DIGITA
INTERNATIONAL

Business Controller

for the

AMSTRAD PCW COMPUTER

written by

STUART TRANTER

DIGITA INTERNATIONAL LIMITED

With grateful acknowledgement to the following:

Hays Allan
Chartered Accountants

E. Dickinson, F.C.A.

This program has been prepared for use by the general public and every effort has been made to make a complex subject as clearly understandable as possible, to anyone with limited accounting knowledge. No responsibility, however, is accepted for possible misrepresentation or omissions arising from the need to simplify this complex subject matter or indeed to obviate the necessity to seek advice from an appropriate professional source.

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Business Controller

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Introduction

This manual will cater for those who have computing experience and also for those who are embarking on a computerised accounting system for the first time. However, from whatever point you wish to start I do suggest that you read the first sections very carefully and you'll probably save a lot of time by working through the tutorial section. This doesn't take long and it will enable you to become familiar with the central parts of the program.

If you are reasonably experienced, and patience is not one of your virtues, then it is possible to get going quickly by reading the QUICK START FOR EXPERIENCED USERS section. This will quickly point you in the right direction, and avoid unnecessary detail.

The program itself is designed to cope with most errors you're likely to make and will give prompts all the time. One small word of caution, the package is not designed to replace an accountant and I do suggest that you refer to your accountant if in any doubt before producing final reports such as Profit and Loss and Balance Sheet, in order that adjustments can be made using the journal routines if necessary.

Your Business Controller package should consist of:

1. A5 Ring Binder in which this manual is contained.
2. 3″ disc labelled "Business Controller".
3. User Registration and Support Card.
4. Quick reference wall chart.
5. 5 self-adhesive 3″ disc labels to be used for your account data discs.
6. Accountant's Guide.

Recent amendments

Any amendments to the program not covered in this manual will be included on the disc in a file called "READ.ME". Check to see if this file exists, and print it using the following procedure:

Step	Action
1	Switch on the computer and insert the Amstrad utility disc side 2 into drive A. The operating system will load and show the A> on the screen.
2	Put the disc supplied by Digita (side 2) into drive A, and type dir read.me and then press ENTER. If the file does not exist you will see the message "NO FILE", otherwise the file name "READ.ME" will be shown on the screen.
3	If READ.ME appears on the screen hold down the ALT key, and at the same time press P. Then enter the following command type read.me The file will be listed on the screen and the printer. Press ALT and P again to cancel printer.

General System Overview

System Design and Features

The main features are as follows:

1. Double entry routines for transactions through the cash/bank accounts and the sales/purchase ledger control accounts.
2. Journal facility for the initial set-up of accounts or for adjustments to any of the accounts.
3. The facility to produce the following screened or printed reports:

   A. listing of all the nominal account titles.
   B. monthly transaction summaries.
   C. screen VAT memo account balances (sales/net purchases, and VAT accounts).
   D. a facility to print out all or part of the audit trail either by account, reference, transaction type or by dates.
4. The facility to extract regular management information such as cash/bank balances, debtors and creditors, sales, overheads, etc.
5. Screen prompts throughout the program to facilitate ease of use.
6. Storage of VAT information to assist in the preparation of periodic VAT returns.
7. Error trapping routines to minimise input errors.
8. The facility to handle the financial transactions of sole traders, partnerships, limited companies, clubs, etc.
9. A facility to define the function keys in order to reduce typing when entering the same information frequently.
10. A range of accounting ratios to aid analysis, and measure performance.

Users registered for VAT are reminded that it is a statutory requirement to inform their local VAT office when they change their accounting records on to a new computerised system.

Business Controller is divided into two parts:

1. The Accounts Section
2. The Report Section

Accounts:

There is a total of 199 nominal accounts, a large number of which may be defined by the user. You may have up to four cash control accounts, six bank control accounts, one sales ledger, and one purchase ledger control account. The program will automatically store a data file consisting of:

1. The account titles.
2. The current cumulative balance on each account, (debit or credit).
3. The net movement on each account for every month of the year.
4. The VAT net sales and net payments which are automatically created and maintained by the program.
5. A full audit trail showing every transaction made. The audit trail can be spread over any number of discs and the program will prompt at the correct time to change discs should this be necessary.

It is possible to either enter data using the transactions option, which gives automatic double entry, or alternatively just enter all the information using the journal to purely produce the final reports.

Appendix 2 indicates the location of the nominal accounts and either the Profit and Loss Account or Balance Sheet. This is for the guidance of anyone who wishes to set-up or redefine any of the accounts to meet the requirements of their own business.

Reports:

The Report part of the package enables a trading, Profit and Loss Account and a Balance Sheet and accounting ratios to be produced whenever required. Comparative or budget figures can be shown alongside the actual figures.

Creating a Start of Day Disc

The "Start of Day Disc" is the disc used to load the Business Controller programs into the computer's memory.

Business Controller is on side 1 of the disc supplied, and on side 2 the reports section and example files. In order to function correctly Business Controller needs several other programs from the utility disc to also be copied on to side A. These are not supplied by Digita due to copyright. However, the package does include a program that will copy all the correct programs on to the disc for you. To create a Start of Day Disc proceed as follows:

Procedure for Computers with one drive fitted

Step	Action
1	Switch on the computer and insert the utility disc (side 2) supplied by Amstrad, or a copy of it. The CP/M operating system will load, and show the A> on the screen.
2	Type: disckit and press ENTER. If DISCKIT? appears on the screen you have the wrong disc in the drive.
3	The disckit utility is described in the Amstrad manual book 1 page 73. Use this to make a copy of the disc supplied by Digita (both sides), and then EXIT back to the A>.
4	With the utility disc in the drive type the following command, including spaces, after the A>. b:submit install and then press ENTER.
5	Whenever the prompt "Put the disc for B: into the drive then press any key" appears make sure that the Amstrad utility disc is in the drive (side 2 nearest screen), and then press any key. This will already be in place when first asked.

Whenever the prompt "Put the disc for A: into the drive then press any key" appears make sure the copy of the Business Controller you have just made is in the drive (Side 1 nearest the screen), and then press any key.

6 The program will automatically copy the correct programs onto your start of the day disc side 1.

7 When the A> appears put the utility disc supplied by Amstrad (side 2 nearest the screen) back in the drive.

8 Again, type the following command, including spaces, after the A>.

b:submit install

9 Whenever the prompt "Put the disc for B: into the drive then press any key" appears make sure that the Amstrad utility disc is in the drive (side 2 nearest screen), and then press any key. This will already be in place when first asked.

Whenever the prompt "Put the disc for A: into the drive then press any key" appears make sure the copy of the Business Controller you have just made is in the drive (Side 2 nearest the screen this time), and then press any key.

10 The program will automatically copy the correct programs onto your start of day disc side 2.

11 When M> appears on the screen the start of day disc is ready for use. If you wish to run the program, put side 1 nearest the screen then press and hold down EXTRA + SHIFT + EXIT.

Procedure for Computers with two drives fitted

Step	Action
1	Switch on the computer and insert the utility disc (side 2) supplied by Amstrad, or a copy of it in drive A. The CP/M operating system will load, and show the A> on the screen.
2	Type: "disckit" and press ENTER. If DISCKIT? appears on the screen you have the wrong disc in the A drive.
3	The disckit utility is described in the Amstrad manual book 1 page 73. Use this to make a copy of the disc supplied by Digita (both sides), and then EXIT back to the A>.

4 With the utility disc in drive B, and the disc you have just copied onto in drive A, type the following command, including spaces, after the A>.

b:submit install

and then press ENTER.

5 The program will automatically copy the correct programs onto your start of day disc side 1.

6 When the 'A' prompt appears, turn the disc in drive A over to put side 2 nearest the screen, and then type again the following command after the A>.

b:submit install

and then press ENTER.

7 The program will then copy the correct programs onto your start of day disc side 2.

8 When M> appears on the screen the start of day disc is ready for use. If you wish to run the program, put side 1 nearest the screen then press and hold down EXTRA + SHIFT + EXIT.

Computer Terminology

Menu	When a computer program, such as this package, displays a series of options on the screen for you to select, it is called a 'menu'. As you work through the program you will see that you are constantly presented with differing screens (menus) from which you make your selection. You do this by moving the 'menu cursor' (that is the option shown in reverse colours) to the required place and then press ENTER or RETURN. This type of program is called 'Menu-driven'. This is by far the safest and simplest way of using a computer.
Data	This is information, as opposed to instructions. For example, your DATA DISC is the disc containing the information relating to your particular accounts, whereas the PROGRAM DISC contains the instructions for your computer to manipulate that information.
Character	This is a single letter or number.
String	This is several letters or numbers together, for example a word, number or sentence.
CP/M	This stands for 'Control Program for Microcomputers', and is known as the 'Operating System' for your computer. It performs many functions, including running the keyboard, screen and disc drives, and is the working environment for most programs, including Business Controller. More information can be found in the manual supplied by Amstrad. Whenever you get A>, B> or M> on the screen (these are known as prompts) you are communicating with the computer directly via the Operating System, rather than Business Controller.
Utility Disc	This is a disc supplied by Amstrad, and contains several programs you will need when running Business Controller (such as DISCKIT for copying and formatting discs). For ease of use the required programs are automatically copied onto your Start of Day disc.
Cursor	Small green square showing where the next character typed will appear on the screen.

Default Data	This is data suggested for input by the program, and will appear with the cursor in some cases. It can either be changed, or deleted as described under 'Operating Notes'.
Upper Case	This means capital letters. If you prefer, all letters can be entered in upper case by pressing ALT and ENTER together.
Integer	This is a whole number without any decimal point.

Operating Notes

N.B. Another copy of this page appears at end of manual, and may be removed for reference.

When the program asks for information from you there are two ways in which it may be entered:

1. When you are prompted for an input such as a file name which requires more than one key press it will be necessary to enter your response followed by ENTER or RETURN. Whenever ENTER is mentioned in this manual it is also possible to use RETURN. The only difference is that ENTER auto-repeats when held down which is useful in some cases.

   A cursor (small green square) will be displayed on the screen at the appropriate place. The maximum number of characters allowed for any particular input is indicated by even smaller green squares as necessary.

   It is also common for a default, or previously entered data, to be displayed ready for amendment if necessary with the cursor positioned on the first character. In order to reduce the possibility of errors it has been designed so that only legal keys can be used (in most cases). The variations are:

   File names — only eight characters will be accepted and spaces or illegal keys will cause a bleep. Letters will be shown in upper case. It is not possible to exit without making a valid entry.

   Numeric — only numbers and decimal point are legal. The maximum is as required by the input.

   Money — this is entered as for numeric but with commas automatically placed as necessary when ENTER is pressed. You will always be prompted to indicate whether the amount is a credit or debit. The maximum amount allowed is £9,999,999.99p.

   Character — this is the most common and allows most keys to be used.

   Date — this must be in the format DD/MM/YY. It is checked by the program (32/12/87 illegal for example) and then stored in memory as an integer. This means that searches between dates are possible or to have chronological lists produced. All illegal entries will cause the cursor to return to the start with ENTER and EXIT disabled.

Editing of the line with the cursor on is as follows:

DEL— Delete character under the cursor.

—DEL Delete the character to the left of the cursor.

CAN will delete the complete line.

CUT will restore original data if available.

LEFT ARROW will move cursor left.

RIGHT ARROW will move cursor right.

UP ARROW will move the cursor to the previous entry but only if allowed by the program at that point and subject to the data entered being legal.

If you prefer to use the numeric keypad for entering data instead of the numbers along the top of the keyboard, press ALT and RELAY. This will disable the arrow keys, however.

2. If the response required is a single letter, e.g. "Confirm to Delete? (Y/N)", then a cursor will not appear, and it is not necessary to press ENTER after pressing the correct key (e.g. press Y for yes). Only valid keys will be accepted.

Escape

EXIT will be used in some cases, as described later. It's precise use varies according to the circumstances, but it will often return to the main menu, or finish the work in progress.

Errors

These are dealt with in various ways. In obvious cases, such as entering an illegal date or number out of range, the entry will be ignored, and the cursor will wait for a different input.

When an error is due to mis-operation a message will be displayed. For example, if you tried to print the balance sheet before you printed the profit and loss account.

In more drastic cases, (it is not possible to foresee every possible thing you might do wrong!), an error trapping routine will prevent the program crashing, and attempt to make sure no data can be lost. This will be given in the form of a two letter reference with an audible warning. Make a note of this reference as it can be used by Digita to help solve any operational problems. Please contact your accountant regarding only accountancy problems. Please see appendix 5. After pressing any key you will be returned to the main menu.

Computers with one disc drive fitted — general notes

The program has been designed to always store your account data on the B drive. For computers with only one disc drive the operating system acts as if there were two discs fitted by renaming the top disc drive to drive B. This is indicated at the bottom right hand corner of the screen. When it is necessary to put your data disc in you will get the prompt at the very bottom of the screen.

<put the disc for B: into the drive and then press any key>

(the colon means drive). This will happen when you first load the program. After that the prompt at the bottom right hand corner of the screen will say the drive is B and from that point on you can consider your only disc drive to be the drive B.

Another time when the designation of the drive changes is when you choose the REPORTS option from the main menu. In this case it will be necessary to use side 2 of your start of day disc when prompted for the disc in drive A, and then replace it with the disc containing your accounts when prompted for the disc for the B drive.

This manual is written as if you physically had two disc drives.

Summary — Start with side 1 of your start of day disc to load Business Controller.

Put in a new formatted disc, or existing account data disc, if prompted for the disc for drive B.

Put in side 2 of your start of day disc when prompted for the disc for drive A.

Computers with two disc drives fitted — general notes

Your account data will always be stored on a disc in the B drive. When you first load the program it is important to put either your program disc or if you're starting a new file to put a new formatted disc in the B drive.

Once Business Controller has loaded, and the program is prompting for a file name, turn the disc in drive A over to put side 2 nearest the screen.

Audit Trails

The program will keep a full audit trail of every transaction and journal entry made. There is no limit to the number of entries that can be made in any accounting period and you will be prompted to insert a new disc at the correct time and label the discs correctly.

Whenever you first load the file you always load the last data disc used. This is referred to as the "current disc", whereas other discs are known as "audit trail discs".

Data Files and Security

It is strongly suggested that you keep at least one back-up copy of the data currently being used. This can be done using DISCKIT which is automatically loaded and run when the FINISH option is chosen from either the main or report menus.

The program has been designed so that if you switch the computer off without using the FINISH option no data should be lost. There is an automatic routine that checks the audit trail and all the account information are fully compatible and the program will adjust the accounts to make sure they tie up with every transaction and journal entry made. However, if you switch off while the program is actually accessing a disc there is a possibility you could corrupt the data on the disc, and in this case it will be necessary to use your back-up copy.

1 Users MUST make regular daily backups of their data discs, preferably using the grandfather routine explained in the next section.

2 Under no circumstances remove discs from the disc drive when the red indicator light is on, or when the computer is processing an input. The only time discs should be removed is when prompted by the program, or as indicated in the manual.

3 Do not switch the computer ON or OFF with discs inserted.

4 Keep discs away from magnetic and heat sources such as televisions, monitors, heaters, loudspeakers, etc.

5 Handle discs with care. Do not drop, or touch the disc surface. Keep them clean and return to plastic case after use.

6 Only move the computer when absolutely necessary, and NEVER when switched on.

Data Backups

The standard method of securely backing up your data discs is as follows:

1 For each current data disc you use when running the program keep 3 copies.

2 Label the 3 copies Grandfather, Father and Son.

3 After each day of processing, copy the contents of the data discs you have been using onto the next logical relatives. For example, if you have been using GRANDFATHER, copy the contents onto FATHER. If you have been using FATHER copy the contents onto SON. If you use SON, copy it onto GRADFATHER. Be sure to check you are copying the discs the right way, and not only the previous day's work. This is illustrated below:

$$\begin{tikzcd} & \text{FATHER} \arrow[dr] & \\ \text{SON} \arrow[ur] & & \text{GRANDFATHER} \arrow[ll] \end{tikzcd}$$

4 At the next session use the next version of the data disc, i.e. FATHER if you had previously been using SON.

You may find it helpful to keep a simple log, showing the date each disc was used. Whenever data is loaded the program gives the date it was last used as an additional check.

This method will ensure you have two copies of data at any one time.

Quickstart for Experienced Users

This section is an alternative starting point for experienced users only who are reasonably familiar with the PCW computer, and have some knowledge of computerised accounting systems. It is not intended to be comprehensive, and reference to other parts of the manual may be necessary.

Step	Action
1	Make a backup copy of the disc supplied by Digita using DISCKIT. This will become the "Start of Day" disc.
2	It will be necessary to copy the following programs from your Amstrad system discs onto side 1 of the "Start of Day" disc: CP/M operating system, (Ends with .EMS) DISCKIT.COM PIP.COM SUBMIT.COM
3	Copy DISCKIT.COM onto side 2 of the "Start of Day" disc.

NOTE: You may now boot up to the "Start of Day" disc. The program always uses drive B for data, and drive A for the program disc with most programs copied to M drive. Side 2 of "Start of Day" disc will be needed when using REPORTS MENU option. However, very little disc swapping is necessary with PCW 8256 computers.

Using the Editor.

DEL→	Deletes character under cursor.
←DEL	Deletes character to left of cursor.
CAN	Deletes line.
CUT	Restores line.
UP ARROW	Will move cursor back to previous line, in some cases.
PTR	Used to set printer, as described in Amstrad manual.
EXIT	Will often abort current task.

Types of input.

DATE	Use DD/MM/YY format. Checked by program.
MONEY	Maximum amount £9,999,999.99p. Do not use minus sign.
FILE NAME	Only valid characters allowed. 8 Characters maximum.
NUMERIC	Invalid characters disabled.
CHARACTER	This allows most keys.

4 When using for the first time it will be necessary to load DEFAULT data option, as prompted by the program. This loads standard nominal account titles as listed in appendix 1.

5 Set up system parameters as when prompted for SYSTEM CONFIGURATION. Use all four arrow keys to amend as necessary, and then EXIT. Please note that "Today's Date" is used by the program to update the appropriate month's nominal account. The last six items under configuration are used for the final accounts.

6 EXIT from configuration, and the new file will be created, followed by the main menu.

7 Please refer to appendix 1 for explanation of how the 199 nominal and 4 memo accounts are used by the program, and then amend any titles as necessary using the CHANGE ACCOUNT TITLES option. These may then be printed for reference using the PRINT ACCOUNT TITLES AND CODES option.

8 DEFINE FUNCTION KEYS may be used if necessary to define any of the four function keys to any string of characters for ease of input.

9 Use the TRANSACTIONS option to enter receipts, payments, sales and purchase transactions. Double entry is automatic. Up to 100 transactions may be entered in a single batch, and each transaction may be posted to 5 accounts. Each posting may have a reference included. The program will automatically update the memo accounts (see VAT SUMMARY option) to assist with the preparation of VAT returns.

10 Use the JOURNAL option to make direct amendments to any nominal or memo account. Use this option with caution!

11 LIST AUDIT TRAIL will show all entries made to the accounts. This will be automatically arranged into appropriate categories. There is also an option to provide a "Permanent File Copy". See reference section for more details.

12 The REPORTS MENU gives options to provide Trial Balance, Profit & Loss, Balance Sheet and accounting ratios. Comparatives may also be shown alongside each set of figures.

13 Always use the FINISH option when the session is over. This will ensure all data is correctly saved to disc. However, automatic routines will attempt to correct any errors when a file is loaded.

An option to use DISCKIT is also given from the main menu. After using disckit the main menu will be screened again.

14 To re-start Business Controller

type m:bc

from the B>.

TUTORIAL SECTION

Getting to know Business Controller.

You should now have created your start of day disc and have some idea about the main facilities available. The purpose of this section is to work through step by step setting up demonstration accounts. This will help demonstrate the concept behind Business Controller's design.

Load the program and set up a file as explained in the reference section SET UP NEW FILE (steps 1 to 10) on page 36. The screen should be showing the main menu.

Position the cursor onto the title "System Configuration" by using the down arrow key and then press ENTER or RETURN. Whenever ENTER is mentioned in the manual you can use RETURN and vice versa the only difference being that ENTER auto-repeats when it's held down. Press ENTER, the screen will clear and you will be taken to the "System Configuration" option that you would have used when you first set up this file.

Using the up and down arrows you can then change any of that data. But we won't do that for now. Just simply press Exit and that will take us back to the main menu with the cursor on "System Configuration" again.

Press the down arrow again and then press ENTER to change account titles. If you look at Appendix 1 at the back of the manual you will see 199 nominal codes and titles listed.

At the bottom of the screen it is possible to enter an account code. Try entering number 3 and then press ENTER and you will be given an option to enter a new title associated with account code 3. You can either amend the existing title or delete it by pressing CAN and then enter a new title.

It is VITAL to remember that although it's possible to change the title it doesn't change the way the program handles those particular account codes. For example, account code 3 will always be treated as a SALES code whatever name you give it. Refer to the appendix at the back of the book before changing titles to make sure that you don't change the type of transaction.

Press EXIT and then the down arrow again to move the cursor onto "Print Account codes and Titles." This option, if chosen, will give a printed copy of all account codes and titles for the current file.

Press the down arrow again and you will come to the option "Define Function Keys". Press ENTER and the screen will be as shown below:

Function Key 1 :

Function Key 3 :

Function Key 5 :

Function Key 7 :

Use arrows to amend, then EXIT

By using the normal editing keys it's possible to define any of the four function keys with any particular characters. This could be useful if you use a particular reference frequently when entering transactions to save having to keep typing the same reference. For example, typing "Jones & Company" after the prompt "Function Key 1" will cause "Jones & Company" to be entered whenever Function Key 1 (f1) is pressed.

Press EXIT and you will be taken back to the main menu again.

Now press the down arrow again and the cursor will move to "Transactions". Press ENTER and a small sub-menu with seven options will appear, as shown below.

Return to Main Menu
Cash Receipt
Bank Receipt
Sales Invoice
Cash Payment
Bank Payment
Purchase Invoice

Please Select using arrows, and then press ENTER

This menu is used to select the type of transactions to be entered. Any transactions entered results in automatic double-entry. Your accountant will advise on the principles of double entry book-keeping.

Press the down arrow once to Cash Receipts, press ENTER and you will have another sub-menu with several options. The first one is Cash (1). Press ENTER again.

** CASH RECEIPTS **

Cash (1)
Petty Cash

Please Select using arrows, and then press ENTER

All receipts, payments or sale/purchase ledger double entry routines allow for up to 100 transactions per batch and each transaction may be analysed and posted to a maximum of five separate accounts. As you enter this data the information is stored in memory and at that stage it is possible to amend any of the transactions you've entered. The program will check that they add up to the batch total, although this facility is not absolutely necessary if you don't happen to know what the batch total is. When you're happy with all the entries, the transactions for that batch are saved to disc.

It is strongly advised that prior to processing data you organise your data into manageable batches and use batch labels as a permanently retained record showing the following information:

1. The processing date
2. The batch number (this is given on the screen)
3. The batch control total
4. The number of transactions
5. The total for each transaction

The batch printout from the program will be organised into the following seven categories:

1. Cash receipts
2. Bank receipts
3. Cash payments
4. Bank payments
5. Sales ledger
6. Purchase ledger
7. Journal activity

The program is prompting for a batch total. If you just press ENTER here without entering any amount, or EXIT you'll be taken back to the transaction main menu. However, for the moment enter 1000 and press ENTER. You will notice it is shown in the format 1,000.00 after you press ENTER.

The cursor will now move down to the next prompt, "Number of transactions". Enter 2, but before you press ENTER try pressing the up arrow and you will notice that if necessary you could go back and amend the batch total. Press the down arrow again and you can come back to the number of transactions. Press 2 again because your original 2 would have deleted when you pressed the up arrow.

When you press ENTER there will be a short pause while the program checks the disc space. This is because all the data will be stored temporarily in memory and it is important that the program knows in advance that there is sufficient space to fit your data on. If it had been unable to find disc space it would then go into a routine to change the disc, but this will be covered later.

The next prompt is to enter an amount for each transaction. Enter 500. We can now post our £500.00 cash receipt to up to five different accounts. Press 1 and then ENTER and you will see that the title Sales (1) appears under the heading "Accounts" and the cursor is then waiting for a reference to be entered if necessary. You can enter any information you like here, for example, "miscellaneous cash sales". Enter 250.

You will see that the £250.00 appears as a sub total in the box next to the transaction total. This is so that you can see how much each posting is adding up to. They must of course add up to the total amount for this transaction which in our case is £500.00.

Press 2, and then another reference in the "reference" section for Sales Account 2, followed by £250.00 for the amount. These two postings of £250.00 add up to £500.00 which means the next time we're prompted for a code just simply press ENTER and the program will step on to the second transaction after clearing the bottom half of the screen.

We only asked for two transactions to be entered. We have entered £500.00 so clearly the second transaction must be £500.00 to make up the £1,000.00 batch total. For this reason £500.00 is given as a default for this transaction total so simply press ENTER and then a code number, for example, 10, which is Opening stock and work in progress. Enter a reference of any sort and then an amount. This time we will post all the £500.00 to this particular account. Press ENTER when prompted for the next account code.

A prompt at the bottom of the screen will say "Total correct. Update counts(Y/N)." Press Y and the program will first of all update the accounts and then it will update the audit trail on the disc.

When the update is finished you will be returned to the transactions menu. Move the cursor to "Bank Payments" and press ENTER. You will then be given a choice of several bank accounts. Press ENTER which will give Bank (1). The batch number will be number 2 if this is the second one you've entered with the prompt to enter a batch total.

Enter 500, then 1 transaction. The program will immediately check the disc space, and because you've only asked for one transaction it's obviously not necessary to ask the amount of that transaction. It must be £500.00.

With the program now asking for an account code try pressing code 1 and you will see that you get an invalid code error come up. This is because it obviously does not make sense to make a bank payment for a sales account. Press any key and you will be given the prompt again.

This time enter 57 which should be the account for Repairs. Enter an amount, let's say, £200.00. For the next code enter 59, which is Motor Expenses.

Enter a reference if you wish and then an amount of £300.00 to give us our £500.00 total.

Now try entering another account number, for example, 53 which is "Insurance", and enter an amount say, £10.00. If when prompted for the next code you've pressed ENTER without entering anything you will be given a "wrong total" error message.

You will see from the middle of the screen that the amounts we have entered total up to £510.00, not £500.00. When you press any key the cursor will be taken to the beginning and using the up and down arrows you can amend any of the entries. Simply move the cursor to code 53 and delete it by pressing CAN and then press ENTER and the total should be correct.

When you get back to the transaction menu try experimenting by adding several different types of transactions and amending them.

Finally, select the option to return to the main menu.

Double Entry Accounting Examples

Having got used to the general methods for entering and amending transactions you may find it useful to work through the following example, especially if you have little accounting experience. A table showing you the entries can be found at the end of this section. Auto-post indicates that this side of the transaction is posted automatically by the program.

Cash receipts

The Cash account, especially for retail outlets, is often the first account for the recording of receipts in the form of cash, cheques, etc. and information of how much has been received may in some businesses be obtained from the daily till roll. You will see from the example below that these receipts are posted initially to the credit of, for example, the Sales account and to the debit of the Cash account.

Example 1:

Dave receives cash and cheques for £5,000.00 in respect of various types of sales.

Cash expenditure

Example 2:

Dave draws £200.00 from his cash box, £50.00 for himself and £150.00 for stock purchases.

Example 3:

At the end of the week Dave decides to bank £2,000.00. This is a payment out of the cash account and a receipt into the bank account and so the cash balance will be reduced and the bank balance increased.

Bank receipts

For some businesses the cash account is not significant and is primarily used for petty cash transactions. In this type of business cash receipts in the form of cheques, etc. are posted direct to the bank account.

Example 4:

Dave receives cheques and cash amounting to £6,000.00 in respect of sales and banks this immediately.

Example 5:

Dave notes from his bank statements that he has received a direct credit of £1,000.00 which is a VAT repayment from HM Customs and Excise.

Bank expenditure

Example 6:

Dave makes a payment of £575.00 in respect of stock purchases.

Example 7:

Dave needs to draw £200.00 for the petty cash tin. This is regarded as payment out of the bank account and a receipt entered at cash account. In our example we have transferred the cash into the main cash account but it could have been posted into a subsidiary petty cash account if required. Note that the program automatically adjusts the cash and bank balances.

Example 8:

Dave notes on his bank statement that the following direct payments have been made.

Bank interest	£100.00
Bank charges	50.00
Standing order (re: HP loan)	300.00

Sales ledger invoices

Some users may operate a sales ledger or customers with credit accounts. The program can either be used to process individual invoices or it can be used alongside a manual sales ledger. If individual invoices are being processed you should note that they will all be posted to debit of the sales ledger control account and to the credit of the various sales and VAT accounts. Sales ledger control accounts will thus give the total amount due from debtors but not the individual debtor balances. If a manual sales ledger is run the totals for sales and VAT can be posted in one go to the nominal accounts at the end of each month or period.

Example 9:

Dave runs a manual sales ledger and from his day book he posts the following to the nominal accounts at the end of the month.

Net sales for Sales 1 account	£2,000.00
Net sales for Sales 2 account	4,000.00
Carriage	500.00
Output VAT	975.00
TOTAL	£7,475.00

Note that if the above had represented one invoice the postings would be exactly the same. The VAT has been calculated on the assumption that a 5 per cent settlement discount was offered.

Sales ledger receipts

Similarly when credit customers settle their accounts the receipts can either be posted individually or in total at the end of the month.

Example 10:

Dave receives £2,185.00 in respect of a sale invoice which he banks.

See the journal examples for treatment of discounts taken.

Sales ledger credit notes

See the journal example 13.

Purchase ledger

As for the sales ledger users may operate a manual purchase ledger alongside the program and you can either post period totals of invoices received from your purchase day book or individual invoices. The invoices are posted to the credit of the purchase ledger control and to the debit of the relevant nominal accounts. The purchase ledger control account will show the total amount owed to creditors but not the amounts owed to individual creditors.

Example 11:

Dave receives invoices amounting to £805.00 analysed as follows.

Motor expenses	£100.00
Purchases 1	600.00
Input VAT	105.00

Purchase ledger payment

When you settle credit accounts payments can either be posted individually or in total at the end of the month.

Example 12:

Dave pays £100.00 from his bank account to settle one of his purchase ledger invoices.
See the journal example for treatment of discounts received.

Purchase ledger credit notes

See journal example 14.

Journal adjustments

The journal routine is to enable you to make adjustments between accounts. Adjustments to the nominal ledger account require a debit and credit entry to be made to maintain them in balance. The memorandum accounts do not form part of the nominal ledger and therefore single entry journals can be made without putting the accounts out of balance. The journal routines are explained a little more fully later in the manual.

Sales Ledger Credit Notes

Example 13:

Dave notes from his Sales Day Book that the total credit notes raised for the month amounted to £230 and consisted of the following:

Sales (1) Account................................ 150.00
Carriage 50.00
Output VAT....................................... 30.00

Note: This transaction could have been a single credit note.

Purchase Ledger Credit Notes

Example 14:

Dave notes from his Purchase Day Book that the total credit notes received from suppliers was £345 in respect of:

Purchase (1) 300.00
Input VAT 45.00

Note: This Transaction could have been a single credit note.

Discounts Taken

Example 15:

Dave has received a payment from a credit customer in respect of an invoice on which he has taken the settlement discount which amounts to £100.

Discounts Received

Example 16:

Dave has paid a credit account supplier on which he has taken a £50 discount.

Depreciation

Example 17:

At the year end Dave calculates that £200 depreciation is applicable to his car.

VAT

Example 18:

Dave is on a Retailers Special Scheme for VAT and his advisor informs him that the OUTPUT TAX in respect of his Sales (1) account is £300.

Example 19:

Journal Adjustments are not automatically related to any of the VAT memorandum accounts. Therefore, the £300 output tax calculated needs also to be posted to the OUTPUT TAX memo account.

Example 20:

Dave is on a Retailers Special Scheme and has not been able to analyse OUTPUT VAT at the point of sale. This means the memo sales account will contain his sales inclusive of VAT. For box 9 of his VAT return he needs to enter the sales net of VAT and therefore the £300 OUTPUT TAX calculated in example 18 also needs to be deducted from the sales memo account.

Double Entry Accounting Example

e.g.	Menu Options Main	Sub	Narrative	Code	Dr	Cr
1	1	1	CASH RECEIPT			
			Cash	Autopost	5000	
			Output VAT	137		750
			Sale (1)	1		1250
			Sale (2)	2		2000
			Sale (3)	3		1000
2	2	1	CASH EXPENDITURE			
			Dave's drawings	170	50	
			Input VAT	138	20	
			Purchases	13	130	
			Cash	Autopost		200
3	2	1	BANKING OF CASH			
			Bank (1)	120	2000	
			Cash	Autopost		2000
4	1	2	BANK RECEIPTS			
			Bank (1)	Autopost	6000	
			Output VAT	137		900
			Sales (1)	1		2000
			Sales (2)	2		3100
5	1	2	BANK DIRECT CREDIT			
			Bank (1)	Autopost	1000	
			VAT refund account	139		1000
6	2	2	BANK PAYMENT			
			Input VAT account	138	75	
			Purchases (1)	13	500	
			Bank (1)	Autopost		575
7	2	2	WITHDRAWAL OF CASH			
			Cash	126	200	
			Bank (1)	Autopost		200
8	2	2	DIRECT BANK PAYMENTS			
			Bank interest	72	100	
			Bank charges	72	50	
			Hire purchase	148	300	
			Bank (1)	Autopost		450
9	1	3	SALES LEDGER INVOICES			
			Sales ledger control	Autopost	7475	
			Sales (1)	1		2000
			Sales (2)	2		4000
			Carriage	61		500
			Output VAT account	137		975
19	1	2	SALES LEDGER RECEIPT			
			Bank (1)	Autopost	2185	
			Sales ledger control	136		2185
11	2	3	PURCHASE LEDGER INVOICE			
			Motor Expenses	59	100	
			Purchases (1)	13	600	
			Input VAT account	138	105	
			Purchase ledger control	Autopost		805

e.g.	Menu Options Main	Sub	Narrative	Code	Dr	Cr
12	2	2	PURCHASE LEDGER PAYMENT			
			Purchase ledger control	142	100	
			Bank (1)	Autopost		100
13	3	1	SALES LEDGER CREDIT NOTE			
			Sales (1)	1	150	
			Carriage	61	50	
			Output VAT account	137	30	
			Sales ledger control	136		230
14	3	1	PURCHASE LEDGER CREDIT NOTE			
			Purchase ledger control	142	345	
			Purchases (1)	13		300
			Input VAT account	138	45	
15	3	1	DISCOUNTS TAKEN			
			Discounts taken	47	100	
			Sales ledger control	136		100
16	3	1	DISCOUNTS RECEIVED			
			Purchase ledger control	142	50	
			Discounts received	47		50
17	3	1	DEPRECIATION			
			Motor dep'n - P/L	82	200	
			Motor dep'n - Bal/S	110		200
18	3	1	VAT			
			Sales (1)	1	300	
			Output VAT	137		300
19	3	2	VAT			
			Output VAT memo a/c	N/A		300
20	3	2	VAT			
			Sales memo a/c	N/A	300	

REFERENCE SECTION

Start—Set Up New File or Load Files and Check

Step	Action
1	You should have ready:
	1. Your start of day disc (created as explained earlier).
	2. EITHER a formatted disc ready for a new file to be set up OR the disc ready with an existing file to load. Please refer to the Amstrad manual book 1 page 47 if you are unsure about formatting a disc.
2	Switch on the computer, and insert the start of day disc in drive A, and the file disc in drive B. The program will load, and show the screen layout below:

BUSINESS CONTROLLER

V 1.0

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Enter File NAME: DEFAULT ■

Step	Action
	If you wish to load a new file, go to step 11.
3	(Setting up a new file)
	Press ENTER and the account titles shown in appendix 1 will be loaded.
4	You will get the prompt:
	"File loaded. New File: Insert new disc in drive B"

Insert a new formatted disc in drive B, if not already there. It is possible, however, to have several files set up on one disc, but don't forget this will restrict the amount of data for each file. Normally, it is easier to use a separate disc for each file.

Press any key

5 Enter the file name for the new file, and press ENTER. The program checks to make sure this file name is not already in use on the disc.

6 You will get the prompt:

"Do you wish to load titles and system configuration from an existing file?"

If not, press N and go to step 9.

7 Enter the name of the file from which you wish to copy the configuration, and press ENTER.

8 Insert the appropriate disc in drive B, and press any key. The configuration will be loaded. If the file does not exist, or the wrong file name was used you will be returned to step 6.

9 You will see the following screen:

```
Page Length (50-100)              : ■■■
Paging (Y/N)                      :
Today's Date                      :
Single/Continuous Paper (S/C)     :
Company Name                      :
Limited Company? (Y/N)            :
Period Length                     :
Period Ended                      :
Year Title                        :
Comparative Title                 :
Profit & Loss or Inc & Exp? (P/I) :

Press EXIT when complete
```

It will be necessary to enter data against each prompt on this screen, as follows:

Use the up and down arrows to move between prompts. It is not possible to make an entry that is not valid.

Page Length. This can be between 50 and 100 lines. For most paper it is either 66 lines or 70 lines.

Paging (yes or no). It is suggested that you press Y for yes, especially if using single sheets of paper as opposed to continuous. This facility will ensure printouts are neatly divided into pages of the correct size. Although this will mean using a little more paper the layouts will be much clearer.

Today's Date. This should be in the format DD/MM/YY, as explained under operating notes. The date will be printed on all reports, and the month used to update the appropriate month for each nominal or memo account.

Single or continuous paper. Press S or C. It is recommended that you use continuous paper as it can be very laborious to keep changing sheets of paper.

Company name. This is used on all printouts.

Limited company? Press Y or N.

Period length (for example "12 Months") will be printed on profit and loss and balance sheets and it shows the length of the accounting period.

Period ended. Shows when the accounting period finishes. This date can be entered in any format, as it is only used on printouts and not for calculations.

Year title might typically be "1987" and this is shown at the top of columns.

Comparative title is shown on the top of comparative columns on Profit & Loss, Balance sheets and accounting ratio reports, e.g. "BUDGET"

Profit/Loss or Income & Expenditure. Press P if you want a profit and loss account printed or I if you want an income and expenditure account printed.

10 If you try to exit from this system configuration mode without having completed most of the entries you will get an error message. When you have entered all the information as necessary press EXIT. The program will then save the configuration onto your data disc, and then display the main menu. You will be able to change any of the data already entered by choosing the "System Configuration" option from the main menu. See MAIN MENU, which is the next part of the reference section.

11 (Load file)

Press CAN to delete the word "DEFAULT", and enter the name of the file you wish to load. Insert the appropriate disc in drive B, if not already there, and press any key.

12 The file will load. The date the file was last used will be shown, and a prompt to enter today's date, with the previous date given as default. Either edit this, or press CAN to delete, and then enter the correct date. It is important the date is correct, as it will be used to update the correct month for each nominal account, and will be shown on all printouts.

13 The program will check to make sure that the audit trail and nominal accounts tie up. If they do not, an attempt will be made to update the accounts using the data in the audit trail. If this happens a message will be given to that effect.

After amending the accounts a second check will be made to see if they are now the same. If there is still a discrepancy you will need to load your backup copy from your last session, which of course you did not forget to do . . .

When all is well, the main menu will be screened.

Main Menu

The main menu is as shown below:

Finish
System Configuration
Change Account Titles
Print All Account Titles and Codes
Define Function Keys
Transactions
Journal
Print Monthly Summary
Screen Monthly Summary
Print Account Summary
Screen Account Summary
VAT Summary
List Audit Trail
Reports Menu

Please Select using arrows, and then press ENTER

Each of the options is chosen by using the up and down arrows, and then pressing ENTER. A detailed description of each option is given on the following pages.

Finish

This must be used at the end of each session to ensure the disc is updated correctly with all changes. However, if it is NOT used the automatic correction facility (Load and check files step 13) should ensure the account data is still correct. The only information that will be lost will be any changes made to account titles, or system configuration.

If the FINISH option from the reports menu is used, it will not be necessary to use this option.

It is strongly recommended that a backup copy is made at the end of each session, or every hour or so. This can be done easily, because DISCKIT will be on your start of day disc, and will be loaded directly from business controller after your data has been saved.

Step	Action
1	Select FINISH from main menu, and press ENTER. You will be asked to confirm. Press Y to continue, or N to return.
2	All data will be saved onto the disc in drive B, followed by the prompt: "Do you wish to Load new file, or Continue after copy?" Press L if you wish to load a new file after making a backup of this file with DISCKIT. Press C if you wish to continue with the same file after making a backup with DISCKIT.
3	(Disckit) Disckit will be loaded from your start of day disc in drive A. Take backup copy of the disc in drive B, as described in the Amstrad manual book 1 part 2 page 73, and then EXIT.
4	If you wish to return to CP/M, then press STOP immediately after existing from Disckit. If you do this, and then subsequently wish to return to Business Controller then make sure you have the B> by typing B: and then type m:submit m:start

5 **(Continue with last file used.)**

This will apply if you pressed C at step 2. Ensure you have the correct disc in drive B, i.e. the current file, when you exit from Disckit. The file will then automatically re-load and screen the main menu.

6 **(Load new file, or start new file)**

This will apply if you pressed L at step 2. See LOAD AND CHECK FILES.

System Configuration

You will see the following screen:

```
Page Length (50-100)              : ■■■
Paging (Y/N)                      :
Today's Date                      :
Single/Continuous Paper (S/C)     :
Company Name                      :
Limited Company? (Y/N)            :
Period Length                     :
Period Ended                      :
Year Title                        :
Comparative Title                 :
Profit & Loss or Inc & Exp? (P/I) :

Press EXIT when complete
```

This option is the same routine used to set up the file under LOAD AND CHECK FILES. Needless to say, it is not recommended that you change some of the items listed, such as limited company status, during an accounting period.

Use the up and down arrows to move between prompts. It is not possible to make an entry that is not valid.

Page Length. This can be between 50 and 100 lines. For most paper it is either 66 lines or 70 lines.

Paging (yes or no). It is suggested that you press Y for yes, especially if using single sheets of paper as opposed to continuous. This facility will ensure printouts are neatly divided into pages of the correct size. Although this will mean using a little more paper the layouts will be much clearer.

Today's Date. This should be in the format DD/MM/YY, as explained under operating notes. The date will be printed on all reports, and the month used to update the appropriate month for each nominal or memo account.

Single or continuous paper. Press S or C. It is recommended that you use continuous paper as it can be very laborious to keep changing sheets of paper.

Company name. This is used on all printouts.

Limited company? Press Y or N.

Period length (for example "12 Months") will be printed on profit and loss and balance sheets and it shows the length of the accounting period.

Period ended. Shows when the accounting period finished. This date can be entered in any format, as it is only used on printouots and not for calculations.

Year title might typically be "1987" and this is shown at the top of columns.

Comparative title is shown on the top of comparative columns on Profit & Loss, Balance sheets and accounting ratio reports, e.g. "BUDGET".

Profit/Loss or Income & Expenditure. Press P if you want a profit and loss account printed or I if you want an income and expenditure account printed.

Press EXIT after changing any of the data to return to main menu.

Change Account Titles

Although having this option as part of the main menu means that you may change account titles at any time you wish, it is very strongly recommended that you only alter titles at the beginning of the accounting period, when starting a new file. This is to avoid any inconsistencies which may arise through changing the function of an account part way through the accounting period.

You will need therefore, to examine carefully how your manual system is to be implemented on Business Controller, in order to make the accounts that you will use throughout the year the most appropriate for your purposes.

Step	Action
1	After selecting the CHANGE ACCOUNT TITLES option, enter the account code (1 to 199). Press EXIT for main menu.
2	Either enter the new title, or change the existing title, and then press ENTER. Go to step 1.

Example

You may wish to add an extra expense account, and decide to assign account code 71 for it. Code 71 is currently unused (see appendix 1) and it may be used for payment type transactions. It will also automatically update the net purchases memorandum account when accessed through the TRANSACTIONS option from the main menu. (See appendix 2). The automatic update of the memorandum account provides the information for completion of the VAT return.

As long as expenses on the new account are declarable as a VAT net purchases figure (unlike, for example wages), then there is no problem. Otherwise you would have to assign from 20—26, or 40—49, as these do not automatically update any memo account.

Print All Account Titles and Codes

This option prints all nominal account codes and titles for your reference.

Step	Action
1	You will be asked to confirm to print. Press Y to continue, or N to return to main menu.
2	Prepare printer. See appendix 3.
	Press any key and the list will be printed.

Define Function Keys

This option is used to define each of the four function keys (marked f1, f3, f5, and f7) with a string of characters.

For example, a particular reference frequently used could be defined as function key 1. Each time f1 is pressed that reference will be entered.

Step	Action
1	After selecting this option the following screen will be shown:

```
Function Key 1 : ■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■

Function Key 3 :

Function Key 5 :

Function Key 7 :

Use arrows to amend, then EXIT
```

Step	Action
2	Use the arrow keys to move the cursor to the required function key, and then enter the string of characters (e.g. Jones Limited).
	Press EXIT to return to main menu.

Transactions

This option is used to enter most transactions, with automatic double entry to the correct accounts. Checks are made to help ensure that invalid accounts are not used for the particular type of transaction.

Data Preparation.

All receipt, payments, or sales/purchase ledger double entry routines allow for up to 100 transactions per batch, and each transaction may be analysed and posted to a maximum of 5 separate accounts.

It is advised that prior to entering transactions you organise your data into manageable batches, and use batch labels as a permanently retained record showing the following information.

1. The processing date.
2. The batch number (given by the program).
3. The batch control total.
4. The number of transactions.
5. The total for each transaction.

The program will allocate a batch number for each batch, and this is referred to on the audit trail. It is possible to easily get a print for all transactions entered on any given day, as a check. (See AUDIT TRAIL option from main menu). Disc space is used more efficiently, and time is saved if transactions of the same type are grouped into batches.

Step	Action
1	After selecting TRANSACTIONS from the main menu, the following screen will be shown:

```
              Return to Main Menu
                 Cash Receipt
                 Bank Receipt
                 Sales Invoice
                 Cash Payment
                 Bank Payment
               Purchase Invoice

Please Select using arrows, and then press ENTER
```

Step	Action
2	Select the type of transaction required, and press enter.
3	If sales or purchase ledger go to step 4, otherwise select the correct account from the sub-menu shown below.

```
              ** BANK RECEIPTS **

                   Bank (1)
                   Bank (2)
                 Bank Deposit

Please Select using arrows, and then press ENTER
```

The options on this sub-menu will vary according to the account titles chosen.

4 The following screen will be shown.

```
                  ** BATCH 1 RECEIPTS - BANK (1) **

Batch Total (£)        : ■■■■■■■■■■■■■ :

No. of Transactions    :               :

This Transaction (£)   :               :

Code     Account               Reference              Amount
```

Enter the batch total, if known, or press EXIT to return to step 2. If the batch total is not known, then enter any amount above zero. An opportunity to correct this to the actual total entered will be given later.

The batch number is indicated on the screen, and it is advised that you note this on your batch label.

5 Enter the number of transactions, or use the up arrow to return to step 4. The maximum number of transactions in one batch is 100.

The program will check to make sure sufficient disc space exists. If it does not, a warning will be given, and this option aborted. Instructions for changing to a new disc to continue this file are given under NEW DISCS.

6 If there is only one transaction in this batch then go to step 7.

If this is the last transaction of the batch, the difference between the batch total and the transactions entered so far will be given as the default value. This can be amended if necessary.

Enter the amount for this transaction. If this, plus other transactions entered so far, exceed the batch total a warning will be given and confirmation required to proceed.

7 Up to five accounts may be posted with this transaction. Enter the account code number to post to, EXIT to return to step 2, or ENTER if this transaction is complete — i.e. at least one posting made — and go to step 10.

A warning will be given if an invalid code is used. For example posting a purchase to a sales account.

The description for the code chosen will be shown.

8 Enter a reference, if required. This can be up to 24 characters long, and will be shown on the audit trail.

Press the up arrow to return to step 7, if necessary to make changes.

9 Enter the amount for the posting, or press the up arrow to return to step 8.

If this is not the 5th posting, go to step 7.

10 The program will check to see if the transactions match the batch total. If they do, go to step 13.

11 The batch total is wrong. The actual total entered is the right hand figure shown next to "Batch Total" on the screen. If you wish to change the batch total to this amount press B, and go to step 13, otherwise press T.

12 Press the up arrow to get a summary of the transactions entered (this will be printed), or enter the transaction number you wish to amend and go to step 7.

13 The batch total is correct. Press Y to update the nominal accounts and audit trail, or N to abandon this batch and return to step 2.

14 The nominal accounts and audit trail will be updated with progress shown on the screen. Go to step 2.

Journal

The journal is a method of making single entry adjustments, either for the nominal ledger, or the memo accounts.

Unless you are accustomed to accounting procedures, the logic of cash receipts etc. may appear the wrong way round. Cash received by you is entered as a CREDIT to the account it is to be posted to, for example, Sales (1), and as a DEBIT to the cash account. The bank control accounts will operate in the same way, and cash or bank payments are entered as a CREDIT to the appropriate control account.

Credit notes issued by you are entered as a CREDIT to the sales ledger account, and a DEBIT to the sales account. Credit purchases ruturned by you are entered as a DEBIT to the purchase ledger account and a CREDIT to the appropriate expense account.

The memorandum accounts are not updated by nominal account journals, so you must remember to make the appropriate adjustment to a memo account, after carrying out a nominal account adjustment. Please see VAT SUMMARY for a more detailed explanation of the memo accounts.

Step	Action
1	When selecting this option from the main menu the following screen will be shown:

Account Code or EXIT	: ■■■
Account Title	:
Current Balance	:
Amount to Enter	:
Debit/Credit (D/C)	:
Reference	:
New Balance	:

MEMO ACCOUNT CODES

200 Sales	201 Net Payments
202 VAT O/P (Memo)	203 VAT I/P (Memo)

Use Arrows to Amend

2 The program will check the disc space if this is the first journal entry, and every 10 entries there after. If there is insufficient disc space a warning will be shown, and it will be necessary to change discs as described under NEW DISCS.

3 Enter the account code. This will be 1 to 199, or 200 to 203 for the four memo accounts shown at the bottom of the screen. Press EXIT if you wish to return to the main menu, via step 8, otherwise the account title and current balance will be shown on the next two lines.

4 Enter the amount. Press the up arrow if necessary to return to step 3.

5 Enter D for Debit, or C for Credit. Press the up arrow if necessary to return to step 4.

6 Enter a reference if required. This will be shown on the audit trail. Press the up arrow if necessary to return to step 5.

7 The new account balance will be shown, followed by the prompt;

"Update accounts, Amend or Cancel."

Press A if you wish to amend this transaction and go to step 3.

Press C if you wish to cancel this entry and go to step 3.

Press U if you wish to update the accounts and audit trail with the entry shown. It is NOT possible to amend an entry after this option has been chosen. Go to step 3.

8 The audit trail will be updated after every 10 entries, or when leaving the Journal.

9 The program will check to ensure the accounts are in balance. If they are the main menu will be screened. If they are not you will get the prompt.

"Accounts out of balance. Confirm to exit. (Y/N)"

If you wish to make further journal entries press N and go to step 3. Pressing Y will screen the main menu.

New Discs

This routine is automatically called by the program if the disc becomes full when using either the TRANSACTIONS option or the JOURNAL option. This will enable the audit trail to continue on another disc if necessary.

Step	Action
1	If the disc is found to be full when checked by the program you will get the message "Task aborted — disc full. Saving Data . . . " The program will update the current disc with all amendments made so far this session.
2	You will get the prompt "Do you have a new formatted disc available for drive B? (Y/N)" Press Y if you do, otherwise press N and the main menu will be screened. You can, if you wish, use the FINISH option to enter DISCKIT and format a disc.
3	You will get the prompt "Insert new disc (labelled with file name) into drive B, and then store existing disc. Press Y to confirm." The existing disc, which will only be used for the audit trail information in future, should be labelled with the correct disc number. For example, this would be "1" if it was the first disc. The new disc should also be labelled with the correct number. Press Y when you have done this.
4	The program will now save all the data onto the new disc, and give the following message "Saving to new disc . . . " When this is complete the main menu will be screened.

Print or Screen Monthly Summary

These options allow either a screened or printed summary of each nominal and memo account, for any month or the whole year's total. It is displayed in the following format:

J. Jones Computers 27/03/87

Monthly Summary for 12 Months

A/C	TITLE	AMOUNT
1	Sales (1)	4,750.00 Credit
2	Sales (2)	9,600.00 Credit
3	Sales (3)	1,000.00 Credit
13	Purchases	930.00 Debit
47	Discounts Taken/Rec'd	50.00 Debit
59	Motor expenses	100.00 Debit
72	Bank Interest & Charges	150.00 Debit
82	Vehicles - Dep'n	200.00 Debit
102	Vehicles	3,000.00 Debit
110	Vehicles - Acc Dep'n	200.00 Credit
120	Bank (1)	9.860 Debit
122	Bank Deposit	3,000.00 Credit
126	Cash (1)	3,000.00 Debit
136	Sales Ledger Control	4,960.00 Debit
137	VAT O/P Tax	2,895.00 Credit
138	VAT I/P Tax	155.00 Debit
139	VAT Payments/Refunds	1,000.00 Credit
142	Purchase Ledger Cntrl	310.00 Credit
148	Hire Purchase	300.00 Debit
170	Drawings (1)	50.00 Debit

Memo Accounts

200	Sales	0.00
201	Net Payments	0.00
202	VAT O/P (Memo)	0.00
203	VAT I/P (Memo)	0.00

Step	Action
1	After selecting this option from the main menu you will be given the prompt "For which month? (1—12, RETURN for 12 months or EXIT)"
2	Select the appropriate month (1 to 12 for January to December), or just press ENTER without selecting a month if you require a total for the whole year. Only those accounts with an entry made will be displayed. Press EXIT to return to the main menu.
3	If you selected the PRINT MONTHLY SUMMARY option from the main menu you will get the prompt to prepare the printer, (ensure paper ready), otherwise the summary will be screened. Return to step 1.

Print or Screen Account Summary

These options give a screened or printed summary for each nominal account in the following format:

J. Jones Computers 27/03/87

Account Summary (All Accounts)

Title		Jan Jul	Feb Aug	Mar Sep	Apr Oct	May Nov	Jun Dec
1	Sales (1)	0.00 0.00	0.00 0.00	4750.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
2	Sales (2)	0.00 0.00	0.00 0.00	9600.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
3	Sales (3)	0.00 0.00	0.00 0.00	1000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
13	Purchases	0.00 0.00	0.00 0.00	-930.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
47	Discounts Taken/Rec'd	0.00 0.00	0.00 0.00	-50.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
59	Motor expenses	0.00 0.00	0.00 0.00	-100.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
72	Bank Interest & Charges	0.00 0.00	0.00 0.00	-150.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
82	Vehicles - Dep'n	0.00 0.00	0.00 0.00	-200.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
102	Vehicles	0.00 0.00	-3000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
110	Vehicles - Acc Dep'n	0.00 0.00	0.00 0.00	200.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
120	Bank (1)	0.00 0.00	0.00 0.00	-9860.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
122	Bank Deposit	0.00 0.00	3000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
126	Cash (1)	0.00 0.00	0.00 0.00	-3000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
136	Sales Ledger Control	0.00 0.00	0.00 0.00	-4960.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
137	VAT O/P Tax	0.00 0.00	0.00 0.00	2895.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
138	VAT I/P Tax	0.00 0.00	0.00 0.00	-155.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
139	VAT Payments/Refunds	0.00 0.00	0.00 0.00	1000.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00

Step	Action
1	After selecting this option from the main menu the following prompt will be given: "For which account? (1 to 199, RETURN for all, or EXIT)"
2	Press the code for the account you wish to see (1 to 199), or press ENTER if you wish to see the summary for all accounts. Only those accounts with an entry made will be displayed.
3	If you selected the PRINT ACCOUNT SUMMARY option from the main menu it will be necessary to check the printer, and then press any key to start printing. Return to step 1.

VAT Summary

The program contains two sets of VAT accounts.

1. The nominal ledger VAT accounts.

These accounts are cumulative throughout the accounting period, and form part of the final account reports.

a) VAT Output tax — This account contains the VAT element of all receipts transactions (cash or bank receipts, sales ledger invoices). If you do not extract output VAT at the point of sale because you calculate the output tax using one of the retailers special schemes, then it will have to be transferred from the sales accounts via the JOURNAL.

Note — that this account contains the cumulative total for the current accounting period, and therefore it is not appropriate to use this account for the completion of your VAT return.

b) VAT Input tax — This account contains the VAT element of expense transactions (cash and bank payments, or purchase ledger invoices),.

Note — that this account contains the cumulative total for the current accounting period, and therefore it is not appropriate to use this account for the completion of your VAT return.

c) VAT Payments/Refunds —This account will be used for all payments made to, or refunds received from, H.M. Customs and Excise. Therefore, ensure that such items are posted to this account (code 139), and not to VAT input or output tax accounts.

2. Memorandum VAT accounts.

These accounts do not form part of the nominal ledger or final account reports, and contain the information to assist you in the preparation of your VAT return.

a) Sales (Memo) — This account is automatically updated by the program as appropriate, every time you use a double entry routine, that is the TRANSACTIONS option. The nominal accounts which will update this memo account are shown in appendix 2. It is NOT updated when changes are made to the nominal accounts via the JOURNAL — in these cases the memo accounts need to be updated separately using the JOURNAL.

Unless you are on a special retailers scheme the total sales net of VAT are recorded and the program is set up to use the ALTERNATIVE BASIS for completion of box 9 of the VAT return, i.e. all your net business outputs will be declared. The definition of the alternative basis is described in the VAT General Guide issued by H.M. Customs and Excise.

For those users on a special retailers scheme, this memo account will contain the gross sales inclusive of VAT. Therefore this account should be reduced by the calculated output tax by means of a single entry journal to obtain the net sales figure to be entered in box 9 of your VAT return.

b) Net Payments (Memo) — Total payments net of VAT are recorded and again, the ALTERNATIVE BASIS for completion of box 10 is used, i.e. all your net business inputs will be declared, which includes purchases for re-sale and the appropriate business expense accounts. The nominal accounts which update this memo account are given in appendix 2.

c) VAT Output tax (Memo) — This account duplicates the nominal ledger output tax account referred to above and is updated by the same transactions. However, the account can and should be reset to zero at the end of your VAT period and the total inserted into box 1 of your VAT return.

d) VAT Input tax (Memo) — Similarly, this account duplicates the nominal ledger input tax account referred to above and is updated by the same transactions. However, the account can and should be reset to zero at the end of your VAT period and the total inserted into box 5 of your VAT return.

REMEMBER — It is essential to adjust the VAT memo accounts where appropriate for any amendments via the JOURNAL routines to the nominal ledger accounts.

Step	Action
1	After selecting this option from the main menu, the following information will be screened, as explained above.

J. Jones Computers 27/03/87

VAT Summary for the period ended 31/03/87

VAT Control Accounts

VAT O/P Tax	:	2,895.00 Credit
VAT I/P Tax	:	155.00 Debit
VAT Payments/Refunds	:	1,000.00 Credit

VAT Memo Accounts

Sales	:	15,550.00 Credit
Net Payments	:	4,480.00 Debit
VAT O/P (Memo)	:	2,925.00 Credit
VAT I/P (Memo)	:	200.00 Debit

2 The program will give the following prompt:

"Is this the end of the VAT period? (i.e. Reset memo account) Y/N"

Pressing N will return you to the main menu.

3 If this is the end of the VAT accounting period, you will be prompted to enter the date of the end of the period, in the normal DD/MM/YY format.

4 Prepare the printer, and then press any key to obtain a printed copy of the VAT nominal and memo accounts. The memo accounts will then be set to zero, and the main menu screened.

List Audit Trail

The program keeps a full record of every entry made using the JOURNAL and TRANSACTIONS options. This is stored on your data disc in drive B, and can be seen using this option.

The program organises the data into the following categories:

1. Cash receipts.
2. Bank receipts.
3. Cash payments.
4. Bank payments.
5. Sales ledger.
6. Purchase ledger.
7. Journal activity.

If your data file is spread over more than one disc it will be necessary to make sure you have the appropriate disc in drive B. Using the "CHANGE DISCS" option for this.

Normally, the audit trail will be examined by entering the date, or range of dates, you wish to see. This method makes it easy to check, for example, all entries made today. However, it is recommended that you keep a printed copy, (known as a "hard copy" in computer jargon!), of all entries in case of computer failure, and an additional feature has been added to assist with this task.

Keeping Printed Copies

If transactions are printed using the "Print Entries not yet printed" option, the program will record which transactions have been printed, and this listing will be headed "PERMANENT FILE COPY OF ... ". Once the transaction has been printed the file is marked by the program, to indicate you have a copy.

This means you can be sure you have one printed copy of every transaction. It is strongly recommended that you keep these printouts safely filed, as they can only be printed once with that particular heading. You can, of course, obtain further copies of exactly the same information by using the LIST BY DATE option, but only ONE copy will be marked "PERMANENT" at the top.

List or Print by Date

Step	Action
1	After selecting the "AUDIT TRAIL" option from the main menu the following screen will be shown:

```
Return to Main Menu
List by Date
Print by Date
List Entries Not Yet Printed
Print Entries Not Yet Printed
Change Discs

Please select using arrows, and then press ENTER
```

2	Select list or print by date as required. The list option outputs the information to screen, whereas the print option uses the printer.
3	The following menu will be screened:

```
LIST BY DATE

All Transactions
Cash Receipts
Bank Receipts
Sales Invoices
Cash Payments
Bank Payments
Purchase Invoices
Journal Activity

Please select using arrows, and then press ENTER
```

Select the type of transaction you wish to see. "ALL TRANSACTIONS" option will list all seven categories.

4 You will now see the following screen:

```
SELECT ADDITIONAL SEARCH CRITERIA

Start from date          : 27/03/87
To date                  : 27/03/87
Search for A/C code      :
Search for Reference     :
```

This screen will allow you to define more specifically the information you require, if necessary. If you press EXIT without amending the data shown all entries made with today's date will be listed. If this is all you require, go to step 10.

It is possible to step up and down between the options shown using the four arrow keys.

5 FROM DATE

Enter the date from which the list should start. The date is the date entered at the start of each day. Today's date will be given as the default option, so just press ENTER if you require today's entries. If you wish to see ALL entries, then press CAN to delete the date shown, and then enter a date much earlier then the accounting period, e.g. 1/1/11.

6 TO DATE

Enter the date at which the list should end. Again, today's date will be given as the default option. Needless to say, make sure that the second date comes after the first!

7 SEARCH FOR ACCOUNT CODE

If you wish to find all audit trail entries for a specific account, then enter that account number here. When the search commences only transactions that include a posting to that account will be shown. Journal entries can also be included in the search. Ignoring this option, or entering "0" will cause all accounts to be found.

8 SEARCH FOR REFERENCE

This facility will allow you to find all transactions that include the characters entered here. For example, if you enter the word "refund" the program will list all transactions where one of the postings includes the word "refund". Upper/lower case is ignored, which means "REFUND" would also be found. Journal entries can also be included in the search.

IMPORTANT:

The program will find entries much more quickly if steps 7 and 8 are ignored. This is because both these steps force the program to search every posting in detail, whereas normally a fast "indexing" method can be used.

9 When you have defined the criteria you wish to find press EXIT.

10 If you asked for a printed listing you will now get the prompt

"Prepare printer and then press any key."

Press any key to start printing. Press EXIT to stop the listing. Refer to appendix 3 for more details of printing.

11 **Transactions will be shown in the following format:**

```
J. Jones Computers                                                    27/03/87

                              Bank Payments

Batch 5:  Bank (1)  (Code 120) Entered 07/03/87  Total =              1,225.00
------------------------------------------------------------------------------
Transaction Number 1
--------------------
138:  VAT I/P Tax                             75.00  Ref: Stock purchases (Smiths)
13 :  Purchases                              500.00  Ref:
                                          ----------
                                             575.00
Transaction Number 2
--------------------
126:  Cash (1)                               200.00  Ref: For petty cash tin
                                          ----------
                                             200.00
Transaction Number 3
--------------------
72 :  Bank Interest & Charges                100.00  Ref: Bank interest
72 :  Bank Interest & Charges                 50.00  Ref: Bank charges
148:  Hire Purchase                          300.00  Ref: Standing order
                                          ----------
                                             450.00

Batch 9:  Bank (1)  (Code 120) Entered 07/03/87  Total =                100.00
------------------------------------------------------------------------------
Transaction Number 1
--------------------
142:  Purchase Ledger Cntrl                  100.00  Ref: See manual records
                                          ----------
                                             100.00

Batch 26:  Bank Deposit  (Code 122) Entered 07/03/87  Total =         3,000.00
------------------------------------------------------------------------------
Transaction Number 1
--------------------
102:  Vehicles                             3,000.00  Ref: Purchase Morris Minor
                                          ----------
                                           3,000.00
```

Journal entries will be shown in the following format:

J. Jones Computers 27/03/87

Journal Activity

Date	Account		Debit	Credit	Reference	Batch
07/03/87	(1)	Sales (1)	200.00		Credit note 7652	10
07/03/87	(137)	VAT O/P Tax	30.00		Credit note 7652	11
07/03/87	(136)	Sales Ledger Control		230.00	Credit note 7652	12
07/03/87	(142)	Purchase Ledger Cntrl	345.00		See day book	13
07/03/87	(13)	Purchases		300.00	Credit notes	14
07/03/87	(138)	VAT I/P Tax		45.00	Credit notes	15
07/03/87	(47)	Discounts Taken/Rec'd	100.00		Discount taken	16
07/03/87	(142)	Purchase Ledger Cntrl	50.00		Discount received	17
07/03/87	(47)	Discounts Taken/Rec'd		50.00	Discount received	18
07/03/87	(82)	Vehicles - Dep'n	200.00			19
07/03/87	(110)	Vehicles - Acc Dep'n		200.00		20
07/03/87	(1)	Sales (1)	300.00		Output tax (VAT)	21
07/03/87	(137)	VAT O/P Tax		300.00		22
07/03/87	(202)	VAT O/P (Memo)		300.00		23
07/03/87	(200)	Sales	300.00			24
07/03/87	(136)	Sales Ledger Control		100.00	Discounts taken	25
		TOTAL	1,525.00	1,525.00		

The option to return to the main menu by pressing EXIT will be given for screen listings, otherwise press any other key to continue. If you attempt to EXIT while NOT logged onto the CURRENT disc you will be prompted to insert the current disc. Please see "CHANGE DISCS", below.

List Or Print Entries Not Yet Printed

Please see the notes above on "KEEPING PRINTED COPIES".

Step	Action
1	Select LIST (or PRINT) ENTRIES NOT YET PRINTED from the AUDIT TRAIL sub-menu.
2	Select the type of transaction you wish to see. "ALL TRANSACTIONS" option will list all seven categories.

3 If you selected the PRINT option, it will be necessary to check the paper in the printer, and then press any key to start. REMEMBER; only one printed copy will be given marked "PERMANENT FILE COPY", as the program records which entries you already have a copy of, so make sure you DO have paper in the printer!

It is possible to stop the listing by pressing EXIT. Please see appendix 3 for more details on printing.

If you selected the LIST option (to screen) the data disc will NOT be amended.

Change Discs

The audit trail can be spread over any number of discs, and it will be necessary to use this option if you wish to see details of entries made on previous discs. The disc in use is shown at the top of the screen, and this will show "Current disc" if the disc in drive B is the latest disc, i.e. has the most recent transactions. If you are using an earlier disc it will show "Audit trail".

In all cases, the range of batch numbers will be shown.

NEVER change discs without being prompted to do so by the program. It is essential the program "knows" what disc is in the B drive, so as to ensure all data is correct.

This option can ONLY be selected if the current disc is NOT disc number 1.

Step	Action
1	Select the CHANGE DISCS option from the AUDIT TRAIL sub-menu.
2	Insert the disc you wish to see, and press any key. The disc MUST be part of the same file, i.e. have the same file name. Do not attempt to load any other disc.
3	The disc number, and batch range will be shown. Press any key to return to AUDIT TRAIL sub-menu.

Important

It is not possible to EXIT to the main menu without the CURRENT disc in the drive. Always change back to the CURRENT disc before returning to the main menu.

Reports Menu

Selecting this option will load the REPORTS MENU, which gives the following facilities:

1. The option to load details from another file (e.g. last year's), for comparative purposes. Both accounts will be listed together.
2. Print a Trial Balance. All accounts are rounded to the nearest pound.
3. Print a Profit & Loss OR Income & Expenditure account, as indicated under SYSTEM CONFIGURATION.
4. Print a Balance Sheet.
5. Screen or Print Accounting ratios, based on the above reports. Careful analysis of this information over a period of time will help financial management of the business.
6. Create a new opening balance. This facility will create a new file with the opening trial balance for the next accounting period.

Each of these facilities is explained in more detail on the following pages.

None of the above reports require any setting up. This is completely automatic, and the program will select all the correct headings and layouts for the accounts, and print notes as appropriate.

It is important to remember that the reports must be printed in sequence. It is not possible to print the Balance Sheet or accounting ratios before the Profit & Loss Account, and likewise the Profit & Loss Account cannot be printed before the Trial Balance.

Step	Action
1	It is suggested that you check the CONFIGURATION option before going to the REPORTS MENU, to ensure that all titles, paging etc. are correct.
2	Make sure you have side 2 of your start of day disc in drive A, and then select the REPORTS MENU option from the main menu. The program will ask for confirmation before continuing. Press Y to continue, or N to return to main menu.
3	The program will save all the current file onto the data file in the B drive, and then convert all the data into a different format as required by the reports menu.

4 **The following menu will be screened:**

Return to Main Menu
Finish
Load Comparatives
Print Trial Balance
Print Profit & Loss or Income & Expenditure
Print Balance Sheet
Screen or Print Accounting Ratios
Create new opening Trial Balance
Please Select using arrows, and then press ENTER

Reports Menu — Finish

This option will exit from Business Controller.

The program does not save the data to disc, as this was done when selecting the REPORTS MENU. Please see the FINISH option from the main menu for further details.

Step **Action**

1 Select FINISH from reports menu, and press ENTER. You will be asked to confirm. Press Y to continue, or N to return.

2 The following prompt will be shown:

"Do you wish to Load new file, or Continue after copy?"

Press L if you wish to load a new file after making a backup of this file with DISCKIT.

Press C if you wish to continue with the same file after making a backup with DISCKIT.

3 (Disckit)

Disckit will be loaded from your start of day disc in drive A. Take a backup copy of the disc in drive B, as described in the Amstrad manual book 1 part 2 page 73, and then EXIT.

4 If you wish to return to CP/M, then press STOP immediately after exiting from Disckit. If you do this, and then subsequently wish to return to Business Controller then make sure you have the B> by typing

B:

and then type

m:submit m:start

5 (Continue with last file used)

This will apply if pressed C at step 2. Ensure you have the correct disc in drive B, i.e. the current file, when you exit from Disckit. The file will then automatically re-load and screen the main menu.

6 (Load new file, or start new file)

This will apply if you pressed L at step 2. See LOAD AND CHECK FILES.

Reports Menu — Load Comparatives

This option will enable another set of accounts to be loaded, and displayed alongside the accounts already in memory for comparison.

Step	Action
1	You will see the prompt "Enter name of comparative file, or EXIT" Enter the name of the file to be loaded, or press EXIT to return to the Reports menu.
2	You will now get the prompt "Insert disc with (file name) in the B drive, and then press any key." Remove the existing disc from the B drive, and insert the disc you wish to load for comparison. Press any key.
3	The file will be loaded, and then the prompt "Replace the disc in B drive with (file name), and press Y to confirm" will be shown. Put your original disc back into the B drive, making sure it is round the right way, and then press Y. The Reports menu will be screened.

Reports Menu — Print Trial Balance

This option produces a Trial Balance, as illustrated:

J. Jones Computers 27/03/87

Trial Balance at 31st March 1988

Account		Debit	Credit
1.	Sales (1)		4,750
2.	Sales (2)		9,600
3.	Sales (3)		1,000
13.	Purchases	930	
47.	Discounts Taken/Rec'd	50	
59.	Motor expenses	100	
72.	Bank Interest & Charges	150	
82.	Vehicles - Dep'n	200	
102.	Vehicles	3,000	
110.	Vehicles - Acc Dep'n		200
120.	Bank (1)	9,860	
122.	Bank Deposit		3,000
126.	Cash (1)	3,000	
136.	Sales Ledger Control	4,960	
137.	VAT O/P Tax		2,895
138.	VAT I/P Tax	155	
139.	VAT Payments/Refunds		1,000
142.	Purchase Ledger Cntrl		310
148.	Hire Purchase	300	
170.	Drawings (1)	50	
		£ 22,755	£ 22,755

Step	Action
1	After selecting this option the program will round each nominal account to the nearest penny, with "Processing. Please wait.." being shown on the screen. Any rounding errors will be shown in the Sundry Expenses (Account 62), and a note given to that effect.

The pence will be restored when returning to the main menu.

If the cash control is in credit, for example due to a minus amount being in the Petty Cash (!), a warning will be given. It will be necessary to check the accounts to find the error.

2 Prepare the printer, and then press any key to start printing. The Trial Balance will be printed, and then the Reports menu screened.

Reports Menu — Print Profit and Loss or Income and Expenditure

This option will print a P & L or I & E account, according to the choice made under CONFIGURATION. An example is shown below. In this case, comparatives are included.

J. Jones Computers 27/03/87

Trading and Profit/(Loss) Account for the 12 Months ended 31st March 1988

	Note	87/88		86/87	
		£		£	
Sales	1	15350		14731	
		----------		----------	
Purchases		930		1500	
		----------		----------	
Gross Profit (GP%)		14420	(94%)	13231	(90%)
		----------		----------	
Less expenses					
Discounts Taken/Rec'd		50		39	
Motor expenses		100		12	
Bank Interest & Charges		150		99	
Vehicles - Dep'n		200		200	
		----------		----------	
		500		350	
		----------		----------	
Net Profit/(Loss)		£ 13920		£ 12881	
		==========		==========	

Notes to the Trading and Profit/(Loss) account

1. Sales	87/88 £	86/87 £
Sales (1)	4750	4500
Sales (2)	9600	9000
Sales (3)	1000	231
Sales (4)	-	1000
	----------	----------
	15350	14731
	==========	==========

Step	Action
1	It is essential to print the Trial Balance first, as shown on the previous page.
2	Prepare the printer, and then press any key to start printing.
3	The net profit figure will be allocated in one of two ways:
	1. LIMITED COMPANIES.
	The net profit/loss is automatically added to the Revenue Reserve account.

2. SOLE TRADER/PARTNERSHIP.

The net profit/loss must be allocated by you to a maximum of five capital accounts. The following screen will be shown:

```
Allocate the current year's profit/(loss):      13,920.00

Capital Account (1)                                        ■■■■■■■■■■■■■

Capital Account (2)

Capital Account (3)

Capital Account (4)

Capital Account (5)

                                                           =============

TOTAL
```

Enter an amount against each account as necessary. It is possible to use the UP arrow key to go back and amend if necessary. The program checks to make sure the total is consistent with the calculated profit/loss.

4 The main menu will be screened.

Reports Menu — Print Balance Sheet

This option will print a Balance Sheet, and notes to the Balance Sheet. An example is shown with comparatives:

J. Jones Computers 27/03/87

Balance sheet at 31st March 1988

	Note	87/88	86/87
		£	£
Fixed Assets	1	2800	1800
		----------	----------
		2800	1800
		----------	----------
Current assets			
Sales Ledger Control		4960	4960
Bank (1)		9860	8680
Cash (1)		3000	1199
		----------	----------
		17820	14839
		----------	----------
Current liabilities			
Purchase Ledger Cntrl		310	900
VAT payable		3740	3258
Hire Purchase		(300)	(300)
Bank Deposit		3000	-
		----------	----------
		6750	3858
		----------	----------
Net current assets/(liabilities)		11070	10981
		----------	----------
Net assets/(liabilities)		£ 13870	£ 12781
		==========	==========
Represented by:			
Capital Accounts	2		
Capital Account (1)		12950	10781
Capital Account (2)		920	2
Capital Account (3)		-	1998
		----------	----------
		£ 13870	£ 12781
		==========	==========

Notes to the balance sheet at 31st March 1988

1. Fixed assets

	Cost or Valuation	Acc. Dep'n	nbv 87/88	nbv 86/87
	£	£	£	£
Vehicles	3000	200	2800	1800
	==========	==========	==========	==========

2. Capital accounts

	Opening Capital	Capital Intro	Drawings	Net P'ft (Loss)	Total
	£	£	£	£	£
Capital Account (1)	-	-	(50)	13000	12950
Capital Account (2)	-	-	-	920	920
	----------	----------	----------	----------	----------
	-	-	(50)	13920	13870
	==========	==========	==========	==========	==========

Step	Action
1	It will be necessary to print the Profit & Loss account first, as shown on the previous page.
2	Prepare the printer, and then press any key to start printing.

Reports Menu — Screen or Print Accounting Ratios

The success of your business cannot be measured simply by looking at the profit. It is important to consider the future, that is the potential of your business to continue to make a profit. To do this careful analysis of the Profit and Loss and Balance Sheets *over a period of time* is necessary, and even better if comparison with similar businesses can be made.

For example, how quickly is the stock being turned over, and is this improving or getting worse? Do you have too much, or not enough, cash to meet your debts? What is your return on the capital employed? You might be better off with your money in the Building Society!

The analysis of accounting ratios is a part of Management Accounting, and will be of great use to any business. It will help you to interpret the information given by the various reports, but more importantly help take corrective action where necessary.

Business Controller helps with this analysis by giving the option to examine and/or print a range of ratios calculated from the Profit and Loss Account and Balance Sheet. It is important to take regular printouts of this information, and to store for analysis of trends.

It is NOT possible to give "ideal" ratios, as these will vary from business to business.

To summarise:

1. Look for trends, not absolute figures.
2. Compare with a similar business, if possible.
3. Do not look at any one figure in isolation, but consider the whole picture.
4. Decide which of the ratios is of most importance to your business.
5. Set targets for your business to achieve.

This option will give a report showing the following accounting ratios:

SOLVENCY RATIOS

Current, or working capital ratio.

Acid Test, or Liquid ratio.

EQUITY RATIOS (Limited companies only).

Equity : Total Capital Employed.

Equity : Fixed Assets.

SALES

Capital Turnover.

Equity Turnover. (Limited companies only).

Current Assets Turnover.

Working Capital Turnover.

Stock Turnover.

Debtors Turnover.

RETURN

Net Profit : Total Capital Employed.

Net Profit : Equity. (Limited companies only).

Net Profit : Sales.

Net Profit : Working Capital.

Step	Action
1	It is essential to print Trial Balance, P & L account and Balance Sheet first. The program will automatically store the necessary data to produce accounting ratios as it calculates these reports.
2	All appropriate ratios will be screened when this option is chosen. If a figure does not exist, then the ratio will not be shown.
3	You will be prompted: "Printed Copy, (Y/N)" Press Y if you require a printed copy, prepare the printer, and then press any key to start printing.

An example of accounting ratios is shown below, with comparatives:

J. Jones Computers 27/03/87

Accounting Ratios at 31st March 1988

SOLVENCY RATIOS	87/88	86/87
Current, or Working Capital Ratio	17820 :6750 (2.6)	14839 :3858 (3.8)
Acid Test, or Liquid Ratio.	17820 :6750 (2.6)	14839 :3858 (3.8)
SALES		
Capital Turnover.	15350 :13870 (1.1)	14731 :12781 (1.1)
Current Assets Turnover.	15350 :17820 (0.8)	14731 :14839 (0.9)
Working Capital Turnover	15350 :17820 (0.8)	14731 :14839 (0.9)
Stock Turnover.		
Debtors Turnover.	15350 :4960 (3)	14731 :4960 (2.9)
RETURN		
Net Profit : Tot Capital Employed	13920 :13870 (1)	12881 :12781 (1)
Net Profit : Sales.	13920 :15350 (0.9)	12881 :14731 (0.8)
Net Profit : Working Capital.	13920 :4960 (2.8)	12881 :4960 (2.5)

The first two numbers either side of the colon are the actual amounts calculated from the accounts, followed by the ratio to one. For example,

Acid Test, or Liquid Ratio 17820 : 8900 (2)

means the business has a total of £17,820 liquid assets, and £8,900 current liabilities giving a ratio of 2:1.

A more detailed description of each of the ratios follows. It is suggested that you record the results of your business say, monthly, and set realistic targets to improve ratios over a period of time. This will give managers a measurable indicator of their effectiveness.

Current, or Working Capital Ratio

This is a ratio of the funds available to meet the day to day running of the business (Working Capital) to the current liabilities. This shows the ability of the company to pay its way. If the working capital is too high, it is possible the company has too much money tied up in stock or cash. On the other hand, if it is too low there could be difficulties in meeting expenses or obtaining credit.

Acid Test, or Liquid Ratio

This is often used as a quick indicator of the liquidity of the business, i.e. how much money can be quickly raised. It differs from the working capital ratio because stock is not included in the current assets for the calculation.

If careful cash flow forecasting is achieved, the ratio will often be less than 1:1.

Equity to Total Capital Employed

This ratio indicates how much of the capital used by the company was supplied by the shareholders.

Equity to Fixed Assets

This ratio indicates how much of the fixed assets are financed by the shareholders.

Capital Turnover

This is the ratio of Sales to Total Capital Employed, and measures the efficiency of the use of the company's capital. For example, if the ratio was 9000:18000, the capital of the business would be turned over every two years, based on annual accounts. It is sometimes useful to compare this figure with a similar company. Naturally, it is far more efficient if the company needs less capital to produce a given level of sales.

Equity Turnover

This is similar in use to Capital Turnover, but only applies to Limited Companies. It is the ratio of Sales to Equity.

Current Assets Turnover

This is the ratio of Sales to Current assets. It is similar in use to the Capital Turnover, but may be more appropriate for certain types of business.

Working Capital Turnover

This is the ratio of Sales to Working capital. Working capital is the same as Liquid Assets, i.e. does not include stock.

Stock Turnover

This is the number of times the shelves are cleared in a year, and is the ratio of Sales to Stock. For example, a ratio of 6000 : 4000 would give a turnover of 8 months, assuming of course this applied to a 12 month period. Obviously, if you make a profit every time you turn stock over it makes sense to turn your stock over more frequently! It may indicate stock levels are too high.

Debtors Turnover

This is the ratio of Sales to Debtors, and shows if debtors are taking too long to pay. This should be compared with the Company's policy and similar businesses.

Net Profit : Total Capital Employed

This is a useful measure of the effectiveness of the business making a profit from the capital employed. It may be that the capital is better employed elsewhere.

Net Profit : Equity. (Limited companies only)

This also shows the effectiveness of the company, and is of particular interest to shareholders.

Net Profit : Sales

An increase in sales with minimum increase in expenses will improve this ratio, which means it is a useful way of showing if some expenses need a greater degree of control.

Net Profit : Working Capital

This ratio will show the relationship between liquid assets and net profit.

Create New Opening Balance

After printing the accounts, this option of the program will provide the data file containing the opening trial balance for the following financial period. The new trial balance will have the pence restored to accounts, with any rounding errors allocated to the Sundry Expenses account (code 42).

The trial balance will contain the totals for debtors and creditors for the previous period. These should be allocated in the new financial period to the relevant nominal accounts via the journal. This will ensure that these balances are cleared by subsequent receipts and payments.

Step	Action
1	It is essential to print the Trial Balance, P & L account and Balance Sheet first.
2	You will get the prompt: "Enter new file name, or EXIT" Enter the file name of the file for the new opening period. It is recommended that a different file name from the existing period is chosen.
3	You will get the prompt: "Insert a new disc in drive B, and then press Y when ready." Remove the existing disc, and insert a new disc. It is not essential that a different disc from the existing accounting period is used, but this is recommended. Press Y.
4	The program will check to make sure the file name chosen does not already exist on this disc, and if not will proceed to save the data in the correct format.
5	You will be prompted: "(new file name) created. Please insert (existing file name) disc in drive B, and then press Y to confirm." Replace the new disc with the disc you just removed, and then press Y. The program will check the correct disc is in the drive, and then screen the Reports Menu.

6 If you wish to load and/or print the new opening Trial Balance it will be necessary to exit from Business Controller using the FINISH option. This will then enable the new file to be loaded, as explained under LOAD AND CHECK FILES.

Load the file, and then check the CONFIGURATION option from the main menu to set the correct titles.

Amend the file if necessary using the JOURNAL option, and return to the REPORTS MENU to print the new opening Trial Balance.

Conclusion

If your accounting knowledge is limited you are strongly advised to consult professional advice prior to producing the profit and loss account and balance sheet, to ensure that all the appropriate adjustments have been made correctly.

Whilst Digita International Limited will endeavour to answer all technical queries regarding the program itself, it cannot answer individual users' book keeping queries, and, again you should refer to your professional adviser.

We hope you enjoy using Business Controller, and trust it will contribute to the efficient management of your business.

Software Support Service

Program discs supplied by Digita are guaranteed against faulty manufacture or materials for a period of 60 days from date of purchase. For this period also, users who return their software registration cards will be provided with free written and telephone support by Digita.

Important Note

At the end of the warranty period, customers have the option to join the Software Maintenance Scheme. For Business Controller the cost is £40.00 per annum. This offers continuing direct support and entitlement to the issue of free program updates.

Appendix 1 — Nominal Account Codes and Titles

1	Sales (1)	50	Rent	100	Freehold Property	149	
2	Sales (2)	51	Rates	101	Leasehold Property	150	
3	Sales (3)	52		102	Vehicles	151	
4	Sales (4)	53	Insurance	103	Plant & Equipment	152	Director's Current Account
5		54		104	Fixtures & Fittings	153	
6		55	Light & Heat	105		154	
7		56		106		155	
8	Fee Income	57	Repairs	107		156	Income Tax
9	Own Consumption	58		108	F/H Prop - Acc Dep'n	157	Dividends payable
10	Opening Stock & W.I.P.	59	Motor Expenses	109	L/H Prop - Acc Dep'n	158	Bank Loan
11		60		110	Vehicles - Acc Dep'n	159	Loan
12		61	Carriage	111	Plant & Equip-Acc Dep'n	160	Capital Account (1)
13	Purchases	62	Sundry Expenses	112	Fixt & Fitt - Acc Dep'n	161	Capital Account (2)
14		63	Telephone	113		162	Capital Account (3)
15		64	Postage & Stationery	114		163	Capital Account (4)
16		65	Advertising	115		164	Capital Account (5)
17		66	Audit Fee	116	Goodwill	165	Capital Intro (1)
18		67	Accountancy	117	Investments	166	Capital Intro (2)
19		68	Legal & Professional	18		167	Capital Intro (3)
20	Direct Labour	69		119		168	Capital Intro (4)
21		70		120	Bank (1)	169	Capital Intro (5)
22		71		121	Bank (2)	170	Drawings (1)
23		72	Bank Interest & Charges	122	Bank Deposit	171	Drawings (2)
24		73	Bank Loan Interest	123		172	Drawings (3)
25		74	Loan Interest	124		173	Drawings (4)
26		75	Hire Purchase Interest	125		174	Drawings (5)
27	Closing Stock & W.I.P.	76		126	Cash (1)	175	
28		77		127	Petty Cash	176	
29		78	Leasing	128		177	
30	Sundry Income	79		129		178	
31		80	F/H Prop - Dep'n	130	Stock & W.I.P.	179	
32		81	L/H Prop - Dep'n	131		180	
33		82	Vehicles - Dep'n	132		181	
34	Deposit Interest	83	Plant & Equip - Dep'n	133		182	
35		84	Fixt & Fitt - Dep'n	134		183	Long Term Loan
35	Rent Received	85		135	Debtors & prepayments	184	Share Capital
37		86		136	Sales Ledger Control	185	
38	Investment Income	87		137	VAT O/P Tax	186	Capital Reserve
39		88	Disposal of F/Assets	138	VAT I/P Tax	187	Share Premium Account
40	Director's Remuneration	89		139	VAT Payments/Refunds	188	Revenue Reserve
41	Salaries & Wages	90	Corporation Tax	140	Creditors & Accruals	189	
42	Wages	91		141		190	
43	Wife's Wages	92		142	Purchase Ledger Control	191	
44	Use of Home as Office	93		143		192	Deferred Taxation
45	Bad Debts	94		144		193	
46	Doubtful Debt Provision	95		145		194	Director's Loan Account
47	Discounts Taken/Rec'd	96	Dividend	146		195	
48		97		147		196	
49		98		148	Hire Purchase	197	
		99				198	
						199	

Appendix 2 — Account Layout Summary

Profit & Loss Account

A/C Code	Section	Valid Transaction (R=Receipt P=Payment)	Memo A/C Updated
001 — 008	Direct Sales	R & P	Sales
009	Own Consumption	R	Sales
010 — 012	Opening Stock & W.I.P.	R & P	None
013 — 019	Purchases for Resale	P	Net Purchases
020 — 026	Direct Costs	P	None
027 — 029	Closing Stock & W.I.P.	R & P	None
030 — 039	Other income (not sales)	R	None
	Expenses		
040 — 049	General Expenses	P	None
050 — 056	Establishment Expenses	P	Net Purchases
057 — 071	General Expenses	P	Net Purchases
072 — 079	Finance Charges	P	Net Purchases
080 — 087	Deprc'n of Fixed Assets	R & P	None
088 — 089	Deprc'n of Fixed Assets	R & P	Sales
090 — 092	Taxation (Co. only)	R & P	None
093 — 095	Extraordinary Items (Co. only)	R & P	None
096 — 099	Dividends (Co. only)	R & P	None

Appendix 3 — Using the printer

Print Quality.

Whenever you are prompted to "prepare the printer" it is possible to change to HIGH QUALITY or DRAFT QUALITY print by using the PTR key.

Step	Action
1	Press PTR, and move cursor to HIGH or DRAFT QUALITY using arrow keys.
2	Use the plus and minus keys either side of the space bar to change the print quality.
3	Press EXIT.

N.B. The print will automatically revert to DRAFT if not set HIGH when prompted to prepare the printer.

Form Feeds and Line Feeds

It is possible to force a form feed or a line feed at any time when using the program (except when printing).

Step	Action
1	Press PTR, and move the cursor to FF for form feed or LF for line feed.
2	Press the plus key to line or form feed.
3	Press EXIT.

Temporary pause when printing.

This can be achieved at any time by pressing PTR, and then EXIT to continue.

When listing the audit trail it is possible to stop the listing by pressing EXIT. However, the printer will not stop immediately as it stores several lines in memory before printing. To stop the printer immediately press PTR after exiting, move the cursor to RESET and then press the plus (+) to the left of the space bar. This will clear the printer memory.

Balance Sheet

A/C Code	Section	Valid Transaction (R=Receipt P=Payment)	Memo A/C Updated
100 — 107	Fixed Assets	R & P	Net Purchases
108 — 119	Fixed Assets	R & P	None
120 — 125	Bank Control Accounts	R & P	None
126 — 129	Cash Control Accounts	R & P	None
130 — 136	Current Assets (note 4)	R & P	None
137	VAT Account (note 4)	R & P	VAT Output Tax
138	VAT Account (note 4)	R & P	VAT Input Tax
139	VAT Account (note 4)	R & P	None
140 — 159	Current Liabilities (note 4)	R & P	None
	Represented by:		
160 — 182	Sole Trader/Partners only	R & P	None
183	Long Term Loan	R & P	None
184 — 199	Companies only	R & P	None

Appendix 2 Notes

1 Nominal account transactions with the exception of those through the journal, will also be posted to the above memorandum accounts.

2 The following accounts are restricted in their use:

160 — 182 allocated for the use of sole traders and partnerships only, and must not be used by limited companies.

90 — 99 and 184 — 199 are for use of limited companies only.

3 The following control accounts can be re-titled and they will always appear as a sub-menu when using the TRANSACTIONS option. The method of operation for the control accounts is that only one side of the transaction has to be posted, i.e. the analysis side, and the posting to the control account is automatic, e.g. a cheque payment of £100 in respect of motor expenses is analysed to account number 59, but the movement on the bank account — code 120 — is automatic.

120 — 125 are bank control accounts
126 — 129 are cash control accounts

4 The following accounts are pre-defined in their use and cannot be adjusted:

136 137 138 139 142

Appendix 4 — Changes file from/to current disc

In some cases you may wish to change the status of a disc from an audit trail disc to a current disc. For example, if the current disc has been corrupted and no back-up exists the only way it would be possible to retrieve data from the audit trail disc would be to change it to being the current disc.

Step	Action
1	Either load CP/M from the Amstrad utility disc (side 2) to get the A>, OR exit from Business Controller in the normal way to the B>.
2	Insert the start of day disc in drive A, and type a:restore
3	A utility disc called "RESTORE" will load, and show the following screen:

```
A>restore
RESTORE V 1.0
---------------

This program will restore the disc in drive B to the current disc.
This may be useful if the subsequent disc(s) have become un-usable
for any reason.

It is also possible to reverse this process, i.e. change the disc in
drive B to an 'audit trail' disc.

Please enter file name, or STOP to end:  ■
```

4 Insert the disc to be changed in the B drive.

5 Enter the file name of the file to be changed, preceded by "b:". For example, for a file called "JONES" type

b:jones

6 The program will check to see if the disc is a current, or audit trail disc, and then ask for confirmation before changing the status.

7 Press Y to change status to/from current disc.

8 The A> will be screened. To return to Business Controller (if it is already loaded), type

b:

and then type

m:bc

Appendix 5 — Errors

Most errors are dealt with by specific prompts relating to the actual situation, for example "File not found". However, in some rare cases more general error messages may occur, as listed below. These will usually result in returning to the main menu, or reports menu.

The possible errors are:

Out of Memory	This should never occur. Report to Digita.
Disk Error	Usually due to disc missing or corruption.
File does not exist	May occur if one of the files on the data disc, or program disc has been accidentally erased. Check you have the correct disc.
Disc Full	This should only occur when the program prompts to load a new disc for data. If this happens at any other time report to Digita.
Division by Zero	This should never occur. Report to Digita.
End of File	This is only likely to occur if an attempt is made to load a file not created by Business Controller. Otherwise, contact Digita.
Record length exceeded	This should never occur, unless the data file is corrupt or the wrong disc is in the drive.
File is not open	This should never occur. Report to Digita.
Disc Directory is Full	This will occur if you have more files in use on the data disc than the maximum. It will be necessary to erase some of the files.

If the only error message is a 2 characer reference, make a note of the characters and report the circumstances to Digita.

Please Note: Contact Digita if you require details of the optional support service.

Index

Operating Notes

This page may be removed and kept near the keyboard for reference.

When the program asks for information from you there are two ways in which it may be entered:

1. When you are prompted for an input such as a file name which requires more than one key press it will be necessary to enter your response followed by ENTER or RETURN. Whenever ENTER is mentioned in this manual it is also possible to use RETURN. The only difference is that ENTER auto-repeats when held down which is useful in some cases.

   A cursor (small green square) will be displayed on the screen at the appropriate place. The maximum number of characters allowed for any particular input is indicated by even smaller green squares as necessary.

   It is also common for a default, or previously entered data, to be displayed ready for amendment if necessary with the cursor positioned on the first character. In order to reduce the possibility of errors it has been designed so that only legal keys can be used (in most cases). The variations are:

   File names — only eight characters will be accepted and spaces or illegal keys will cause a bleep. Letters will be shown in upper case. It is not possible to exit without making a valid entry.

   Numeric — only numbers and decimal point are legal. The maximum is as required by the input.

   Money — this is entered as for numeric but with commas automatically placed as necessary when ENTER is pressed. You will always be prompted to indicate whether the amount is a credit or debit. The maximum amount allowed is £9,999,999.99p.

   Character — this is the most common and allows most keys to be used.

   Date — this must be in the format DD/MM/YY. It is checked by the program (32/12/87 illegal for example) and then stored in memory as an integer. This means that searches between dates are possible or to have chronological lists produced. All illegal entries will cause the cursor to return to the start with ENTER and EXIT disabled.

Editing of the line with the cursor on is as follows:

DEL→ Delete character under the cursor.

←DEL Delete the character to the left of the cursor.

CAN will delete the complete line.

CUT will restore original data if available.

LEFT ARROW will move cursor left.

RIGHT ARROW will move cursor right.

UP ARROW will move the cursor to the previous entry but only if allowed by the program at that point and subject to the data entered being legal.

If you prefer to use the numeric keypad for entering data instead of the numbers along the top of the keyboard, press ALT and RELAY. This will disable the arrow keys, however.

2. If the response required is a single letter, e.g. "Confirm to Delete? (Y/N)", then a cursor will not appear, and it is not necessary to press ENTER after pressing the correct key (e.g. press Y for yes). Only valid keys will be accepted.