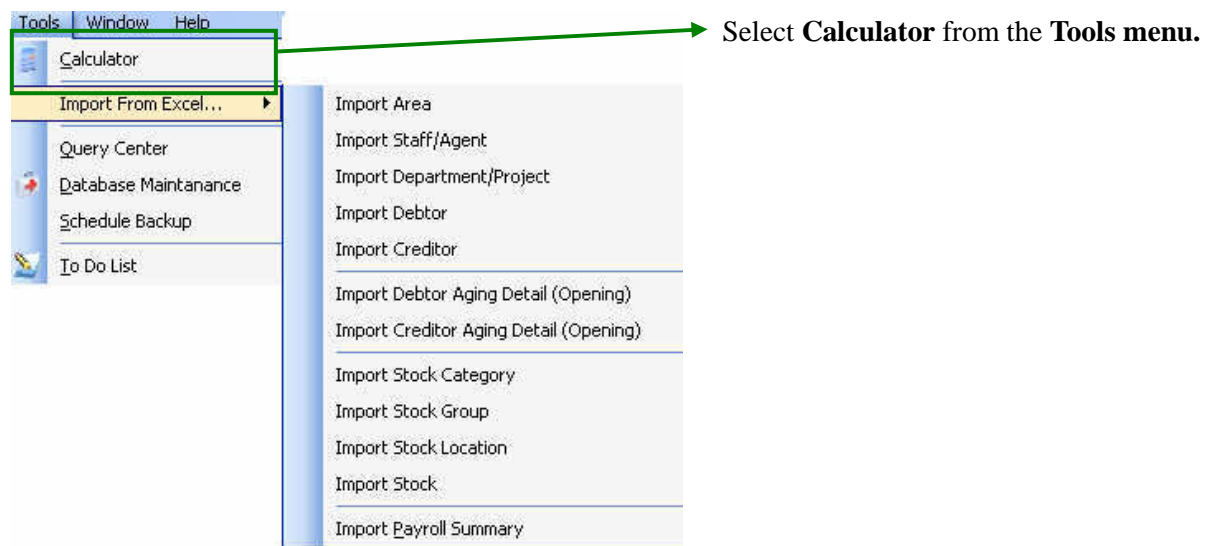
Date From : 01/01/2006 To : 31/12/2006

Page 1 of 1

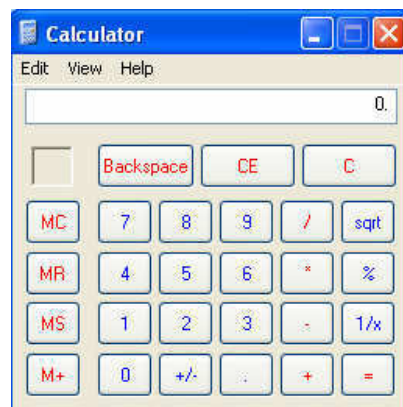
Description	Amount (RM)
<b>Balance BF</b>	10,002.50
<b>Cash Inflows</b>	
<b>Operating Activities</b>	
Trade debtors	11,040.00
	11,040.00
<b>Other Activities</b>	
Director a/c - Mok	4,000.00
	4,000.00
<b>Net Cash Inflows</b>	15,040.00
<b>Cash Outflows</b>	
<b>Investing Activities</b>	
Computer and software	1,673.00
	1,673.00
<b>Other Activities</b>	
Bonus	1,000.00
Printing, stationary and postage	3,870.00
Salaries, allowances & overtime	14,100.00
	20,643.00
<b>Net Cash Outflows</b>	-20,643.00
<b>Balance CF</b>	4,399.50



## Chapter 13 Tools



### 13.1 Calculator



The system can call-up the calculator to ease user whose wants to perform simple calculation.

### 13.2 Schedule Backup

**Schedule Backup**

Save Exit (F2)

Active Schedule Backup

**Schedule Settings**

Task Name : Masteritec\_givi

Run As : CHIN-8\Kea Sheng

Password : \*\*\*\* Confirm Password : \*\*\*\*

**Execution Time**

Execution backup daily This backup will be executed at this time

Execution backup daily

Execution backup weekly

Execution backup monthly

Time : 16:50

**Backup Settings**

Target Folder : E:\masteracc backup

Password : Confirm Password :

**Backup Type**

Compress Zip File (\*.zip)  SQL Text File (\*.sql)

To ensure the data will not be lost it is suggested user should backup their data everyday after working hour.

### 13.3 To Do List

**To Do List**

Refresh Exit (F2)

Add (F5) Edit (F6) Delete (F9)

Friday, March 02

March 2007

View By : Day

**Events Listing**

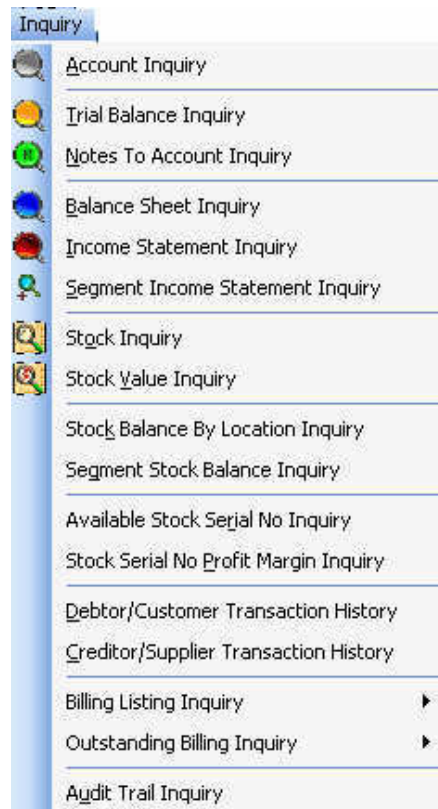
Done	Start	Finish	Caption	Location
<No data to display>				

The functions are to remind user of the particular important even on the particular time. The system will prompt up at alert message to user and remind user for the even they wrote for the particular time.

The functions of To Do List are actually similar with Microsoft Outlook.

## Chapter 14- Inquiry

### Main Menu



### Functions

**Check the availability status of the particular goods.**

**Check the availability status and the amount of the particular goods.**

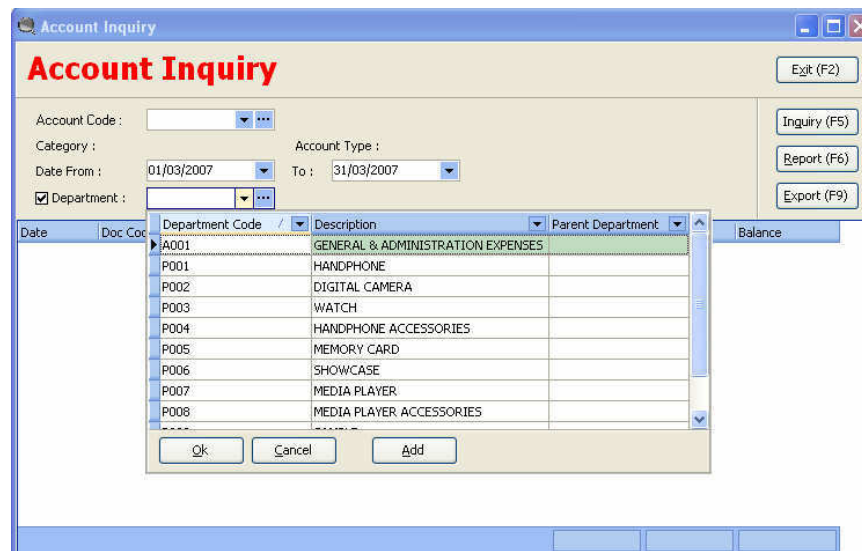
**Check the availability status of the particular goods by location basis.**

**Check the availability status and the amount of the particular goods by segmental basis.**

**Shown the history of goods that the customer purchased.**

**Shown the history of goods that we purchased.**

### 14.1 (a) Account Inquiry



### Procedures

1. **Select the account inquiry from the inquiry menu.**
2. **Select the account code, date from (period) and the department (if applicable) from the relevant field.**
3. **Click inquiry button after select those variables.**

### 14.1 (b) Account Inquiry

Date	Doc Code	Ref No	Description	Debit	Credit	Balance
31/12/2005			Balance B/F			0.00
			Opening Balance	153,000.00		153,000.00

The general features of account inquiry

### 14.2 Trial Balance Inquiry

Account Code	Description	Debit	Credit
1000/000	CAPITAL		50,000.00
1050/000	RETAINED EARNING		139,500.00
2000/100	MOTOR VEHICLES	153,000.00	
2000/105	ACCUM. DEPRN. - MOTOR VEHICLES		30,600.00
2000/200	FURNITURE & FITTING	5,552.60	
2000/205	ACCUM. DEPRN. - FURNITURE & FITTINGS		1,153.30
2000/300	OFFICE EQUIPMENT	20,745.50	
2000/305	ACCUM. DEPRN. - OFFICE EQUIPMENT		1,324.65
2000/400	RENOVATION (EXPO)	1,425.00	
2000/405	ACCUM. DEPN. - RENOVATION (EXPO)		142.50
2000/500	FURNITURE & FITTING (EXPO)	11,533.00	
2000/505	ACCUM. DEPN. - FURNITURE & FITTINGS (EX)		1,153.30
2000/600	AIR-CONDITIONER (EXPO)	670.00	
2000/605	ACCUM. DEPN. - AIR COND (EXPO)		67.00
2000/700	AIR-CONDITIONER - OFFICE	350.00	
		3,082,637.11	3,082,637.11

The general features of trial balance inquiry

### 14.3 Balance Sheet Inquiry

Description	Cost	Depreciation	Amount
<b>Fixed Assets</b>			
MOTOR VEHICLES	153,000.00	30,600.00	122,400.00
FURNITURE & FITTING	3,750.00	17.00	3,733.00
OFFICE EQUIPMENT	20,745.50	1,324.65	19,420.85
RENOVATION (EXPO)	1,425.00	142.50	1,282.50
FURNITURE & FITTING (EXPO)	11,533.00	1,153.30	10,379.70
AIR-CONDITIONER (EXPO)	670.00	67.00	603.00
AIR CONDITIONER - OFFICE	350.00	35.00	315.00
COMPUTER EQUIPMENT - OFFICE	13,769.00	1,974.70	11,794.30
RENOVATION	3,780.00	0.00	3,780.00
	<b>209,022.50</b>	<b>35,314.15</b>	<b>173,708.35</b>
<b>Other Assets</b>			
INVESTMENT			4,660.00

The general features of balance sheet inquiry

### 14.4 Income Statement Inquiry

Description	Department Code	Parent Department	Ratio (%)
<b>Sales</b>			
SALES - HANDPHON	P001		16.62
SALES - MEDIA PLAY	P002		58.70
SALES - MEDIA PLAY	P003		7.21
SALES - MEMORY CA	P004		16.87
SALES - OTHERS	P005		0.55
REPAIR - MEDIA PLA	P006		0.04
REPAIR SALES	P007		0.01
			<b>100.00</b>
<b>Sales Adjustment</b>			
RETURN INWARDS			4.28
DISCOUNT ALLOWED			0.00
			<b>95.72</b>
<b>Less: Cost of Sales</b>			
STOCKS AT BEGINNING OF YEAR			402,40

The general features of income statement inquiry

### 14.5 Segment Income Statement Inquiry

**Segment Income Statement Inquiry**

Date From : 01/01/2006 To : 31/12/2006  Include Zero Balance

Department:

Department Code	Description	Selected
A001	Non-Department	<input checked="" type="checkbox"/>
P001	GENERAL & ADMINISTRATION EXPENSES	<input checked="" type="checkbox"/>
P002	HANDPHONE	<input checked="" type="checkbox"/>
P003	DIGITAL CAMERA	<input checked="" type="checkbox"/>
P003	WATCH	<input checked="" type="checkbox"/>

Description	Ratio (%)	Total	Non-Department	A001
Sales				
SALES - HANDPHONE	24.29	927,367.71	147,991.09	291,705.43
SALES - HANDPHONE ACCESSORIES	0.01	263.06	0.00	0.00
SALES - MEDIA PLAYER	55.50	2,118,917.54	522,671.50	664.20
SALES - MEDIA PLAYER ACCESSORIES	3.06	116,769.20	64,231.70	60.00
SALES - SHOWCASE	0.04	1,650.00	0.00	0.00
SALES - MEMORY CARDS	12.75	486,768.33	150,202.30	4,195.80
SALES - OTHERS	0.13	4,970.00	4,870.00	0.00
REPAIR - MEDIA PLAYER	0.02	795.00	315.00	0.00
REPAIR SALES	0.06	2,178.00	130.00	0.00
CASH SALES	4.14	157,870.00		
<b>Total of Sales</b>	100.00	3,817,548.00		

The general features of segment income statement inquiry

### 14.6 Stock Inquiry

**Stock Inquiry**

Stock Code : MP4-HT 509 (512MB) MEDIA PLAYER HT-509 (512MB)

Date From : 01/01/2006 To : 31/12/2006

Location :

Department :

Date	Doc No	Description	Stock In	Stock Out	Balance	Cost	Price	Amount
01/01/2006		Balance B/F			0			
22/08/2006	INV-06080011	MEDIA PLAYER HT-509 (512MB)		1	-1		175	175.00

The general features of stock inquiry

### 14.7 Stock Value Inquiry

**Stock Value Inquiry**

Exit (F2)

Stock Code : DS-NOK6280 DUMMY SET-NOKIA 6280

Date From : 01/01/2006 To : 31/12/2006

Costing Method : Weighted Average Cost (WAC)

Inquiry (F5)

Report (F6)

Export (F9)

Date	Doc No	Description	Stock In	Stock Out	Balance	Unit Cost	Value	Total Value
01/01/2006		Balance B/F			0	0		0.00
21/07/2006	GRN 0220	DUMMY SET-NOKIA 6280	4		4	12	48	48.00

4 0

The general features of stock value inquiry

### 14.8 (a) Audit Trail Inquiry

**Audit Trail Inquiry**

Exit (F2)

Date From : 01/01/2006 To : 31/12/2006

User Code : master

Action Filter:  Insert  Edit  Delete  Others

Inquiry (F5)

Export (F9)

Form Name Selected

- 1. File
  - Open Account Book
  - Backup Account Book
  - Company Profile
  - Accounting Period
  - Default Acc. Setting

Select All

Deselect All

Form Name

Date	Code/Document No.	Version	Action	User Code	Remarks	Zoom
09/08/2006 2:58:36 PM	3011/000		32 Edit	master	BANK - RHB BANK BERHAD[Date From :01	<input checked="" type="checkbox"/>
09/08/2006 2:58:52 PM	3011/000		33 Edit	master	BANK - RHB BANK BERHAD[Date From :01	<input checked="" type="checkbox"/>
09/08/2006 3:00:43 PM	3011/000		34 Edit	master	BANK - RHB BANK BERHAD[Date From :01	<input checked="" type="checkbox"/>
09/08/2006 3:06:17 PM	3011/000		35 Edit	master	BANK - RHB BANK BERHAD[Date From :D	<input checked="" type="checkbox"/>
09/08/2006 3:07:52 PM	3011/000		36 Edit	master	BANK - RHB BANK BERHAD[Date From :D	<input checked="" type="checkbox"/>
09/08/2006 3:09:19 PM	3011/000		37 Edit	master	BANK - RHB BANK BERHAD[Date From :D	<input checked="" type="checkbox"/>
09/08/2006 3:18:45 PM	3011/000		38 Edit	master	BANK - RHB BANK BERHAD[Date	<input checked="" type="checkbox"/>
09/08/2006 3:20:20 PM	3011/000		39 Edit	master	BANK - RHB BANK BERHAD[Date	<input checked="" type="checkbox"/>
09/08/2006 3:21:29 PM	3011/000		40 Edit	master	BANK - RHB BANK BERHAD[Date	<input checked="" type="checkbox"/>
09/08/2006 3:30:38 PM	3011/000		41 Edit	master	BANK - RHB BANK BERHAD[Date	<input checked="" type="checkbox"/>

The general features of audit trail inquiry

14.8 (b) Audit Trail Details

**Audit Trail Details**

Form Name : **Bank Reconciliation**  
 Code/Document No. : **3011/000**  
 Date : **09/08/2006 3:07:52 PM**  
 User Code : **master**  
 Action : **Edit**  
 Version : **36** Compare to Version : **35**

Exit (F2) Inquiry (F5)

Details

Navigation: << < > >> **Bold** = New Record Added ■ = Data Modified ■ = Record Deleted

Version 36							
Date	Cheque No	Description	Document No	Debit	Credit	Cleared	Date Cleared
13/04/2006	RHB 190606	NOP CELLULAR SDN BHD-INV L0018536	RPV0604062		747.9	N	
27/04/2006		LEDGER CANCELLED	ROR0604046			N	
28/04/2006	RHB 216234	EL INNOVATION SDN BHD-INV CIN00000028LY	RPV0604061		845	Y	01/06/2006
28/04/2006	RHB 216235	BANK-RHB-NOP CELLULAR INV L0018733	RPV0604063		490	N	
02/05/2006	RHB 216244	NOP CELLULAR SDN BHD-INV L00188313	RPV0605051		600	N	

Version 35							
Date	Cheque No	Description	Document No	Debit	Credit	Cleared	Date Cleared
08/10/2005	RHB 113513	Payment	PVR0510005		10620	Y	31/01/2006
10/10/2005	RHB 113514	Payment	PVR0510006		6150	Y	31/01/2006
19/11/2005	RHB 113522	Payment	PVR0511005		2400	Y	31/05/2006
29/12/2005	RHB 190384	Payment	PVR0512018		955	Y	31/01/2006
30/12/2005	PVR0512017	Payment	PVR0512017		1866	Y	31/01/2006

The general features of audit trail inquiry

14.9 (a) Outstanding purchases order & Outstanding goods received note

**Purchases Order**

Load From... Search (F3) Exit (F2)

Add (F5) Edit (F6) Save (F7) Cancel (F8) Delete (F9) Print (F11) << < > >>

Date : 21/03/2007  Closed Address : 888  
 P. Order No : PO 00000001  Auto (F12) Jalan Ta Ta  
 Creditor Code : 8000-80001 Creditor Name : Big Big supplies Phone : 03-7994 4886 Fax : 03-7964 6658  
 Agent Code : Term : 60 Attention : Mr. Lim Fa  
 Reference No : Area : Validity :  
 Description : Delivery Term :

1. Purchases Order Item 2. Note More (F4)

Department :  Location : Item Format : Standard Customize Insert Row Move Up Remove Row Move Down

No	Item Code	Description	LIOM	Quantity	Unit Price	Amount
1	D001	Dunhill	box	100	30.00	3,000.00
2	Eng101	Energizer AA- 4 pick	Box	20	80.00	1,600.00
3	Gill001	Gillette- 3 layers	unit	100	8.00	800.00
4	Ever001	EverReady- Red- AA (2 units)	Card	500	2.50	1,250.00

Row 1 of 5 720 6,650.00

**Net Total : 6,650.00**



14.9 (b) Outstanding purchases order & Outstanding goods received note

No	Item Code	Description	UOM	Quantity	Unit Price	Amount
1	D001	Dunhill	box	50	30.00	1,500.00
2	Eng101	Energizer AA- 4 pick	Box	10	80.00	800.00
3	Gill001	Gillette- 3 layers	unit	50	8.00	400.00
4	Ever001	EverReady- Red- AA (2 units)	Card	25	2.50	62.50
Row 1 of 5						2,762.50
Net Total :						2,762.50

- 1. Copy From Purchases Request Ctrl+1
- 2. Copy From Purchases Order Ctrl+2
- 3. Copy From Goods Received Note Ctrl+3
- 4. Transfer From Purchases Order By Document Ctrl+4
- 5. Transfer From Purchases Order By Item Ctrl+5

User can copy the item code from the purchase order.

14.9 (c) Outstanding purchases order & Outstanding goods received note

Goods Received Note					Billed		Outstanding			
No	Date	Stock Code	Qty	UOM	Qty	UOM	No	Date	Qty	UOM
Creditor Name : Big Big supplies										
GRN 00000001	21/03/2007	D001	50	box					50	box
GRN 00000001	21/03/2007	Eng101	10	Box					10	Box
GRN 00000001	21/03/2007	Gill001	50	unit					50	unit
GRN 00000001	21/03/2007	Ever001	25	Card					25	Card
									135	135
									135	135