Financial Accounting System

DISSERTATION SUBMITTED IN PARTIAL FULFILMENT
OF THE REQUIREMENTS FOR THE DEGREE OF
MASTER OF COMPUTER APPLICATIONS
OF BHARATHIAR UNIVERSITY

By

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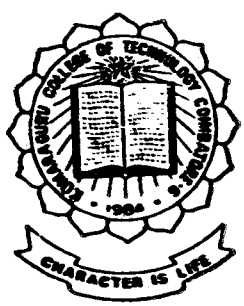

DEPARTMENT OF COMPUTER SCIENCE AND ENGINEERING

Kumaraguru College of Technology

Coimbatore - 641 006

JUNE 1996

DECLARATION

DECLARATION

I hereby declare that the project entitled

FINANCIAL ACCOUNTING SYSTEM

submitted to the Kumaraguru College of Technology is a record of original work done by me under the Supervision and Guidance of Prof.P.Shanmugham,Head of the Department ,Department Of Computer Science,Kumaraguru College Of Tech.,Coimbatore and that this project work has not formed the basis for the award of any Degree/Diploma/Associateship/Fellowship or similar title to any candidate of any University.

Place:Coimbatore.

Date: 3-06-96.

(V.S.VENKATESH).

Countersigned by Staff in-Charge/Guide

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PROFESSOR AND HEAD ,

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COIMBATORE--641006.

CERTIFICATE

CERTIFICATE

This is to certify that this Project Work entitled

FINANCIAL ACCOUNTING SYSTEM

Submitted to Kumaraguru College of Technology in partial fulfillment of the requirements for the award of the Degree of the Master Of Computer Applications is a record of original work done by **V.S.VENKATESH** during his period of study in the Department Of Computer Science,Kumaraguru College Of Technology,Cbe under my supervision and guidance and this project work has not formed the basis for the award of any Degree/Diploma/Associateship/Fellowship or similar title to any candidate of any University.

Head of the Department and Guide

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DATE : 03/06/96

CERTIFICATE

This is to certify that V.S.VENKATESH , Final year student of M.C.A., Department of Computer Science and Engineering,Kumaraguru College of Technology, Coimbatore, has developed the project entitled "FINANCIAL ACCOUNTING SYSTEM", for one of our clients. The project has been implemented and the performance of the system is excellent . Due to the confidentiality of the organization the student was not permitted to take the source code outside the premises.

Guide/Organization

T. SURESH, M.E.

Managing Partner

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ACKNOWLEDGEMENT

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I take this opportunity to express my deep sense of gratitude to **Prof.P.SHANMUGHAM Msc(Engg),M.S(Hawaii)** ,Professor and Head of the Department for his constant guidance,counselling,encouragement and interesting discussions that helped me to the successful completion of this project .

I express my sincere thanks and gratitude to **Mr.T.SURESH,M.E.** Managing Partner for permitting me to carry out the project work at **KOVAI COMPUTERS,COIMBATORE.**

I extend my thanks to **Mr.A.RAVIKUMAR, M.C.A.** , Software Engineer, and other members for their kind cooperation and help throughout my project work.

SYNOPSIS

SYNOPSIS.

FINANCIAL ACCOUNTING SYSTEM has been developed for the CLASSIC APPARELS LIMITED ,POLLACHI. This project work comprises the task of design and development of a Software package for computerization of the Accounting Department. This system will carry out the various operations related to the Accounting Requirements of the company,such as keeping track of the daily transactions,printing of various ledgers,and other information reports. The system is basically divided into four modules namely Master maintenance,Transaction maintenance,Information module and Utilities module. The system is suitably designed such that the on-line information about the accounting transaction are available. The reports produced in the system are Trial balance,Trading and P/L accounts,Balance sheets,Debtor/Creditor List,Group Summary etc.

The complete system has been developed using a popular Rapid Application Development Tool from Borland called Delphi under user friendly environment of Microsoft Windows. The package includes user friendly messages,on line help and validations to provide the user with a comfortable working environment.

All the modules of the system are fully independent of each other and it also provides reusability of code using Object Oriented Concepts.

The project report consists of six chapters . The first chapter explains the nature of the project and why it is needed.

The chapter two describes about the company ,the current system details,the objectives of the new system and the hardware/software platforms.

The third chapter describes the design and development of the system. The overview of the system ,the submodules ,input,output,code design and data base design used in the system are explained.

The chapter four explains how the testing and implementation are done .The fifth and sixth describes the conclusion and the scope for future development.

INTRODUCTION

1. INTRODUCTION

This chapter describes in detail about the proposed system and the neccessity and benefits of such a system to provide the facilities not available in the existing system.

ABOUT PROJECT:

In knitwear manufacturing Industries,the manufacturing process is a very dynamic and complicated process. Most of the operations pertaining to the knitwear process such as dyeing,washing,knitting,stitching and labeling .etc.are done by automated machines in most of the modern knitwear industries located in India But the money involved and cost of Infrastructure Investment is of very high order. Each machine for the process may require a lot of maintenance and care and most importantly the company handles a lot of data which has to be stored and maintained. This project mainly deals with the process of Record Keeping in such companies.

The usage of computer based system was a long felt desire right from the day of the company's establishment and the above constraints faced increased the neccessity. By the development of a computer based system the amount of data

entry will be reduced and the validation facility ensures that the user always enters correct entries.

The information or module part should give the status of all transactions then and there . This is more helpful to the company in decision making. The transactions status summaries of Ledgers,Cash Book,Bank Book,Account Group are made available at an time.

The Final Accounts part should give details about the final status of Record Keeping such as Trial Balance,Balance Sheets and Detailed Print.

NECESSITY OF THE SYSTEM.

The efficiency of the manual operation decreases as the volume of the data increases. The computer can perform well on such data abundant operations with greater accuracy and increased efficiency.Moreover the Reports can be produced in a short span of time. As the accounting department needs a number of statements it is very cumbersome to prepare them manually More than that they are majority of export oriented units. So a high quality of competence,efficiency and Technology are needed.

Drawbacks of the Manual Record keeping are as follows:

--- Maintenance of multiple Ledgers.

--- Errors in posting data .

--- Enormous consumption of time for balancing accounts.

--- Laborious task of consolidation.

--- Unnecessary increase of manpower .

--- Inability to produce timely reports for management.

BENEFITS OF COMPUTERISED SYSTEM.

Computerization of the Accounting Transactions will yield the following benefits.

--- Capable of Sorting,Analysing,Searching and Presenting data under various parameters quickly.

--- Improvement in the performance of Accounting procedures and Transactions.

--- Accounting Analysis which are most time consumed and error prone.

--- On-line query of months,year and transaction.

By computerization the Accounting transaction it is possible to get timely and accurate information about the Record Keeping procedures. This plays a vital role in the decision making,utilization of financial Resources and other activities.

The need for computerization of Accounting procedures is a must for the company.

SYSTEM STUDY

2. SYSTEM STUDY AND PROBLEM FORMULATION

This explains the system design and development and the overview of the system,input design,database design and the process design are given.

2.1 ORGANIZATION.

CLASSIC APPARELS LIMITED is a Private Sector knitwear manufacturing industry located at Pollachi,Coimbatore District. The company is a export oriented Unit. The company was started two years back and now it is Limited company. The Company has well utilized the technological advances in the field of Knitwear Manufacturing. Most of the processes are fully automated with minimum labour overhead. The main work of this company is to produce knitwear garments .

2.2 EXISTING SYSTEM STUDY.

Presently the Accounting System is done manually.Each Operation has a number of Ledgers to keep track of the Accounting Transactions.

In the case of transactions Record keeping is done for each transaction such as Cash,Bank,Purchase,Sales,Stocks and Returns. Since even small slips that account for credit's are to be filed with accounts so as not to face

any mis-calculation . This results in a separate Ledger for each and every department of the company.

In the Master maintenance part the Accounts for a particular acounting period has to be updated from different ledger entries. Since the system inputs are all kinds of Vouchers,Slips,Receipts and Bills keeping track of all the updations are very laborious and time consuming job. For example a sample voucher or a predefined voucher is needed by the master maintenance.

Whenever an input is received into the system such as Vouchers, Receipts and Bills they are entered into the record Keeping books such as Vouchers,Receipts and Bills, they are entered into the Record keeping books such as Cash ,Bank ,Sales Register,Purchase Inwards,Purchases Books. The entries are made in the stock Registers. The Returns are entered in the Returns Register.

Based on the transaction entries the Masters are updated for any new entry into the system by addition of an entry and modification in the case of any old ones. But the Masters are permanent entries so modification is kept to the minimum. Firm details are kept separately in a file,which includes company name and address,Register no both local and central,Banker name,Excise duty Reg.No,Contact persons.etc.

The transactions recorded in the journal and subsidary registers are transferred to the accounts concerned in the ledger in a summary form. This process what we call posting is done manually.

The trial balance is a summarised tabular statement which presents the consolidated list of all Ledger balances.

2.3 SYSTEM OBJECTIVES.

The main objectives of the Financial Accounting System are listed below.

1. To maintain the Record Keeping operations of all Transactions.
2. To Keep the accuracy of data stored in the Ledgers intact.
3. To provide a creditors / Debtors List when required.
4. To provide following information reports on Accounting Transactions.
    a. Books of Accounts
    b. Debtors / Creditors
    c. Final Accounts

5. To provide a set of utilities that may be useful to the Accounting Departments.

6. A separate provision under utilities for maintaining Accounting requirements for a end of periods,such as Initialising for the next year,changing accounts, Reposting accounts etc.

2.4. HARDWARE PLATFORM.

This project has been done using the INTEL 486 DX--4, 100 MHz based system .The configuration of this operating platform is as follows

INTEL 486 DX--4 Server with

-- 32 MB RAM.,

-- 100 MHZ CPU.

-- 1.2 GB HARD DISK.

-- 16 BIT ETHERNET CARD.

--LAN TOPOLOGY IS BUS.

FOUR 386 DX--40 MHz NODES.

-- Each with 8 MB RAM.

-- 530 MB HARD DISKS.

-- 1.44 MB DISK DRIVES.

-- One node with CD-ROM Drive and Sound Blaster Card.

The printers are of type NEC PINWRITER P3300 , 24 Pin Dot Matrix Printer and TVSE NOVO 130 , 9 pin Dot Matrix Printer.

2.5 SOFTWARE PLATFORM.

OPERATING SYSTEM: MS--DOS.

OPERATING

ENVIRONMENT: WINDOWS FOR WORKGROUPS(3.11).

NETWORK OPERATING

SYSTEM: : NOVELL NETWARE 3.X

DEVELOPMENT TOOLS

FRONT END : DELPHI FROM BORLAND INC.

BACK END : INTERBASE(RDBMS).

2.5.1 **DELPHI CAPABILITIES.**

DELPHI is a RAPID APPLICATION DEVELOPMENT TOOL with a well known PASCAL Language structure.

Some special features are listed below.

--- DELPHI is a complete Object Oriented Pascal Language Compiler based tool.

--- DELPHI supports both Multimedia and database applications

--- It's executables are 20-30 percent faster than similar tools like Visual Basic and Powerbuilder.

--- It supports wide variety of database formats such as DBASE, FOXPRO,MS-ACCESS,PARADOX,BTREIVE..etc.

--- It acts as a powerful front end for CLIENT SERVER Development with well known RDBMS Backends such as ORACLE,INFORMIX,SYBASE,INTERBASE with the help of respective ODBC drivers.

--- It readily supports third party VBX controls and inherits its properties with the Environment.

--- The useful tools such as IMAGE EDITOR, DATABASE DESKTOP,WINDOWS ISQL, TURBO DEBUGGER.Etc.

--- The very native and powerful ,award winning REPORTSMITH Report Writing tool is a added advantage.

--- DELPHI is such a very interactive,modular,visual,Extensible, for both Novice and Experienced Windows Programmer.

2.5.2 **RAD PACK.**

This is a separate add-on for a regular DELHI Tool .It includes the following.

--- VISUAL COMPONENT LIBRARY (SOURCE CODE).

for customized component development.

--- TURBO DEBUGGER 4.6 For Windows for a separate

debugging Facility.

--- VISUAL SOLUTIONS PACK 1.1 a set add-on VBX

controls for wordprocessing,spreadsheet,communications.Etc.

--- RESOURCE WORKSHOP 4.5 a tool designed to integrate the//

process of designing and compiling resources of Windows.

--- RESOURCE EXPERT a tool to convert menu and dialog

resource scripts built in Resource Workshop to Delphi Format.

2.5.3 **OLE AND DDE.**

Dynamic Data Exchange (DDE) sends data to and receives data from other applications.With DELPHI ,we can use this data to exchange text with other application.We can also send commands and macros to other application.We can also send commands and macros to other applications,so your applications can control other applications.

Object Linking And Embedding(OLE) is a method for sharing data among application.To use OLE,one application must be an OLE SERVER and another application must be an OLE Container .With DELPHI we can create OLE Container applications.The DELPHI supports both OLE 1.0 and OLE 2.0 versions which are currently popular in Windows applications development field.

2.5.4 APPLICATION PROGRAMMING INTERFACE (API).

The Windows API is a set of functions and procedures which can be used by any window application to operate upon window internals.This includes three files GDI,KERNEL and USER for variety of application Construction.The Delphi provides a wide variety of functions for API programming.

SYSTEM DESIGN

3. SYSTEM DESIGN AND DEVELOPMENT.

This Chapter explains the system design and development, the overview of the system ,input design,ouput design,database design and the process design in detail.

3.1 OVERVIEW OF THE SYSTEM.

Accounting is the art of recording,classifying and summarizing in a significant manner and in terms of money,tranasactions and events which are,in part at least of a financial character and interpreting the results thereof.

Towards achieving this objective, the accounting system records day-to-day financial transactions in a systematic manner for producing a number of statements that aid the management in decision making.

Transaction is the activity involving the transfer of money or goods or service between two persons or two accounts.

The two important aspects in the accounting procedures are

* DEBTOR - One who receives a benefit without giving money or money's worth.

*CREDITOR-One who gives a benefit without receiving money or money's worth.

Voucher is a written document in support of a transaction.It is a proof that a transaction has taken place the value stated in the voucher.

Each transaction when closely analyzed reveals two aspects. One aspect will be the 'receiving aspect' or the 'incoming' or the 'expense aspect'.This is known as debit aspect.Another aspect will be the 'giving aspect' or the creditor aspect.These two form the double entry system.

The rules for the double entry system are:

Debit the Reciever,Credit the Giver.

Debit what comes in,Credit what goes out.

Debit all expenses and losses,Credit all incomes and gains.

A journal is the book of original entries wherein transactions are first recorded.In journal each transaction is dealt with separately.Ledger is the main or principle book of accounts.Transactions recorded in the journal and subsidiary registers are transferred to the accounts concerned in the ledger in a summarized form.The transferring process is called posting.

The trial balance is tabular statement which presents the consolidated list of all ledger balances.

In our system the transactions in the computerized form are divided into four types.The first type depends on the voucher that is being raised, For example cash transactions correspond to one type and bank transactions correspond to another type.Also associated with each account head is an account type .The account type gives the category in which the account head falls.There are four account types ,they are Assets,Liabilities,Expenses and Revenues.They are used in preparing Balance sheet.The Profit and Loss account and the balance sheet data base files are used in printing Balance sheet and P&L account outputs.

3.2 INPUT DESIGN

Input design is a part of the overall system design which requires much attention .The objectives of the input design is to achieve the highest possible level of accuracy for the data captured as input.The error in the input data will end up with unexpected results .The input/output design process is given as flow chart in Appendix A.

Erroneous data entered during data entry are handled carefully as a lot of data validation facilities are provided in the system .On each and every important field ,appropriate validation should be done then and there .If the user makes a mistake or an error during data entry,the system displays an message.This message should give a clear indication regarding what is expected from the user.

3.2.1 MASTER MAINTENANCE.

In any application master maintenance meant to maintain data that are relatively permanent.Master has to be created before any transaction pertaining to the information in the master file occurs. Facili ties that exists in this module are addition ,modification,deletion,and querying.This is achieved through

corresponding user friendly screens taking the first character of the option an ACTION.This system maintains a number of Master Files.

3.2.2. TRANSACTION MAINTENANCE.

The transaction maintenance in any application was meant to update the transaction files and master files.The data stored in the transaction are relatively temporary.The transaction files are created after creating the master files.Facilities that exists are addition modification,deletion and inquire.This is achieved through corresponding user friendly screens taking the first character of the option an ACTION.This system maintains a number of transaction fields.

3.2.3. ADDITION.

Addition is used to append new data records into the file .On selection of addition (or) new button the addition module is invoked ,the details of the master file to be added are sought and program tries to append the detail of the corresponding master file.Depending on the master file certain validation are carried out on the key field and other fields and on no error condition., the record is added to the master file .Duplicate entries in the files are filtered and errors are pointed out using error messages.

3.2.4 MODIFICATION.

Modification is used to change an existing database Record. any record that is inquired is captured in pointer variable called BookMark andthe user is allowed to enter in the corresponding text boxes if the user presses cancel button without saving the corresponding original entries are fetched from table using the BookMark and then displayed.If the user presses save button then sufficient messages are given to confirm saving and for validations.

3.2.5 DELETION.

Deletion option is used to delete a particular record which is already stored in the database table.Similiar to Modification the BookMark concept is used here to fetch records and delete records.Even after selection of deletion option,the process can be terminated without the record being deleted .The deletion option uses the Query Component to fetch the required record and after confirmation the record is deleted .

3.2.6 QUERYING.

Querying is fetch the required records for a particular key value .On selection of the addition,deletion,modification this process is invoked the particular records key field is passed on to the query component as parameterfield ,which is used by the query components sql statement which fetches the required record .This delphi concept is very useful and very dynamic to fetch records at different locations and with great speed.

3.3 CODE DESIGN.

The codes used in the Financial Accounting and Analysis are listed and briefed below.

The codes used in the database files to identify the type of transaction that are used in the program to access fields are as follows.

C -- Credit based field .

D -- Debit based field .

CD -- Credit/debit based field.

BAL -- Balance amount.

TR -- Transaction codes.

P -- Print based field.

ST -- Stock Field.

ACH -- Account Field..

In addition to the above field name design,we have specific code for each kind of transaction and its types.

TRANSACTION TYPES

1 CASH--TRAN CASH

2 BANK--TRAN BANK

3 SALE---TRAN SALES

4 PURC--TRAN PURCHASE

5 IBIL--TRAN INWARD BILLS.

6 JOUR--TRAN JOURNAL.

7 SALE--RET SALES RETURNS.

8 PURC--RET PURCHASE RETURNS.

TRANSACTION OPERATION CODES.

1 RECEIPTS.

2 PAYMENTS.

3 DEPWITH.

4 TRANSFERS.

SALES AND PURCHASE.

2 CASH--SALE CASH SALES

1 CRED--SALE CREDIT SALES.

GROUP CODES

1 GROUP--CASH

2 GROUP--BANK.

3 GROUP--ASSETS.

4 GROUP--LIABILITIES.

5 GROUP--INCOME.

6 GROUP--EXPENSES.

7 GROUP--SALES.

8 GROUP--PURCHASE.

9 GROUP--CUSTOMER.

10 GROUP--SUPPLIER.

11 GROUP--CUSTOMER.-SUPPLIER.

12 GROUP--BANK[L].

13 GROUP--CREDIT--CARD.

14 GROUP--CREDIT--CARD-L.

15 GROUP--DIRECT--EXPENSES.

16 GROUP--STOCK--IN--TRADE.

17 GROUP--SALES--RETURNS.

18 GROUP--PURCHASE--RETURNS.

19 GROUP--NET--PROFIT-LOSS.

20 GROUP--OTHER--CREDITORS.

21 GROUP--OTHER-DEBTORS.

This above convention was used to identify the transaction types in the code design and followed throughout the application design.

In the account head entries,the fields were designed to represent credit or debit opening balances and balance for all 12 months of the year.

3.4 OUTPUT DESIGN.

The output generated by the system can be classified into three types as given below.The sample reports are given in Appendix C.

* BOOKS OF ACCOUNTS.
* DEBTORS/CREDITORS.
* FINAL ACCOUNTS.

3.4.1 BOOKS OF ACCOUNTS.

The Books of Accounts normally includes Journal,Cash Book,Bank Book,Ledeger Summary,Group Summary,Sales Register,Sales Return Register,Purchase Register,Purchase Returns Register and Ledger print.

The Journal is Record of all Transactions and Report here gives the complete Journal list but also the selected account groups journal entry as a list.This also shows the total journal credit and debit balances.

Cash Book and Bank Book reports selected records from account head master .We can also select summary of a particular acchead entry and for a particular month.Selecting a months entry we get a list of all transaction of the month and finally at the Trailer part of the Report we show the closing balance.

Ledger summary contains all acchead details like Bank,cash,Customer,Supplier etc. and it also gives a list from which we can select a particular acchead name and view the Ledger Summary of that Account head.The sample reports are given in Appendix C for most of the Summaries.

The Group summary list the details of all Account Group details and we can select one group from the group such as for e.g. Assets,Liabilities etc. These are fetched from Accgroup File GROUP.

The Sales ,Sales returns,Purchase and Purchase returns are listed from account Group file with current credit/debit balances for e.g. we can get sales in amount for a particular month,a particular date from the main list which contains all months details.

Ledger print is pulldown menu option which contain two options Header and Group.The selection of first option gives the Ledger detailed print of the list of account heads available and second option gives the list if all account group names with all transactions details containing debit and credit balances.

3.4.2 **DEBTORS/CREDITORS**.

This is a simple and a elegant report containing account head balances as net amount of credit and debit balances for the current accounting period.

The Listing also has the option of selecting one accounting head and displaying its debit/credit in details.The account balances credit/debit shown with the account head is the summation of all credits and subtraction of all debit balances as a net amount.

3.4.3 **FINAL ACCOUNTS**

The Final Account is divided into three options namely

* TRIAL BALANCE
* TRADING AND PROFIT/LOSS ACCOUNT.
* BALANCE SHEET.

3.4.3.1 **TRIAL BALANCE.**

The Trial balance shows the initial preview for a balance sheet with the listing the Debit and Credit balances under each Account Head.The Totality of all Credit and Debit balances are shown at the end with pagewise total,such that the number of listing of balances is limited for a particular page (here it is 25 per page) and the balance per page is carried over to next page as previous page balance and continued with the listing.The sample report is shown in the Appendix C.

3.4.3.2 TRADING ACCOUNT.

This is more specific to the Trading activity of the Company such as buying and selling of the goods.The Report contains a Debtor side and Creditor side.The Opening Stock,Purchases,Purchase Returns,Direct Expenses will come under Debtor side and Sales,Sales Returns and Closing stock comes under Creditor side.The balance for each side are calculated and if there is surplus Creditor side it carried over to Debtor side as Gross Profit and if Debtor side it is added as Gross Loss,such that net difference between Credit and Debit balance is Zero.The sample report is given in Appendix C.

3.4.3.3 PROFIT/LOSS ACCOUNT.

This Report is directly related with Trading account but here the difference is that this report shows only Expenses and Incomes.The final balance is shown for both debit and credit sides and surplus carried over as in Trading Account as Gross profit or Gross Loss.

3.4.3.4 **BALANCE SHEET.**

The balance sheet is the consolidated output which combines both the Trading and P/L account with the account group names other than that specified in those accounts.The report is divided into Liabilities and Assets.The Liabilities include Supplier,Customer/supplier,other Creditors,Bank Loan,Credit card Loan and Assets include Customer,other Debtors,Stock in Trade,Cash on hand,Cash on Bank and Credit card.The Netprofit is added to Liabilities if it is surplus in assets or Netloss added to assets if there is a surplus in Liabilities such that both the balances are equalled.This is the most important report regarding company's performance in ended financial year which is published as a company's Year end report.

3.5 **PROCESS DESIGN.**

The Process design of the Financial Accounting and Analysis System is divided into four modules namely Transaction Module,Master Maintenance

Module,Information Module and Utilities Module.(please refer to Appendix A for diagrammatic representation of process design).

3.5.1 TRANSACTION MODULE.

Transaction occurs when inputs are received in the system in the form of Debit/Credit Vouchers ,Reciepts,Bills and other documents relating to exchange of money inside or outside the system but which affects the Financial matters of the company directly or indirectly.(please refer to the diagrammatic form of this module in Appendix A).

3.5.1.1 CASH TRANSACTION.

For any kind of transaction involving Cash an entry is made in this sub module.The inputs for this module are Date,Voucher No,Party Accno/Cheque No and the Amount involved in the Transaction.This is entered in General transaction files with respective acchead entries and transaction type either Debit or Credit.

3.5.1.2 BANK TRANSACTION.

This is similar to Cash transaction in fields and acchead but the entries are made in General transaction files based on Bank Cheques.

3.5.1.3 SALES,PURCHASE AND INWARD BILLS.

This transactions are quite similar in process so they are briefed under the common heading.The inputs into this module are Date,Invoice No or Bill No,Party name and Amount in Rupees.These are directly entered into respective fields with the type of transaction and Account head entry as described in the Code Design Module.

3.5.1.4 JOURNAL TRANSACTIONS.

This is a transaction which involves inputs such as Date,Reference No,Description of Transaction and Amount in Rupees which are directly entered in the corresponding transaction file by passing the transaction type as journal transaction as specified in the code design.

3.5.1.5 STOCK UPDATE.

This is a transaction needed for evaluating the true value of stock at any part of the year for financial calculations and Budgets or for Material Planning.th user is supposed to enter the stock for respective months starting from the Financial year beginning with entering the opening stock and stock at respective months then and there which is currently from April to march.

3.5.1.6 RETURNS.

This is divided into Sales Returns and Purchase Returns Transactions for every month.The common entries are Date,Party name and Amount in Rupees.For sales Returns we have Credit Note No where in Purchase Returns we have Debit Note No.This entries are also made on the basis of Transaction types.

3.5.2 MASTER MAINTENANCE MODULE.

The Master maintenance module deals with the operations of addition,deletions,updations and modifications of Master database files.(please

refer to diagrammatic representation of Master Maintenance Module is given in Appendix A) .The Master maintenance is subdivided into five submodules they are Accounts,Accounting Period,Voucher-Info,Firm Details and Predefined Voucher.

3.5.2.1 **ACCOUNTS.**

Under this module we have two Master entry procedure.They are as follows.

A) Accounts Group Master.

B) Accounts Head Master.

A) Under this submodule we have entries for Account Group names which are used by many updations and Retrieval procedures.The options for this Master entry are Locate,Search for and Search Next for each entry and normal options such as Addition,Updation,Modification and Deletion.This entries are used in most of transaction entry look up forms for listing the available Groups.

B) Under this submodule we have similar operations as in Account Group Master,but the difference is each entry in the Account head come under any one of the Account Group.Some of the Account Groups which are frequently used are Bank,Cash,Customer and Supplier.

3.5.2.2 ACCOUNTING PERIOD.

This is the submodule to change the Accounting Period of a Current Financial Year.Using this we can specify the accounting days for a month in month based entries and accounting months in Year based entries.If no of transactions have been already entered it does not allow to change the accounting period ,thereby preserving the integrity of the database.

3.5.2.3 VOUCHER INFO.

This is a submodule in Master Maintenance to add additional information into a standard Voucher entry.This is maintained in a separate Master File here the transaction type and additional information both as character based and numeric are entered which gets reflected in the Voucher detail entry.

3.5.2.4 FIRM DETAILS.

This is a single master entry maintained as a separate company information including Company name,Address,Contact persons,Phones,Banker Name,Registration Numbers and other important details.The entry can be edited from selecting Firm Details from the menu options of Master Maintenance.

3.5.2.5 PREDEFINED VOUCHER.

This is to facilitate the user to have predefined vouchers for frequently used transactions in Cash,bank,Sales,Purchase.etc such that the user defines the Voucher Format for entries and this can be used by the other users to enter only limited entries such that the whole operation is complete with the rest of entries from the predefined voucher format.This can be useful in operations with large volume of transactions.

3.5.3 INFORMATION MODULE.

This process has already been dealt with as a separate topic in OUTPUT DESIGN,where it was explained about the information retrieval and

reporting.It also included the calculations involved in such reports.

3.5.4 UTILITIES MODULE.

This submodule explains about the additional utilities that have been included for usage by the Accounting Department frequently.This include the following utilities such as Backup and Restore,Change Password,Change Date/Company ,Accounting utilities such as Reposting Accounts,Initialise for next year,Negative Cash Check and general utilities such as Calculater,Notepad,MS Mail etc.

The backup and restore is done using third party utilities available as shareware.

The Change Password is done using a separate Delphi program which replaces the previous password or enters a new one if it the first time.

The posting is done by calling the module which handles the posting of data which is the part of the Accounting operations.

The initializing is done by carrying forward the previous years balance to next years opening Account on every start of the financial year of Accounting.

The Negative Cash Check is done to verify whether any negative balance both on Credit and Debit side gets carry forward to the next Years opening balance or balance for next accounting period.

The general accounting tools that are needed for Accounting Department such as Calculater,Notepad are included using the OLE component in Delphi Environment.

3.6 DATABASE DESIGN.

The Financial Accounting and Analysis system consists of 6 Master files and 5 Transaction files.We now look into each one of them in detail.

3.6.1 MASTER DATABASE FILES.

The files which have permanent entries come under Master Files category.These files are maintained using the transaction files which contain changing data.The master files are generally given more secure access controls than transaction files.

3.6.1.1 ACCOUNT HEAD FILE.

This is the most important file as for as accounting is concerned with Account group file.Now let see the important field specification .The Account Head Master consists of 34 fields in which the Mastkey is primary key,Account Head is the secondary index,There is Group key to specify the parent group,The remaining fields Cbal0-Cbal12 gives the Credit balance for all the 12 months of the year and Dbal0-Dbal12 gives the Debit Balance for those months,where Cbal0 and Dbal0 gives the opening Credit and opening Debit balances for the Financial Year.

3.6.1.2 GROUP FILE.

This is also a very important file which stores the Account Group information with 32 fields.The Mastkey is the Primary key field,Group name is the secondary index field storing the account group names,Group Key if it is a Sub group of a parent group,the Cbal0-Cbal12 gives the Credit Balance for each month and the Dbal0-Dbal12 gives the Debit balance for each month.The field Curbal gives the Current balance for the whole year.

3.6.1.3 INFO FILE.

This Master File has a number fields with Mastkey as Primary Key field, The fields such as Place,Address,Rcno,Phone etc. can be used to give the additional details needed by Account Heads.

3.6.1.4 PVOUCH FILE.

This is a Master file used to store information regarding Vouchers in a brief form.The Fields Mastkey which is the Primary key,Tran which specifies the

Transaction type,Name which is the Voucher name and finally the Opcode which is the operation code.

3.6.1.5 **PDVOUCH FILE.**

This file is detailed form of the PVOUCH file which are linked by the Mastkey field,other than that we have the Serial no,Account head key which links to Acchead file,CD for Credit or Debit type and a Formula field for Calculations.

3.6.1.6 **STOCKVAL FILE.**

This file stores stock information with regardance to stock value in terms of money.The primary key field is the Achdkey or Account head key to link it to Account head file,The remaining fields Stkv1-Stkv12 is used to store stock values of all months and Stkv0 stores the opening balance.

3.6.1.7 **VINF FILE.**

This is the Voucher information file which stores the details of

additional information to be stored with the Voucher entry.This file contains Character as well as Numeric field to be added with the Voucher entry.

3.6.1.8 COMPANY DETAIL FILE.

This file is used to store the details of the company M/s Classic Apparels Ltd.

3.6.2 TRANSACTION FILES.

These files are used to store data that are frequently changing and are termed as transaction files ; these files are also called dynamic files.We now see some of those files.

3.6.2.1 DTRAN1 AND DTRAN2 FILES.

This files are used to store the transaction information that has come through.The fields are Trankey as primary field,Slno for transaction no,Date of transaction,Achdkey to link with Account Head file,CD for specifying a Credit or Debit transaction and finally the Amount of transaction.

3.6.2.2 **KEEPREC FILE.**

This is very important transaction file having more than 53 fields which are used widely in Transactions,Printing,Report calculations.The abbreviation used in defining fields for such file are as follows.

LR	RECEIPTS FIELDS.
LV	PAYMENTS FIELDS.
LS	SALES FIELDS.
LJ	JOURNAL FIELDS.
LC	CREDIT FIELDS.
LD	DEBIT FIELDS.
LOCK	LOCK FIELDS.

These fields are used in corresponding calculations and maintenance of master files.

3.6.2.3 **TINFO FILES.**

This is a transaction file used to store the details such as transaction files master key,operation code,transaction type,prefix for voucher no,reference no/Bill no,Cheque no,particulars,Flag for checking whether a predefined voucher.

3.6.2.4 **VRNO FILE.**

This is used store the transaction type,period of voucher entry,Lastno for serial voucher no generation.

SYSTEM IMPLEMENTATION

4. SYSTEM IMPLEMENTATION AND INTERPRETATION.

This chapter deals with the user training implementation and testing of the new system.

4.1 IMPLEMENTATION PLAN.

This system is developed on windows environment using the DELPHI Graphic user interface.This system can be implemented on any windows platform.It is not possible to load this into any other system which does not support Windows.

The implementation of this system is based on the 'parallel run' procedure.The steps followed in the implementation are.

1, Creation of computer compatible files.

2, Training the operating staff.

3, Installing in terminals and fine tune hardware.

All the files and libraries required for Financial Accounting and Analysis are developed and loaded into system.This includes DLL (Dynamic

Link Libraries), ODBC drivers, Database Runtime files,ReportSmith Runtime ,Additional utilities file,Project files and Corresponding executables files.They can be replaced with new and updated files at any time.Installation of terminals

and software were done with consulting with department staff and based on their requirements changes were made then and there.No installation of windows was required as they were already preloaded with the nodes from Vendor were it was ordered.

4.2 EDUCATION AND TRAINING.

Any system would not work to its full capacity if the users are not well trained to use it.So user training is an important step in a software development cycle.

This system is activated through the menus,screens and hypertext.The details of the steps involved ,the usage of the package were explained in detail to the users of all departments at their respective places.Also a complete demonstration of how the system is working are explained by entering the sample data and the previous years data and sometimes random data.The users themselves

were encouraged to put forward their doubts and get cleared.The user was therefore free of doubts and system was ready to be tested.

4.3 SYSTEM TESTING AND CHANGEOVER.

The system was tested successfully and all the requirements of the system are achieved with good results and feedback from the users.

Since the system was implemented parallely with the existing system keeping in mind it didn't interrupt the users's precious time.The user was free to clear the difficulties faced with the system.Most of the modules were developed involving user suggestions at various periods,this helped in interacting the user directly with the system development stages.Since all the programs and units in Delphi were linked to main project form through the help of include files,it was easy to trace out errors as a part of debugging.This was useful in responding to user complaints quickly.

The results of the computerized system are verified with the manual system.And everything was perfect.This parallel testing of the systems were done for weeks such that the system was going to run without the problem of frequent errors.

CONCLUSION

CONCLUSION.

The system has been developed and the objectives were achieved with test and real data. The Financial Accounting and Analysis System is an on-line system based on Graphical User Interface Concept. The system provides a near total solution to the Accounting problems faced by the company since its establishment. Every operation is invoked with the click of the mouse and users feeling home in such environs is common.

The system helps management in lot of ways which includes a crucial process called Decision making. This was made possible upto some extent with the help of Financial Reports and Analysis charts generated by the system. The system is thus user friendly and does not impose any restrictions on the user.

The system is currently under implementation in the user environment . The system is being implemented parallely with the existing system. The system has undergone in-house testing with the help of random and real data with the help of manual records.The aim of the system was to create a less paper

office but not forgetting that oneday a paperless office will be a reality with evergrowing Technologies and Ideas. To conclude the system is highly flexible,userfreindly and less dependent on human resources.

SCOPE FOR FUTURE DEVELOPMENT

SCOPE FOR FUTURE DEVELOPMENT

The department such as Purchase,Stores and Accounting are being computerized.In future the Sales,Production Planning ,Exports division are planned to be computerized. These are sub modules of the production and marketing departments. This systems are also been suitably planned for developing to be integrated with Financial Accounting,Purchase and Stores. So provisions have also been done at the code level to integrate these additional modules with the Financial Accounting System.

The Analysis or Information module can be suitably expanded to give a proper Financial Budgetary plannings,Material Planning and Material Costing.For this kind of planning previous years performance is analyzed and Results tested with actual results,and based on that performance present year data can be fed in and results analyzed.

The Financial Accounting System can be modified up to some extent and used for Purchase and Stores Maintenance. As our system has been developed in 16 Bit development Environment of Windows 3.x in future it can be

converted to 32 Bit application when required which can be developed under Windows 95 or Windows NT.

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BIBLIOGRAPHY.

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2) DELPHI BOOKS.

A) DELPHI DEVELOPERS GUIDE,XAVIER PACHECO

SAMS PUBLICATIONS,1995.

B) DELPHI UNLEASHED,

SAMS PUBLICATIONS,1995.

C) DELPHI EXPLORER, J.DUNTEMAN.

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3) **DELPHI MANUALS FROM BORLAND.**

A) USERS GUIDE.

B) DATABASE DEVELOPERS GUIDE.

C) REPORTSMITH GUIDE.

D) TURBO DEBUGGER PART1.

C) OBJECT PASCAL LANGUAGE GUIDE.

D) INTERBASE SERVER USERS GUIDE.

4) **ACCOUNTING BOOKS.**

A) ADVANCED ACCOUNTING.

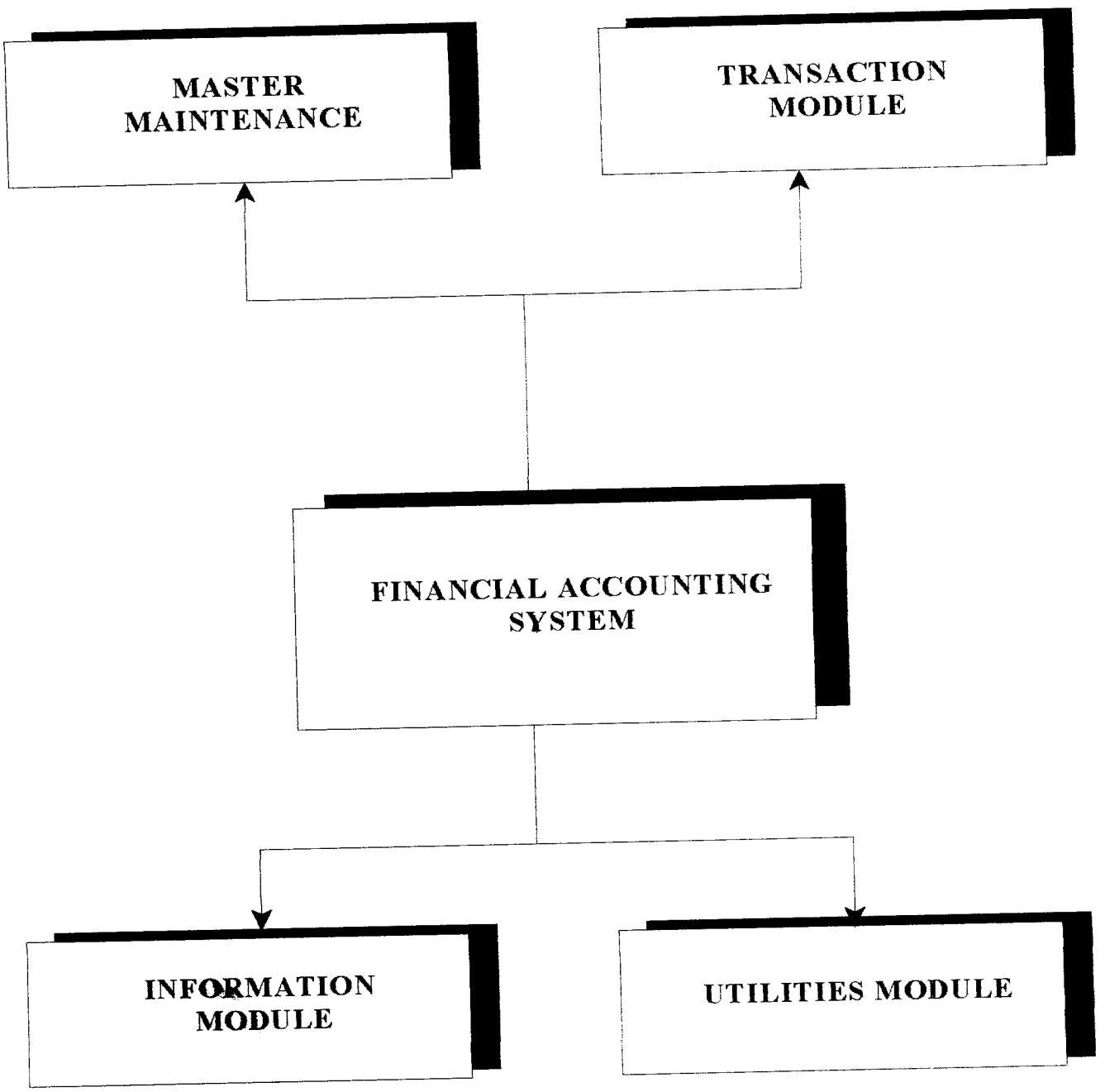
M.C.SHUKLA AND T.S.GREWAL.

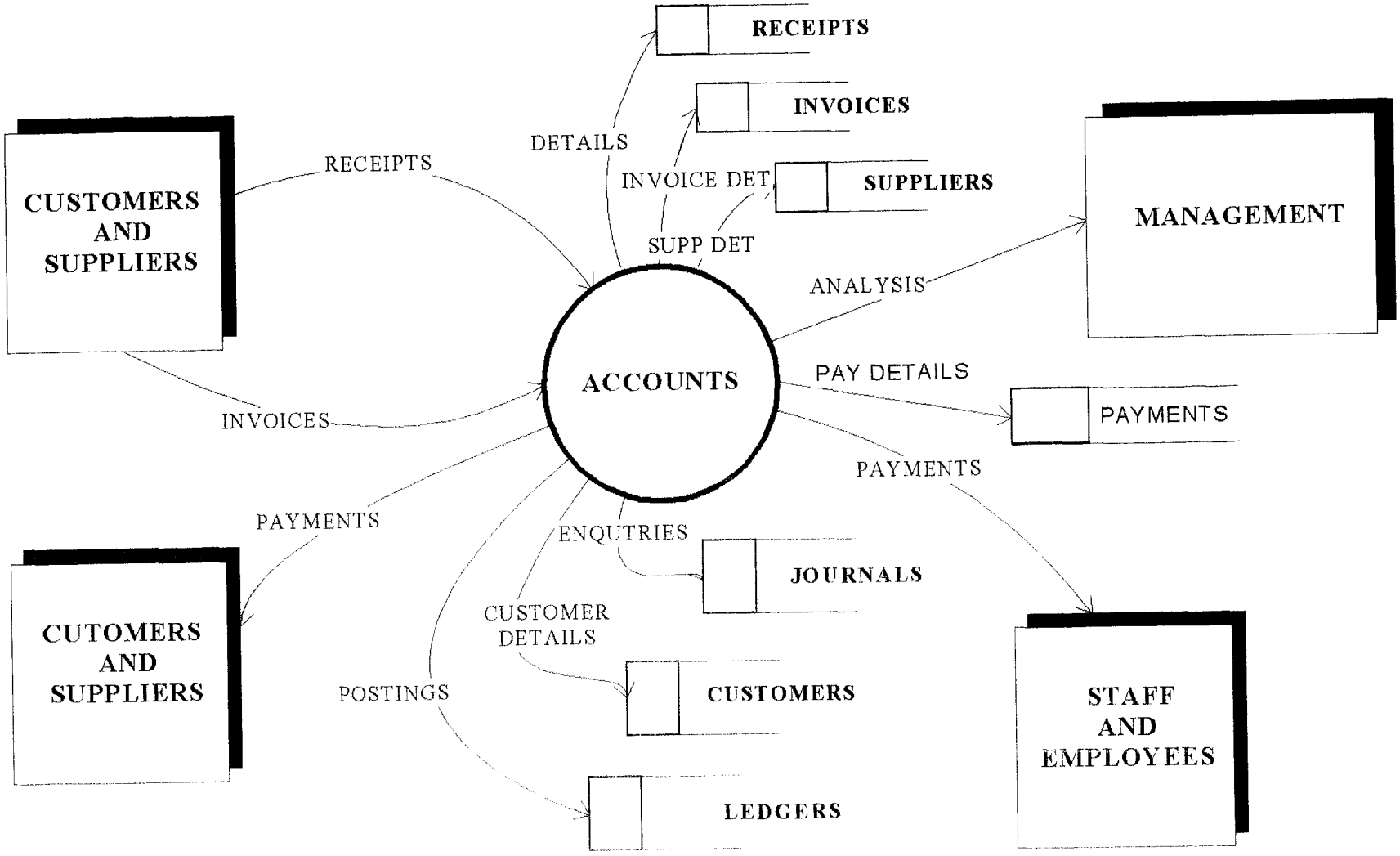
S.CHAND AND COMPANY(PVT) LTD.

APPENDIX A

FLOW CHARTS

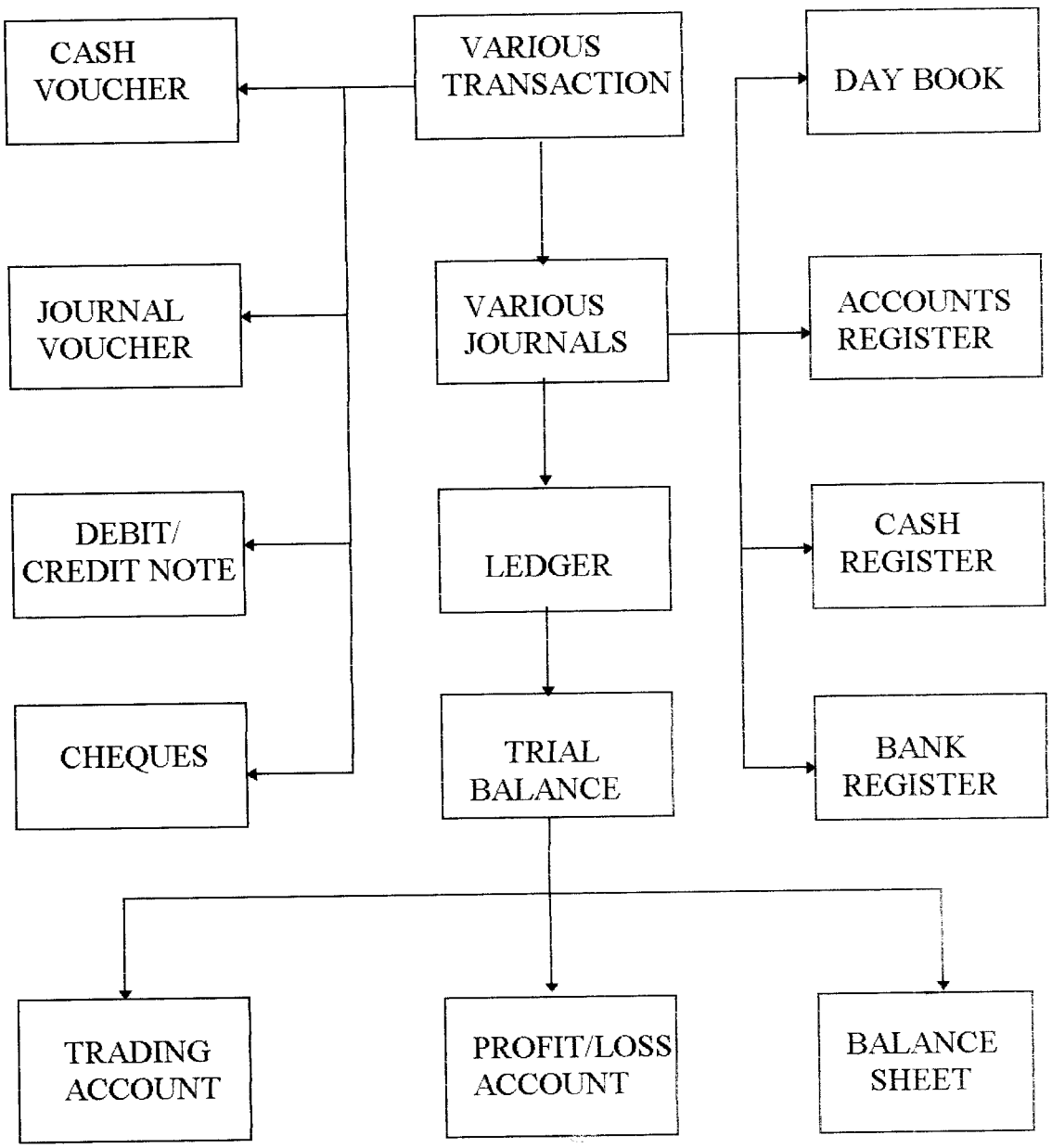
PROCESS DESIGN

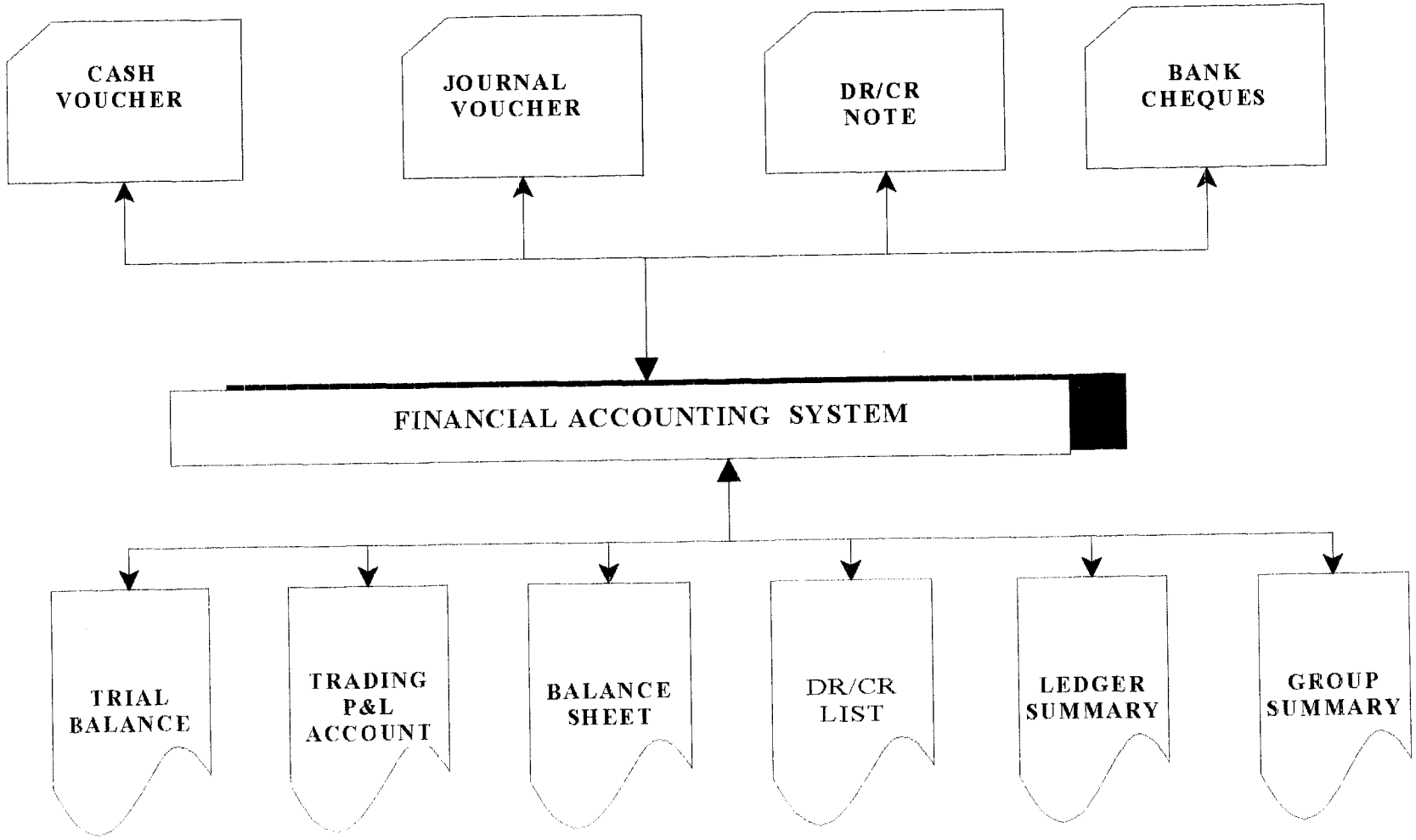




DATA FLOW DIAGRAM

TRANSACTION FLOW DIAGRAM



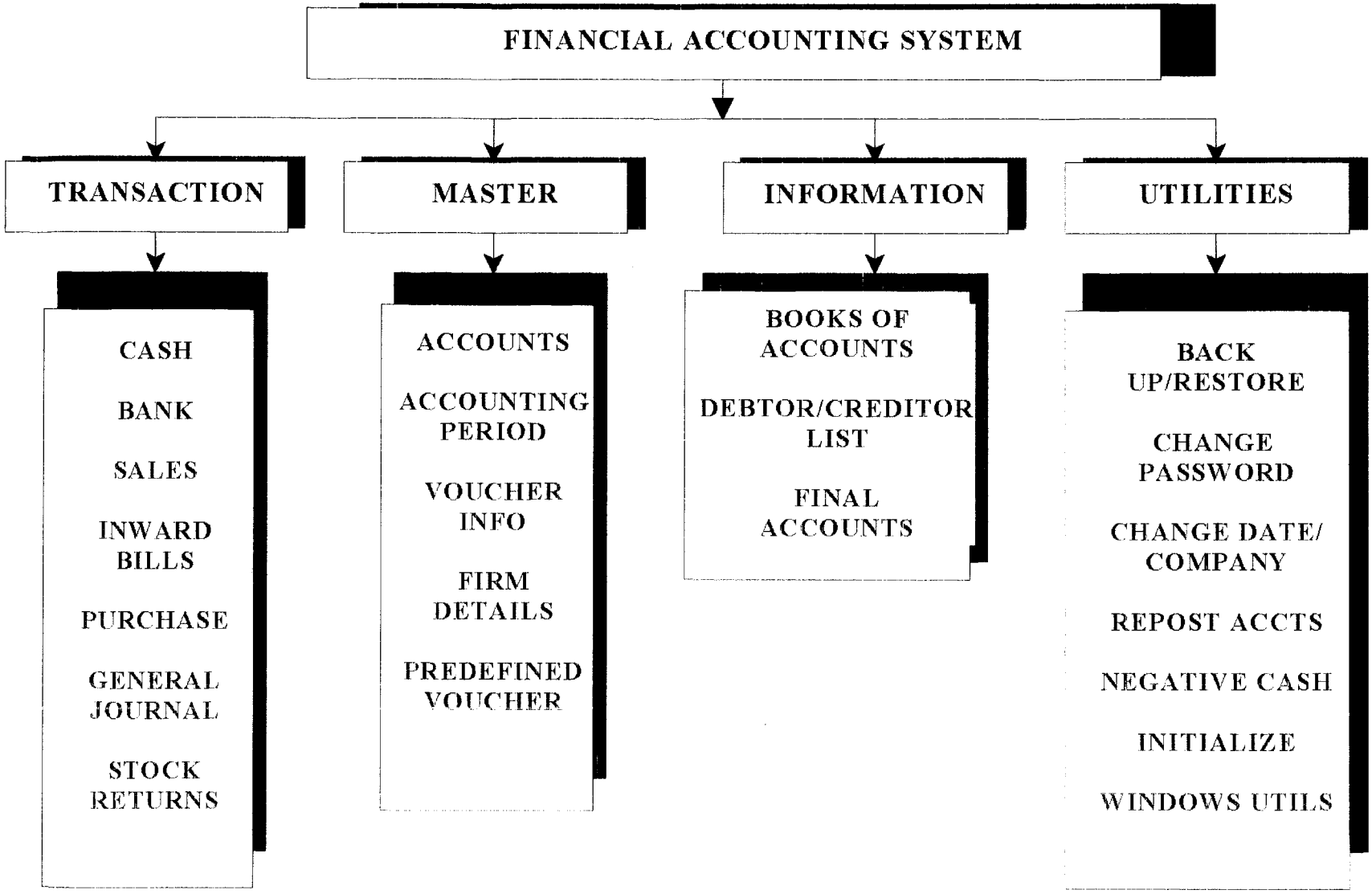


INPUT/OUTPUT DESIGN

APPENDIX B

MENU AND SCREENS

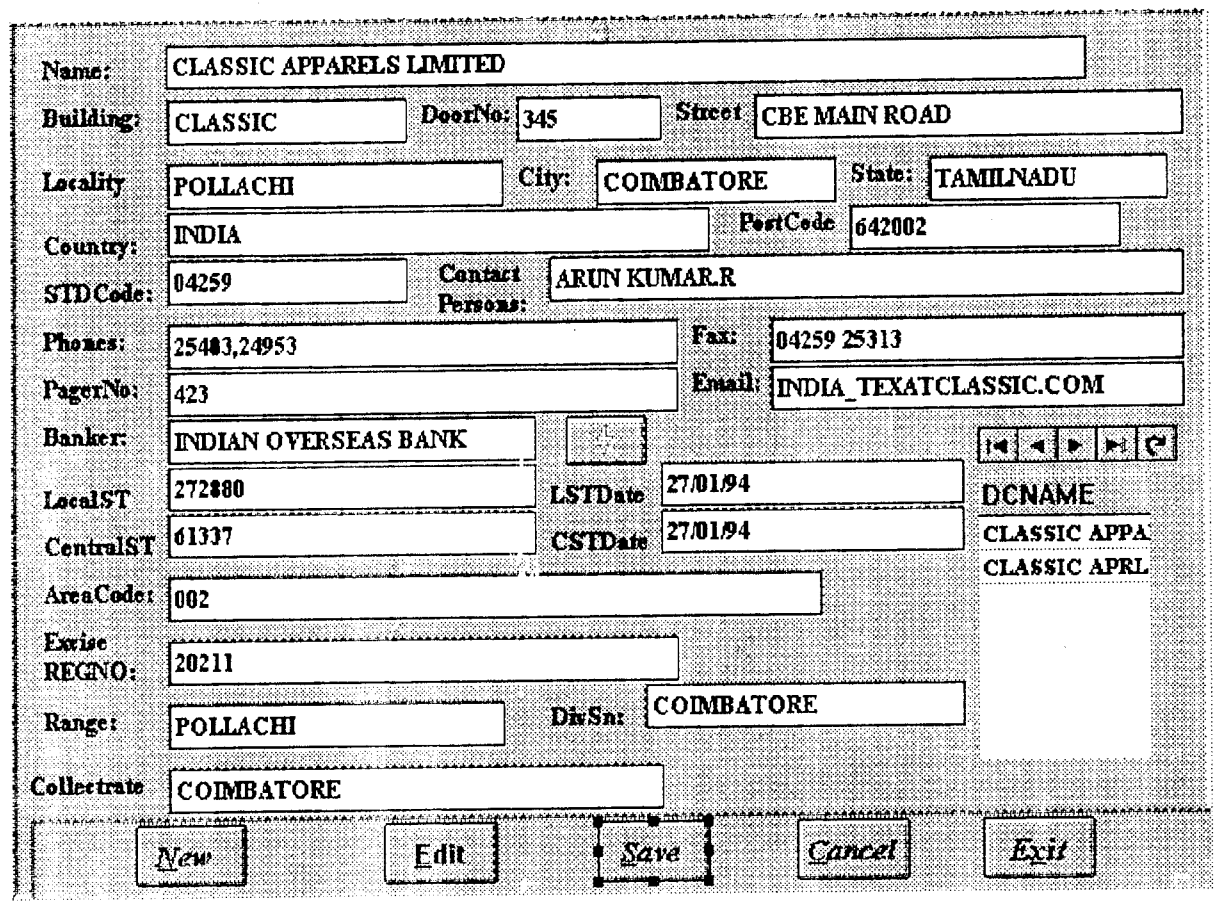
MENU FORMAT

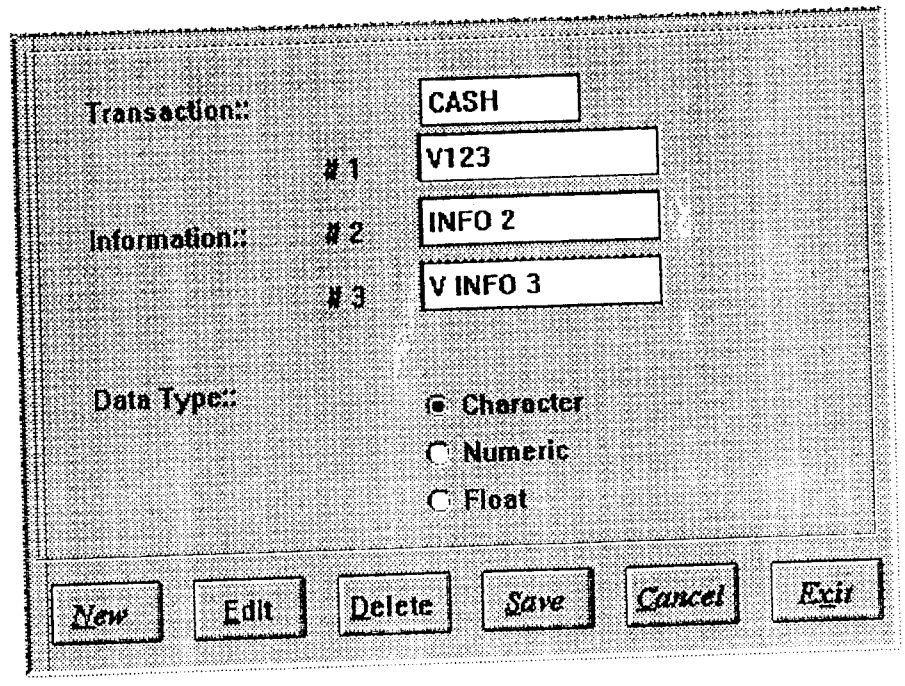

FINANCIAL ACCOUNTING SYSTEM
TRANSACTION
MASTER
INFORMATION
UTILITIES
CASH
BANK
SALES
INWARD BILLS
PURCHASE
GENERAL JOURNAL
STOCK RETURNS
ACCOUNTS
ACCOUNTING PERIOD
VOUCHER INFO
FIRM DETAILS
PREDEFINED VOUCHER
BOOKS OF ACCOUNTS
DEBTOR/CREDITOR LIST
FINAL ACCOUNTS
BACK UP/RESTORE
CHANGE PASSWORD
CHANGE DATE/ COMPANY
REPOST ACCTS
NEGATIVE CASH
INITIALIZE
WINDOWS UTILS

CLASSIC APPARELS LTD

FINANCIAL ACCOUNTING

DEVELOPED BY KOVAI COMPUTERS-CBE


Name: CLASSIC APPARELS LIMITED
Building: CLASSIC
DoorNo: 345
Street: CBE MAIN ROAD
Locality: POLLACHI
City: COIMBATORE
State: TAMILNADU
Country: INDIA
PostCode: 642002
STDCode: 04259
Contact Persons: ARUN KUMAR.R
Phones: 25483,24953
Fax: 04259 25313
PagerNo: 423
Email: INDIA_TEXATCLASSIC.COM
Banker: INDIAN OVERSEAS BANK
LocalST: 272880
LSTDate: 27/01/94
CentralST: 61337
CSTDate: 27/01/94
AreaCode: 002
Exvise REGNO: 20211
Range: POLLACHI
DivSn: COIMBATORE
Collectrate: COIMBATORE
DCNAME
CLASSIC APPA
CLASSIC APRL
New
Edit
Save
Cancel
Exit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CASH
1
V123
Information::
2
INFO 2
3
V INFO 3
Data Type::
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Numeric
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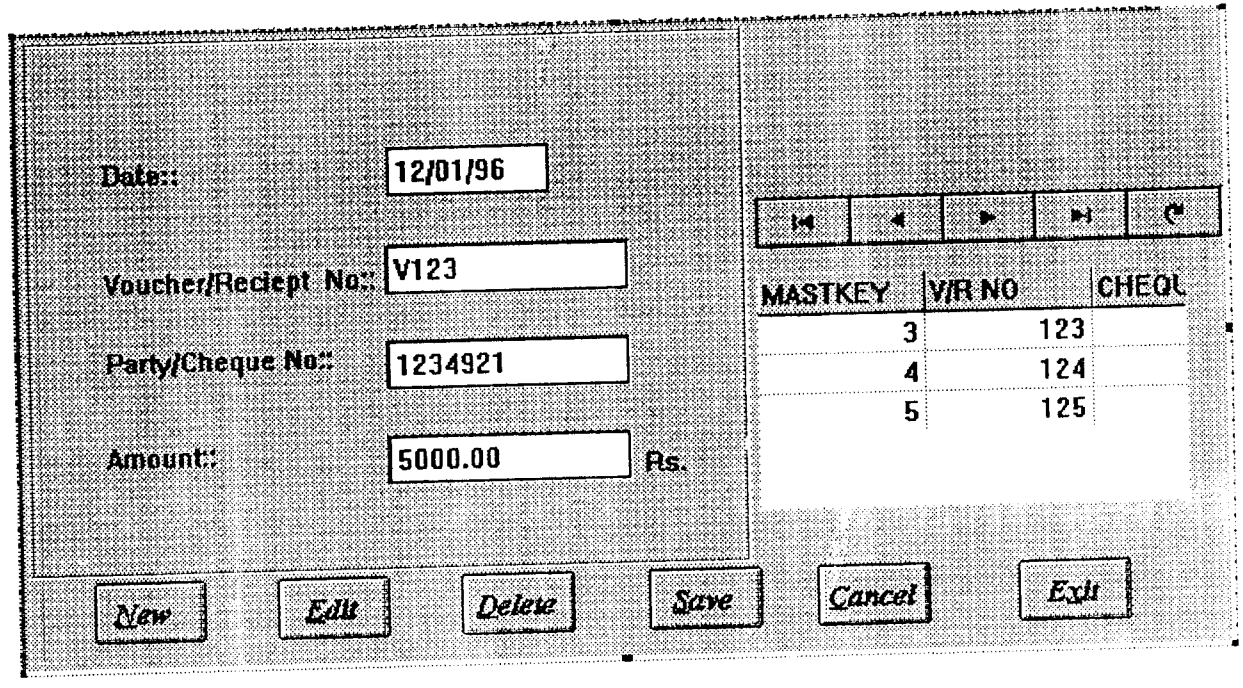
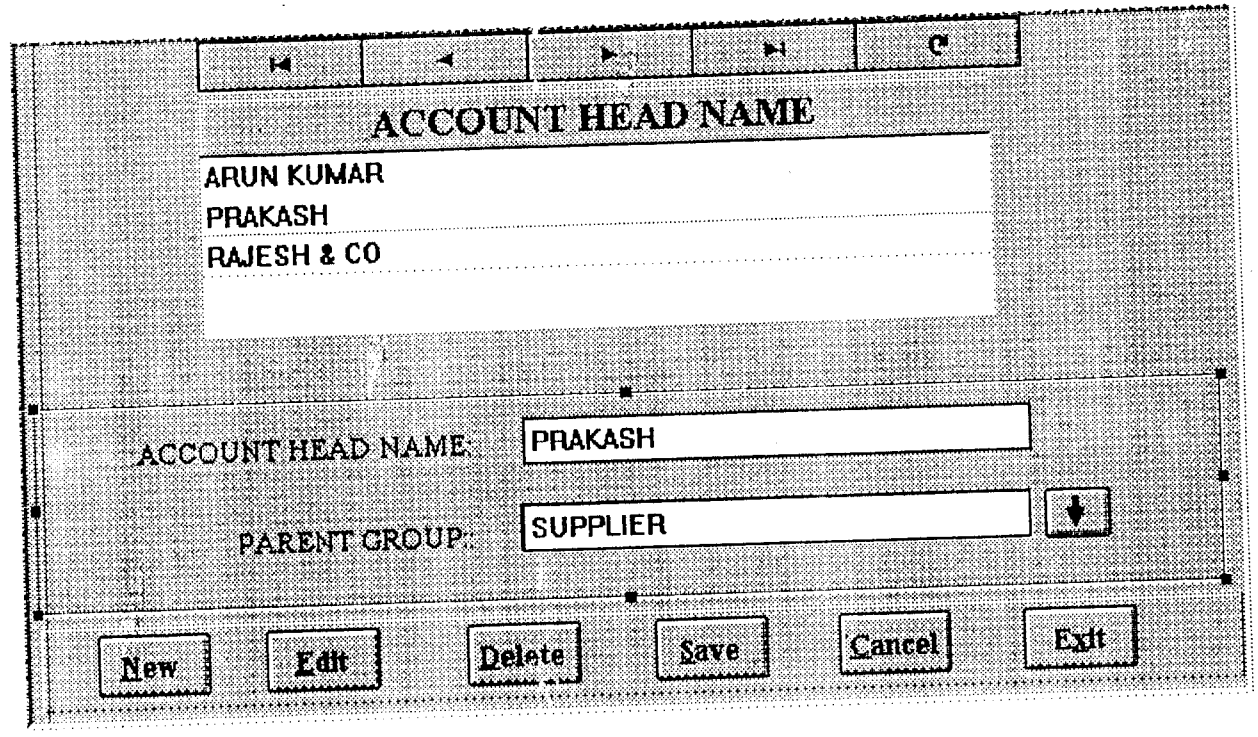
Save
Cancel
Exit


Date::
12/01/96
Voucher/Reciept No::
V123
Party/Cheque No::
1234921
Amount::
5000.00
Rs.
MASTKEY
V/R NO
CHEQU
3
123
4
124
5
125
New
Edit
Delete
Save
Cancel
Exit


ACCOUNT HEAD NAME
ARUN KUMAR
PRAKASH
RAJESH & CO
ACCOUNT HEAD NAME
PRAKASH
PARENT GROUP:
SUPPLIER
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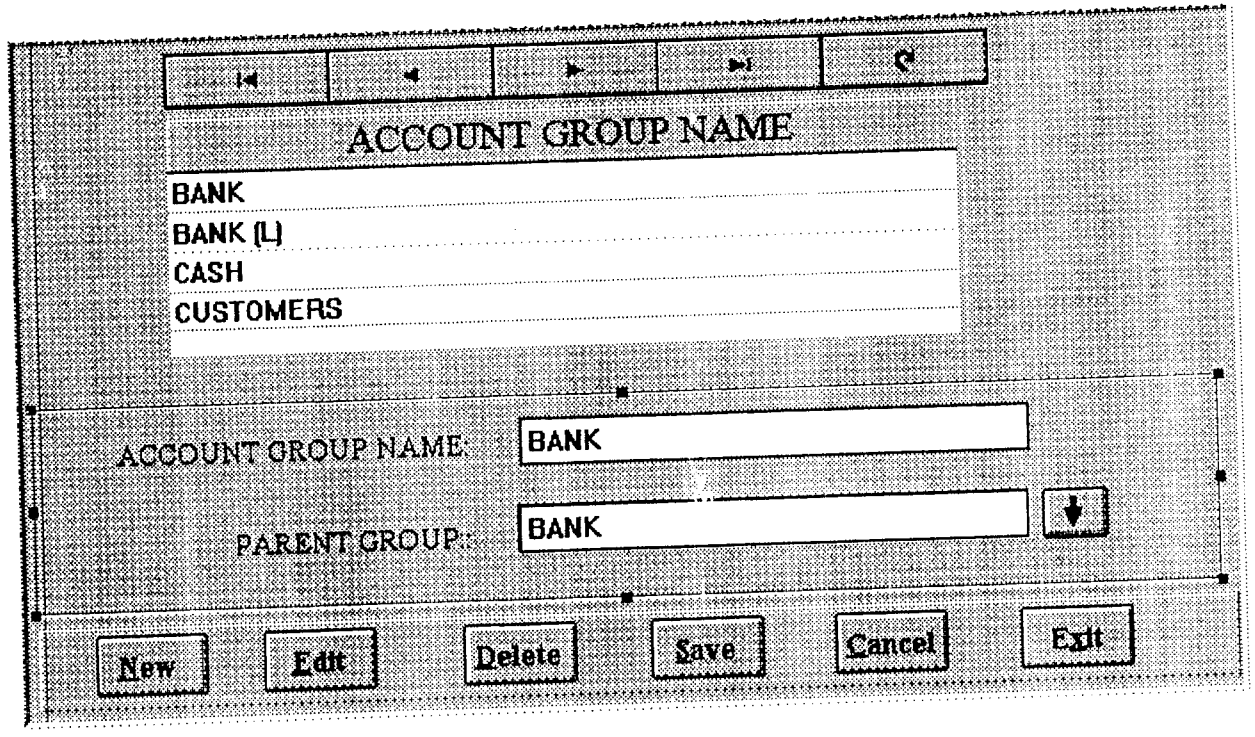
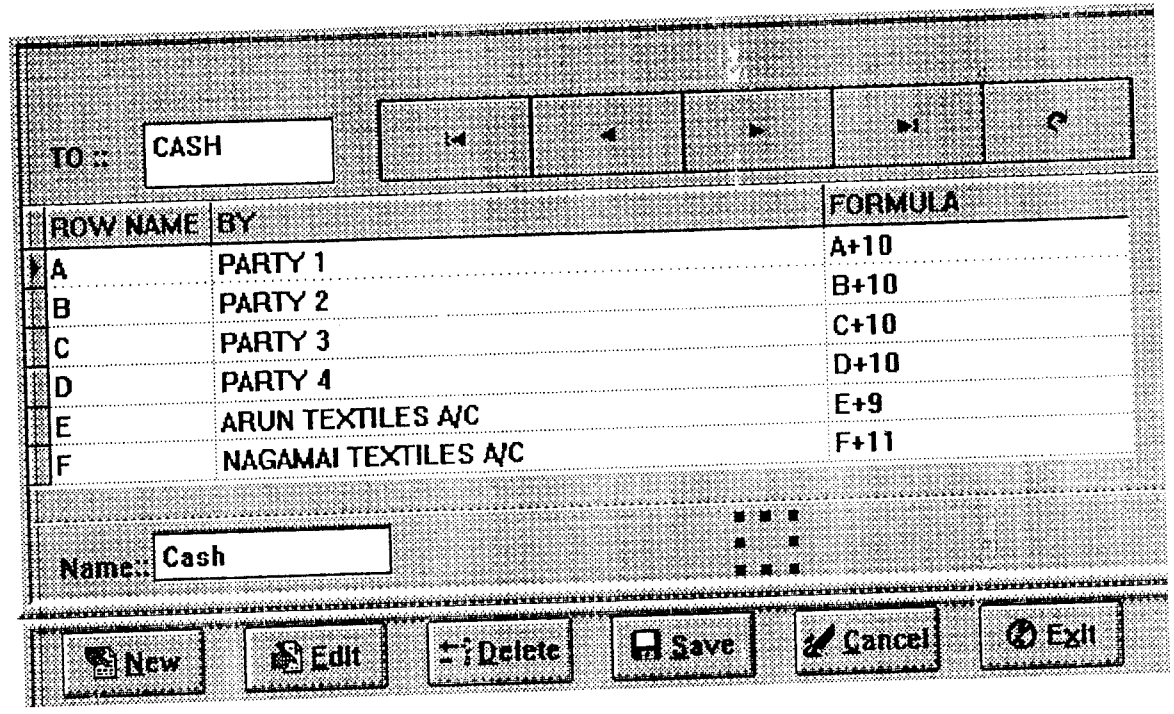
Delete
Save
Cancel
Exit


ACCOUNT GROUP NAME
BANK
BANK (L)
CASH
CUSTOMERS
ACCOUNT GROUP NAME:
BANK
PARENT GROUP:
BANK
New
Edit
Delete
Save
Cancel
Exit


TO :: CASH
ROW NAME
BY
FORMULA
A
PARTY 1
A+10
B
PARTY 2
B+10
C
PARTY 3
C+10
D
PARTY 4
D+10
E
ARUN TEXTILES A/C
E+9
F
NAGAMAI TEXTILES A/C
F+11
Name:: Cash
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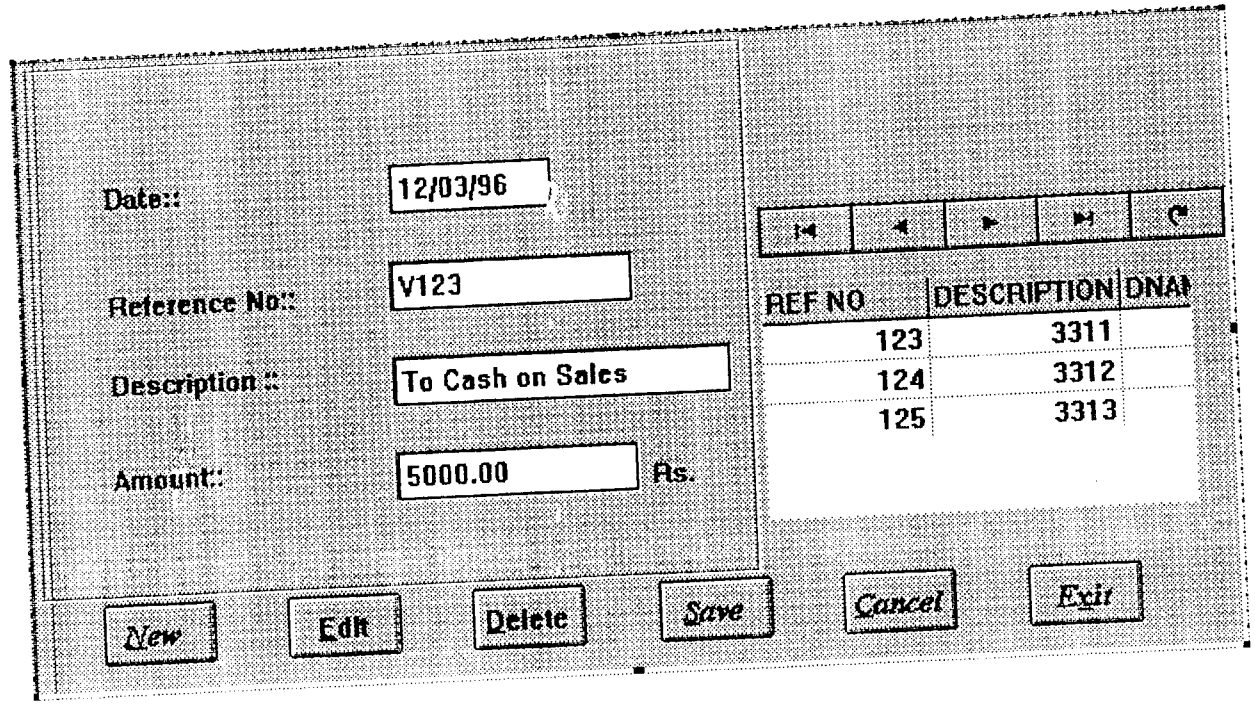
Delete
Save
Cancel
Exit


Date::
12/03/96
Reference No::
V123
Description ::
To Cash on Sales
Amount::
5000.00
Rs.
REF NO
DESCRIPTION
DNAI
123
3311
124
3312
125
3313
New
Edit
Delete
Save
Cancel
Exit

APPENDIX C

REPORT FORMATS

CLASSIC APPARELS LTD.

POLLACHI-2

ACCOUNT HEADS (With Current Balances of 95-96)

ACCOUNT HEAD NAME	BALANCE
BANK	5,000.00 Dr
CASH	2,300.00 Dr
EXPENSES	200.00 Dr
PARTY1	5,000.00 Cr
PARTY2	4,000.00 Cr
PARTY5	5,000.00 Cr
PURCHASE	50,000.00 Cr
RECEIPT	53,000.00 Dr
SALERS	500.00 Cr
SALES	50,000.00 Cr
STOCK	10,000.00 Dr

CLASSIC APPARELS LTD.

ACCOUNT GROUPS (With Current Balances of 95-96)

ACCOUNT GROUP NAME	BALANCE
ASSETS	
BANK	5,000.00 Dr
BANK (L)	2,300.00 Dr
CASH	5,000.00 Dr
CREDIT CARD	-
CREDIT CARD (L)	-
CUSTOMER	9,000.00 Cr
CUSTOMER/SUPPLIER	55,000.00 Cr
DIRECT EXPENSES	-
EXPENSES	200.00 Dr
LIABILITIES	
NETPROFIT / LOSS	-
OTHER CREDITORS	-
OTHER DEBTORS	2,000.00 Dr
PURCHASE	-
PURCHASE RETURNS	55,000.00 Dr
SALES	-
SALES RETURNS	-
STOCK IN TRADE	-
SUPPLIER	-

CLASSIC APPARELS LTD.

POLLACHI-2

CLOTH SALES A/C

Sales Register : 01/03/96 to 31/03/96.

Date	Bill No.	Party Name.	Sales Amount	Net Amount
04/03/96	713	Mace Apparels Ltd A/c	1,86,519.59	1,86,519.69
06/03/96	714	Shree Amman exportsA/c	8,000.00	8,000.00
06/03/96	715	Ricky Impex A/c	6,250.00	6,250.00
07/03/96	717	Sri Nachamai Cottons A/c	44,574.22	44,574.22
07/03/96	718	Sri Nachamai Cottons A/c	1,77,107.55	1,77,107.55
09/03/96	719	Telex Garments A/c	8,000.00	8,000.00
09/03/96	720	Somnath Exports A/c	48,800.00	48,800.00
11/03/96	721	G.K.S Garments A/c	82,703.63	82,703.63
11/03/96	722	Sre Ambal Knits A/c	54,900.00	54,900.00
15/03/96	723	Sre Ambal Knits A/c	5,504.74	5,504.74
15/03/96	724	Sre Ambal Knits A/c	67,100.00	67,100.00
15/03/96	725	Somnath Exports A/c	67,100.00	67,100.00
15/03/96	726	S.D. Garments A/c	18,300.00	18,300.00
19/03/96	727	Divya Apparels A/c	2,600.00	2,600.00
19/03/96	728	Thangamman Int. A/c	30,500.00	30,500.00
19/03/96	729	M.S. Hosieries A/c	30,500.00	30,500.00
19/03/96	730	Sre Ambal Knits A/c	13,450.00	13,450.00
19/03/96	733	Sumathi Garments A/c	42,700.00	42,700.00
19/03/96	737	Sri Krishna CreationsA/c	1,02,000.00	1,02,000.00
19/03/96	738	Sri Krishna Creations A/c	3,831.60	3,831.00
Total Sales			**10,00,442.23**	**10,00,442.23**

CLASSIC APPARELS LTD.

POLLACHI-2

Cash Book Summary for CASH ACCOUNT (95-96)

Months	Amt.Received	Amt Paid	Balance
Opening Balance:	6,54,493.12	-	-
April	-	10,044.20	6,44,448.92 Dr
May	3,00,000.00	18,126.50	9,26,322.42 Dr
June	927.50	9,12,087.75	15,162.17 Dr
July	6,00,000.00	21,525.25	5,93,636.92 Dr
August	15,630.00	4,65,717.50	1,43,549.42 Dr
September	20,937.50	15,884.15	1,48,602.77 Dr
October	6,00,000.00	27,076.53	7,21,526.22 Dr
November	3,00,000.00	7,21,613.95	2,99,912.27 Dr
December	1,00,000.00	76,014.35	3,23,897.92 Dr
January	5,00,000.00	2,74,368.50	5,49,529.42 Dr
February	1,00,000.00	2,66,642.60	3,82,886.82 Dr
March	4,00,000.00	6,12,814.85	1,70,071.97 Dr
Closing Balance	35,91,988.12	34,21,916.15	1,70,071.97 Dr

CLASSIC APPARELS LTD.

POLLACHI-2

CLOTH PURCHASE A/C

Purchase Register : 01/03/96 to 31/03/96.

Date	Bill No.	Party Name.	Kilo Grams	Amount
02/03/96	038	Sri Ambal Knits A/c	776.000	1,16,400.00
04/03/96	028	Sri Lakshmi Knits A/c	873.000	1,30,950.00
04/03/96	027	Sri Lakshmi Knits A/c	617.760	98,841.60
04/03/96	157	Sri Lakshmi Knits A/c	399.167	59,875.20
05/03/96	029	S.V.Tex A/c	525.050	91,883.75
06/03/96	158	Shri Lakshmi Knits A/c	2,079.000	3,32,640.00
06/03/96	048	S.V.Tex A/c	2,085.600	4,69,280.25
08/03/96	049	Nest Garments A/c	717.300	1,36,287.00
08/03/96	050	Nest Garments A/c	477.500	95,500.00
08/03/96	039	Nest Garments A/c	2,834.600	5,24,401.00
09/03/96	040	Nest Garments A/c	549.900	70,387.20
13/03/96	025	Sri Ambal Knits A/c	387.500	58,125.00
13/03/96	030	Sri Ambal Knits A/c	3,542.400	6,02,208.00
14/03/96	025	G.K.S Garments A/c	6.100	778.17
18/03/96	030	Shri Lakshmi Knits A/c	504.330	75,650.40
18/03/96	031	Shri Lakshmi Knits A/c	342.100	59,875.20
20/03/96	022	G.K.S Garments A/c	199.300	24,713.20
21/03/96	032	Shri Lakshmi Knits A/c	608.250	91,238.40
Total Purchase			**17,524.857**	**30,39,034.37**

CLASSIC APPARELS LTD.

POLLACHI-2

Ledger Summary (95-96)

Months	Amt.Received	Amt Paid	Balance
Opening Balance:	6,54,493.12	-	-
April	-	10,044.20	6,44,448.92 Dr
May	3,00,000.00	18,126.50	9,26,322.42 Dr
June	927.50	9,12,087.75	15,162.17 Dr
July	6,00,000.00	21,525.25	5,93,636.92 Dr
August	15,630.00	4,65,717.50	1,43,549.42 Dr
September	20,937.50	15,884.15	1,48,602.77 Dr
October	6,00,000.00	27,076.53	7,21,526.22 Dr
November	3,00,000.00	7,21,613.95	2,99,912.27 Dr
December	1,00,000.00	76,014.35	3,23,897.92 Dr
January	5,00,000.00	2,74,368.50	5,49,529.42 Dr
February	1,00,000.00	2,66,642.60	3,82,886.82 Dr
March	4,00,000.00	6,12,814.85	1,70,071.97 Dr
Closing Balance	35,91,988.12	34,21,916.15	1,70,071.97 Dr

CLASSIC APPRELS LTD

POLLACHI-2

TRIAL BALANCE AS ON 30/04/96

ACCOUNT	DEBIT	CREDIT
ASSETS.		
DEPOSITS & ADVANCES	2,000.00	-
S.T. Deposits A/c		
Totals : (Deposits & Advances)	2,000.00	-
FIXED ASSETS.		
Cycle A/c	205.83	-
Furniture & Fixtures A/c	9,845.00	-
Hero Honda A/c	1,850.88	-
Land A/c	1,30,196.00	-
Maruthi Car A/c	24,636.29	-
Totals : (Fixed Assets)	1,66,734.00	-
Totals : (Assets)	1,68,734.00	-
BANK		
Allahabad Bank Cbe A/c	845.99	-
Bank Of Baroda Current A/c (Cbe)	,636.27	-
Bank of Baroda Current A/c (Pol)	3,14,074.43	-
I..O.B Cbe A/c	554.33	-
Totals : (Bank)	3,22,111,02	-
CASH.		
Cash Account	6,44,448.92	-
Totals : (Cash)	6,44,448.92	-
CUSTOMER/SUPPLIER		
A.Bee Cee Knits A/c	1,41,720.50	-
A.Vetri (Auditor) A/c		3,500.00
ABBI Knitwear A/c		5,04,112.10
Baskara Exports A/c	67,365.00	
Devas Fabrics A/c		74.75
	2,09,085.50	**5,07,686.60**

CLASSIC APPARELS LTD

POLLACHI-2

TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDING 31/03/96

TRADING ACCOUNT

Dr		Cr	
To Opening stock	5,62,929.90	By Sales	1,95,134.00
To Purchase	4,86,43,178.42	By Sales Returns (-)	4,93,23,401.73
To Purchase Returns	1,26,590.00	By Closing Stock	18,77,793.27
To Direct Expenses	7,58,279.74		
To Gross Profit	3,86,313.84		
Totals	**5, 02,24,111.90**	**Totals**	**5,02,24,111.90**

PROFIT & LOSS ACCOUNT

To Expenses	2,15,245.40	By Gross profit	3,86,313.84
To Net Profit	1,71,068.44	By Income	-
Total	**3,86,313.84**		**3,86,313.84**

CLASSIC APPARELS LTD

POLLACHI-2

BALANCE SHEET AS AT 31/03/96

LIABILITIES		ASSETS	
Liabilties	-71,03,647.43	Assets	1,95,134.00
Supplier	91,99,704.68	Customer	
Customer / Supplier	91,99,704.68	Other Debtors	18,77,793.27
Other Creditors		Stock in trade	1,70,071.97
Bank (L)		Cash on hand	4,606.25
Credit Card (L)		Cash at Bank	
Net Profit	1,71,068.44	Credit Card	
Totals	**22,67,125.69**	**Totals**	**22,77,605.49**

APPENDIX D

DATABASE DESIGN

DATABASE STRUCTURE

```
/* Extract Database G:\USERS\VEN\FAVEN.GDB */

CREATE DATABASE "G:\USERS\VEN\FAVEN.GDB" PAGE_SIZE 1024 ;


/* Table: ACHEAD, Owner: CAL */

CREATE TABLE ACHEAD (MASTKEY SMALLINT,
    HEAD CHAR(50),
    GROUPKEY SMALLINT,
    CBAL0 FLOAT,
    CBAL1 FLOAT,
    CBAL2 FLOAT,
    CBAL3 FLOAT,
    CBAL4 FLOAT,
    CBAL5 FLOAT,
    CBAL6 FLOAT,
    CBAL7 FLOAT,
    CBAL8 FLOAT,
    CBAL9 FLOAT,
    CBAL10 FLOAT,
    CBAL11 FLOAT,
    CBAL12 FLOAT,
    ALIAS CHAR(1),
    DBAL0 FLOAT,
```

```
    DBAL1 FLOAT,
    DBAL2 FLOAT,
    DBAL3 FLOAT,
    DBAL4 FLOAT,
    DBAL5 FLOAT,
    DBAL6 FLOAT,
    DBAL7 FLOAT,
    DBAL8 FLOAT,
    DBAL9 FLOAT,
    DBAL10 FLOAT,
    DBAL11 FLOAT,
    DBAL12 FLOAT,
    CURBAL FLOAT,
    MAINKEY SMALLINT,
    CBALP FLOAT,
    DBALP FLOAT);

/* Table: DTRAN1, Owner: CAL */
CREATE TABLE DTRAN1 (TRANKEY SMALLINT,
    SRLNO SMALLINT,
    SDATE DATE,
    ACHDKEY SMALLINT,
    CD SMALLINT,
    AMOUNT FLOAT);
```

```
/* Table: GROUP1, Owner: CAL */
CREATE TABLE GROUP1 (MASTKEY SMALLINT,
    GROUPS CHAR(50),
    GROUPKEY SMALLINT,
    CBAL0 FLOAT,
    CBAL1 FLOAT,
    CBAL2 FLOAT,
    CBAL3 FLOAT,
    CBAL4 FLOAT,
    CBAL5 FLOAT,
    CBAL6 FLOAT,
    CBAL7 FLOAT,
    CBAL8 FLOAT,
    CBAL9 FLOAT,

    CBAL10 FLOAT,
    CBAL11 FLOAT,
    CBAL12 FLOAT,
    DBAL0 FLOAT,
    DBAL1 FLOAT,
    DBAL2 FLOAT,
    DBAL3 FLOAT,
    DBAL4 FLOAT,
    DBAL5 FLOAT,
```

```
    DBAL6 FLOAT,
    DBAL7 FLOAT,
    DBAL8 FLOAT,
    DBAL9 FLOAT,
    DBAL10 FLOAT,
    DBAL11 FLOAT,
    DBAL12 FLOAT,
    CURBAL FLOAT,
    CBALP FLOAT,
    DBALP FLOAT);

/* Table: INFO, Owner: CAL */
CREATE TABLE INFO (MASTKEY SMALLINT,
    PLACE CHAR(15),
    RCNO CHAR(10),
    ADDRESS CHAR(50),
    PHONE CHAR(10),
    OTHERS CHAR(50));

/* Table: KEEPREC, Owner: CAL */
CREATE TABLE KEEPREC (PSSWRD CHAR(10),
    LINSPACE SMALLINT,
    COMPRESS CHAR(1),
    MAXPLINS SMALLINT,
    PRNFILE CHAR(1),
    MASTKEY SMALLINT,
```

TRANKEY SMALLINT,

STDDATE DATE,

ENDDATE DATE,

LENTDATE DATE,

PLACR SMALLINT,

INIT CHAR(1),

LRFIX CHAR(4),

LVFIX CHAR(4),

LRMAN SMALLINT,

LVMA SMALLINT,

LRNMNTH SMALLINT,

LVMNTH SMALLINT,

LSFIX CHAR(4),

LSMAN SMALLINT,

LSMNTH SMALLINT,

LJFIX CHAR(1),

LJMAN SMALLINT,

LJMNTH SMALLINT,

LCNFIX CHAR(4),

LCNMAN SMALLINT,

LCNMNTH SMALLINT,

LDNFIX CHAR(4),

LDNMAN SMALLINT,

LDNMNTH SMALLINT,

FAINV CHAR(1),

FAINVI CHAR(1),

LOCKCASH DATE,

LOCKBANK DATE,

LOCKSALE DATE,

LOCKPURC DATE,

LOCKJOUR DATE,

LOCKSRET DATE,

LOCKPRET DATE,

LOCKPUOT DATE);

/* Table: LPRINT, Owner: CAL */

CREATE TABLE LPRINT (TYPE1 CHAR(1),

AC CHAR(1),

VR CHAR(1),

DESC1 CHAR(1),

BALANCE1 CHAR(1),

CKBAL CHAR(1),

AD1 CHAR(1),

AD2 CHAR(1),

AD3 CHAR(1),

PAUSE1 CHAR(1),

LSPACE2 CHAR(1),

CPRESS CHAR(1),

LSDATE DATE,

LEDATE1 DATE);

```
/* Table: PDVOUCH, Owner: CAL */

CREATE TABLE PDVOUCH (MASTKEY SMALLINT,
    SLNO SMALLINT,
    ACHDKEY SMALLINT,
    CD SMALLINT,
    FORMULA1 CHAR(14));


/* Table: PVOUCH, Owner: CAL */

CREATE TABLE PVOUCH (MASTEKEY SMALLINT,
    TRAN SMALLINT,
    NAME CHAR(20),
    OPCODE SMALLINT);


/* Table: STOCKVAL, Owner: CAL */

CREATE TABLE STOCKVAL (ACHDKEY SMALLINT,
    STKV0 FLOAT,
    STKV1 FLOAT,
    STKV2 FLOAT,
    STKV3 FLOAT,
    STKV4 FLOAT,
    STKV5 FLOAT,
    STKV6 FLOAT,
    STKV7 FLOAT,
    STKV8 FLOAT,
    STKV9 FLOAT,
    STKV10 FLOAT,
```

```
    STKV11 FLOAT,
    STKV12 FLOAT);

/* Table: TINFO, Owner: CAL */
CREATE TABLE TINFO (TRANKEY SMALLINT,
    OPCODE SMALLINT,
    TRAN SMALLINT,
    PREFIX CHAR(4),
    VRNO SMALLINT,
    REFNO CHAR(15),
    CHQNO SMALLINT,
    DESC1 CHAR(120),
    INFO1 CHAR(15),
    INFO2 CHAR(15),
    INFO3 CHAR(15),
    PDEF CHAR(1));

/* Table: VINF, Owner: CAL */
CREATE TABLE VINF (MASTKEY SMALLINT,
    TRAN SMALLINT,
    PROMPT1 CHAR(15),
    TYPE1 SMALLINT,
    PROMPT2 CHAR(15),
    TYPE2 SMALLINT,
    PROMPT3 CHAR(15),
    TYPE3 SMALLINT);
```

```
/* Table: VRNO, Owner: CAL */

CREATE TABLE VRNO (TRAN SMALLINT,

    PERIOD SMALLINT,

    LASTNO SMALLINT);


/*  Index definitions for all user tables */

CREATE UNIQUE INDEX ACHEAD_MASTKEY ON ACHEAD(MASTKEY);

CREATE INDEX ACHEAD_HEAD ON ACHEAD(HEAD);

CREATE INDEX ACHEAD_GRPKEY ON ACHEAD(GROUPKEY);

CREATE UNIQUE INDEX DTRAN1_TRANKEY ON DTRAN1(TRANKEY);

CREATE INDEX DTRAN1_ACHDKEY ON DTRAN1(ACHDKEY);

CREATE UNIQUE INDEX GROUP1_MASTKEY ON GROUP1(MASTKEY);

CREATE INDEX GROUP1_GROUP ON GROUP1(GROUPS);

CREATE INDEX GROUP1_GRPKEY ON GROUP1(GROUPKEY);

CREATE UNIQUE INDEX INFO_MASTKEY ON INFO(MASTKEY);

CREATE INDEX LPRINT_TYPE ON LPRINT(TYPE1);

CREATE UNIQUE INDEX PDVOUCH_MASTKEY ON PDVOUCH(MASTKEY);

CREATE INDEX PVOUCH_MASTKEY ON PVOUCH(MASTEKEY);

CREATE INDEX STOCKVAL_ACHDKEY ON STOCKVAL(ACHDKEY);

CREATE INDEX TINFO_TRANKEY ON TINFO(TRANKEY);

CREATE UNIQUE INDEX VINF_MASTKEY ON VINF(MASTKEY);

CREATE INDEX VRNO_TRAN ON VRNO(TRAN);

/* Grant permissions for this database */
```