Converting The Manual Accounting System Of A Small Firm In Turkey To A Computer Based One

By

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CONVERTING THE MANUAL ACCOUNTING SYSTEM OF A SMALL FIRM IN
TURKEY TO A COMPUTER BASED ONE

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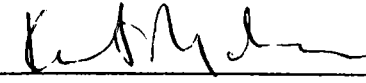Ferhat Naci GÜNGÖR

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I certify that I have read this thesis and that in my opinion it is fully adequate, in scope and in quality, as a thesis for the degree of Master of Business Administration.

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ABSTRACT

CONVERTING THE MANUAL ACCOUNTING SYSTEM OF A SMALL FIRM IN

TURKEY TO A COMPUTER BASED ONE

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In this thesis, the conceptual framework of the computer-based accounting information system will be discussed. Then, the framework will be applied to a small firm in iron&steel industry for financial accounting and control, cash receipts and disbursements, sales and purchases system design. For this purpose, a standard package, namely, Dac-Easy accounting version 2.0 will be used.

Keywords: Accounting Information System (AIS), Financial Accounting and Control, Cash Receipts and Disbursements, Sales and Purhases.

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ÖZET

TÜRKİYE'DE FAALİYET GÖSTEREN KÜÇÜK BİR FİRMANIN MUHASEBE İŞLEMLERİNİN BİLGİSAYARLA YAPILMASI

Ferhat Naci GÜNGÖR

İş İdaresi Yüksek Lisans

Denetçi: Yrd. Doç. Dr. Can Şimga

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Bu tezde bilgisayar bağımlı muhasebe bilgi sistemlerinin kavramsal çatısı anlatılacak. Daha sonra bu bilgi, demir-çelik endüstrisinde faaliyet gösteren küçük bir firmaya ticari muhasebe ve kontrol, nakit giriş ve çıkışı, mal alış ve satış sistem dizaynı için kullanılacak. Bu amaçla, standart bir paket olan Dac-Easy Accounting versiyon 2.0 'dan yararlanılacak.

Anahtar Kelimeler: Muhasebe Bilgi Sistemi, Ticari Muhasebe ve Kontrol, Nakit Girişi ve Çıkışı, Mal Alış ve Satışı

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CHAPTER 1. THE PROBLEM

1.1 Introduction

Information is useful data, organized so that correct decisions can be based on it. A system is a collection of resources related such that certain objectives can be achieved. Accounting, as an information system, identifies, collects, processes and communicates economic information. All accounting information and reporting can be divided into three categories which provide different summaries of data that are significant to meet varying user requirements (Michael R. Tyran, 1972):

a) Operating Data;

It functionally represents the basic record of "what happened". This information is used primarily by operating organizations to monitor detailed performance and schedule and provide the basic data for the hierarchy summary reporting. The reporting at this level is concerned with data related with design, engineering, production, inspection, etc. of products and performance. Also, operating transaction data, like the initiation and placement of purchase orders resulting in vendor commitments, customer invoicing, acquiring fixed assets, paying vendors and employees would be included.

b) Tactical Information

Tactical Information highlights problem areas in the general ledger account structure and trial balance that provide account detail for analysis

and overview of financial operations' status. Through review and analysis of these data, management is able to monitor the actual versus planned effort and take corrective action for correcting inadequacies by redirecting effort.

c) Strategic Data

Strategic data are information used by top level management to support strategic planning and decision making. Strategic Data are used in simulating alternative courses of action and is a tool that allows management the capability of viewing their overall financial operations in terms of required and/or critical needs. Financial schedules incorporate such statistics as working capital position, inventory balances, ratio of current assets to liabilities, net investment, profit and its associated detail.

1.2. The Need For Computerization

In order to stay competitive, modern business organizations depend on information systems. Productivity, which is a measure of the relative amount of input used in achieving a given amount of output, is vital for staying competitive and can be increased through better information systems. The rate of change reflecting increased research and development efforts, the growth of business and the acceleration of competition have increased the complexity of the business world. In order to support the decision makers with timely, accurate, valid and relevant information, large quantities of data are to be processed which takes more time and thus not efficient if done manually. The answer to this problem is the commercialized present day computers operating at fantastic speed and

accuracy.

The computer has brought many changes to how business is conducted. Electronic images on a screen or within a computer's memory are replacing physical documents and records. Computerized accounting systems, using personal computers, are now available for even the smallest businesses. Electronic spreadsheets and database management systems are widely used. Computers have helped to create new investment instruments, such as stock index futures and options. Securities markets around the world are linked by telecommunications networks and computers so that trading is carried out twenty-four hours a day, and customers' accounts have been computerized. Electronic Funds Transfer Systems move large sums of money over worldwide networks. Salespeople away from their home offices can forward daily orders to their headquartes' computer systems using a telephone modem attached to a portable computer the size of a briefcase (Infoworld, 1987).

There are two significant facts about computer based systems:

One is that, the speed offered by the computer allows the ledger accounts to be kept continually upto date and current reports may be prepared quickly at any time to assist executives in making decisions.

The other is that, many processing applications use the same basic data as input but require that the data be organized or accessed slightly differently. The output of some applications may be used as input for applications in other component systems. This commonality of data needs makes it possible for a computer-based system to create a basic set of data

,called database which is available to all processing applications and can be referenced by these applications in many different ways. Instead of each application process organizing and storing all of its own data, the database concept extracts data that is common to many processing applications and makes it accesible to all. This is efficient and timely with the help of a computer's speed and memory.

Taking into consideration the factors mentioned above, it is decided to convert the manual accounting system of a small firm operating as a marketer in iron&steel industry, in Turkey, to a computer-based one. In the chapters that follow, the conceptual framework of the computer-based accounting information system will be discussed. Then, the framework will be applied to the firm for financial accounting and control, cash receipts and disbursements, sales and purchases system design.

In this new system development, a standard package, namely, Dac-Easy Accounting Version 2.0 will be used. Then the package will be evaluated and finally the future of computers will be discussed briefly, followed by drawing some conclusions about the system development.

1.3. Iron & Steel Industry

The firm operates as a wholesaler in the iron&steel industry in Turkey. Particular interest is on construction iron. There is a dependency on demand and supply, production and inventory on hand in determining price. The industry is highly volatile, in the sense that prices change very frequently.

There is high competition, but the firm benefits from loyalty. The manager said that "We sometimes sell at higher prices than our competitors, but the customers prefer to buy from us, since they know that we keep our word ; trust is extremely important in our industry because the amount of money involved in our business is very high . Also , to able to meet the demand in time is an extremely important issue, since a construction can not wait ; time is money".

As far as the resources are considered, cash is the most important capital. The firm can use either its own capital or the short-term credits offered by the manufacturers. Since the profit margin is low, bank credits are never used.

1.4. The Selected Firm

The firm was established on January 1st 1979 in Siteler Samsun Yolu No.26 as Çınar Demir Ticaret Ltd. Şti. and in 1984 it was reestablished as Çınar Demir Ticaret, Çınar Güngör. The firm owns a 3500 m^2 open space for inventory, including a truck balance with a capacity of 60 tons, worker units, and a closed area for inventory.

The next step should be to determine the scope and boundaries of the system, i.e. what the system will and will not do.

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1.5. Expected Use of an Accounting Package

1.5.1. Financial Accounting and Control

Periodically, a listing is produced of all general ledger accounts and beginning balances, together with a summary of debit and credit activity in each account and the ending balances. A trial balance could then be produced proving the equality of debits and credits in the system. Finally, at the end of each period the traditional accounting financial statements can be produced according to any format specified by the system user.

An important part of a financial accounting and control system is the control aspect. Budgeting is an important part of any control system and can be accomplished as an extension of financial statement preparation.

1.5.2. Cash Receipts and Disbursements

1.5.2.1. Accounts Receivable Component

The most important variable in the success of the business is cash flows. Control of cash flows is absolutely essential to the short-term and long term stability of the business. The most important sources of operating cash inflows are sales and collections of receivables. The accounts receivable component can monitor these cash inflows and provide information which will, to the extent possible, reduce the amount of cash tied up in receivables. Basically, this processing package should provide information on 1) who owes us money, 2) how much, 3) for how long, and 4) past receivables collection experience.

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1.5.2.2. Accounts Payable Component

Equally important to the overall control of cash and cash flows are those transactions which affect cash outflows. These are primarily purchases of merchandise and payment of amounts due suppliers. The accounts payable component can monitor these cash outflows and provide information which will aid in the control of the costs and expenses associated with the flows. Basically, this processing package should provide information on 1) who we owe money 2), how much, and 3) for how long.

The idea is to process payables so that cash outflows will not occur any sooner than necessary.

1.5.3. Sales and Purchases System

1.5.3.1. Order Processing Component

The aim of this package is to provide fast and accurate processing of orders from customers while minimizing the clerical costs and costs associated with customer dissatisfaction. Basically, this processing package should provide information on 1) whether sales orders have been properly filled, 2) if items sold have been properly priced, 3) the status of unfilled orders.

The goal is to maximize customer service while controlling the costs associated with the processing of customer orders.

1.5.3.2. Inventory Control Component

The purpose of this package is to provide information which aids in the control of inventory and on which purchase decisions can be based, so that total costs associated with the purchase function are minimized. The inventory control processing package should tell us 1) if purchases have been properly timed, 2) if purchase orders have been properly filled and costed, 3) the status of inventory on hand and item availability.

The focus of this application is on maintaining appropriate levels of inventory to meet customer demands.

1.5.3.3. Sales Analysis Component

The goal of sales analysis is to provide information which will aid management in 1) predicting future sales activity and profitability for the business and 2) evaluating the past performance of products and customers. As such, management can be better able to anticipate the future and make decisions accordingly, spot difficulties while they are correctable.

1.6. Other Intangible Benefits

One important intangible benefit is capacity-the system's ability to easily handle increasing volumes of transactions; manual systems often require extensive hiring and training of new personnel to process an increased volume of transactions. A second intangible benefit is timeliness; a well designed computer system can often generate results faster, which can help improve decisions since (more current) information is available.

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A third intangible benefit is reliability or accuracy. A standard problem in manual systems is errors in computation, such as incorrectly extending price times quantity for invoices. Such errors reflect poorly on the company and may lead customers to suspect they are being cheated. The computer can perform such tasks easily, without fear of error. A fourth intangible benefit is improvement of service. For instance, the manual sales system typically requires filling out various forms, mailing them to the company, processing the forms, etc. A computer system can eliminate such delays and speed goods to customers days or even weeks earlier. A fifth intangible benefit is additional or improved information.

CHAPTER 2. COMPUTER-BASED INFORMATION SYSTEMS

2.1. Financial Accounting and Control Systems

Three computer systems which commonly make up an accounting information system will be presented (John R. Page & H. Paul Hooper). These systems track the manual processing techniques for the accounting system and process accounting transactions with the aid of a computer.

The primary (but not necessarily the only)   components of an information system are: (Figure 1)

a) Financial accounting and control system

b) Cash receipts and disbursements system

c) Sales and purchases system

It is very important to note that information flow between applications within a system, as well as between applications of different systems, is absolutely necessary in a computer-based information system. The arrows indicating information flow which intersect the curved shapes show that all systems interact with each other.
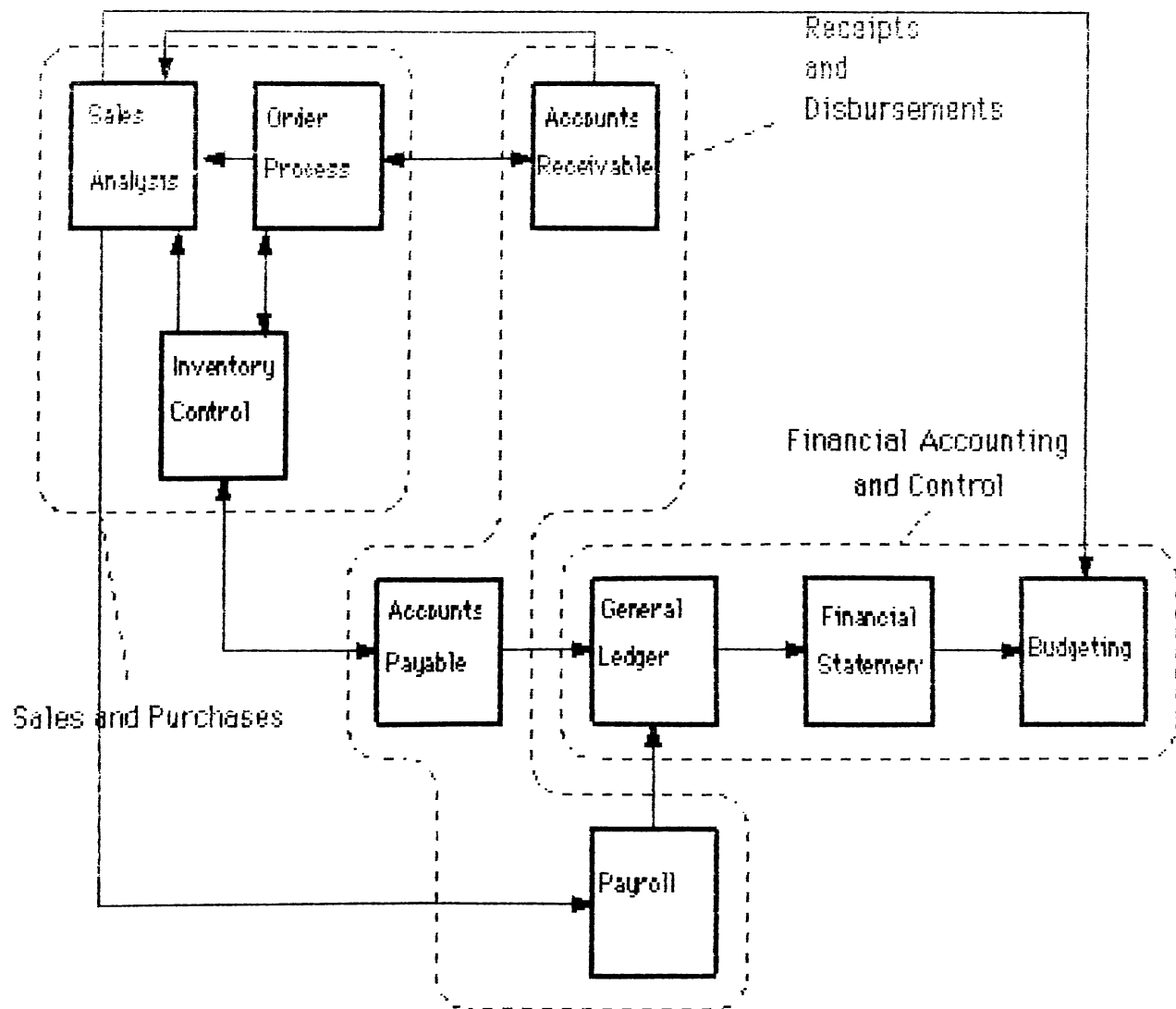
Figure 1. Information Flow Between Systems and Applications

Reference: John R. Page & H. Paul Hooper, Reston Publishing Co. Inc., 1983 p.315.

By observing the relationships in Figure 1, two significant conclusions about computer-based systems can be drawn:

1. The flow of information between applications and systems makes it unlikely that any individual application, or even any component system, can successfully stand alone or operate independently. Each of these parts

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provide the necessary "environment" for the other. To think about the "whole" is an important lesson of the systems approach.

2. Many processing applications use the same basic data as input, but require that the data be organized or accessed slightly differently. The output of some applications may be used as input for applications in other component systems. This commonality of data needs makes it possible for a computer-based system to create a basic set of data, called database which is available to all processing applications and can be referenced by these applications.

2.1.1. Components of Financial Accounting and Control System :

This is the most basic of the processing systems. Figure 2 shows the information flow in a financial accounting and control system (John R. Page & H. Paul Hooper, 1983).

One should note that the cash receipts and disbursements system provides input for the general ledger application of the financial accounting and control system. The reason is that, the accounts receivable, accounts payable, and payroll applications supply much of the data necessary for the creation of the cash receipts and cash disbursement journals as well as the sales and purchases journals.

General Journal
Cash Receipts Journal
Cash Disbursements Journal
Sales Journal (If used)
Purchases Journal (If used)

General Ledger Listing
Trial Balance

From Cash
Receipts and
Disbursements
System

**General
Ledger**
Application

Input
Files

Financial Statements
Income Statement
Balance Sheet

Budgeting
Comparison of Statements to Budget
Calculation of Differences(variences)
Preparation of Proforma Statements

From Sales and Purchases System

Figure 2 . Information Flow in a Financial Accounting and Control System

2.1.2. Output Requirements :

There should be several man-sensible output reports in addition to permanent files of data stored being updated for further processing. The first reports are the company's journals. The following information about these journals should be noted :

1.General Journal : Data are entered directly into the financial accounting and control system from source documents. The journal reference number is assigned by the system as entries are made to keep the sequence of events and provide an audit trail. A brief description of each transaction is also provided.

2. Cash Receipts Journal : Individual customer accounts are updated by

accounts receivable. This journal focuses on cash receipts from the collection of receivables, leaving other cash receipts, like cash sales to be recorded elsewhere.

3. Cash Disbursements Journal : The focus is on the disbursements for the payment of accounts payable, with other cash flows appearing in the general journal.

4. Sales journal-invoice register: It presents a record of all sales invoices. It is closely related to the cash receipts journal.

5. Purchases Journal: This journal is closely related to the cash disbursements journal as it records all purchases as they are received.

End of Period Reports :

Reports vary from a trial balance of the general ledger accounts to formal financial statements. All adjusting entries are entered as direct input to the general ledger application. In a manual system, the journals are constantly available, while in a computer system journal information is stored.

2.1.3. Data Organization and Input :

The major files necessary for the general ledger application :

1. General Ledger Master file. This file would contain one record for each general ledger account in the chart of accounts used by the company. At

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least the following data elements would be present in each record.

a) Account number

b) Account description

c) Account classification (asset, liability, owner's equity, revenue, or expense).

d) Current year balances-by month.

e) Previous year balances-by month.

f) Budgeted balances-by month.

This file is updated with each processing, then stored, and used again as input.

2. Current month transaction file. This file would consist of one record for each detailed and verified accounting transaction which occured during the current month. Input data from this file would be used to update the general ledger master file.

3. Permanent transaction file. It represents a cumulative listing of all the monthly transaction files. This file, unlike the current transaction file is retained and contains all the detailed and verified accounting transactions for the year.

An important feature of all computer-based files is that unlike manually maintained data files, computers give the user an opportunity to immediately access important segments of data, as well as, group that data by various criteria, which may be useful for decision making, planning or control. For example, all transactions affecting cash for a given period could be pulled from the permanent transaction file and printed in report form with little difficulty.

2.2. Cash Receipts and Disbursements Systems :

Referring back to Figure 1, important information flow takes place between the general ledger and the cash receipts and disbursements system. In fact, this flow is essentially one-way from the processing applications of the cash receipts and disbursements system to the general ledger application of the financial accounting and control system. Figure 3 illustrates the information flow through the system (John R. Page & II. Paul Hooper, 1983) :
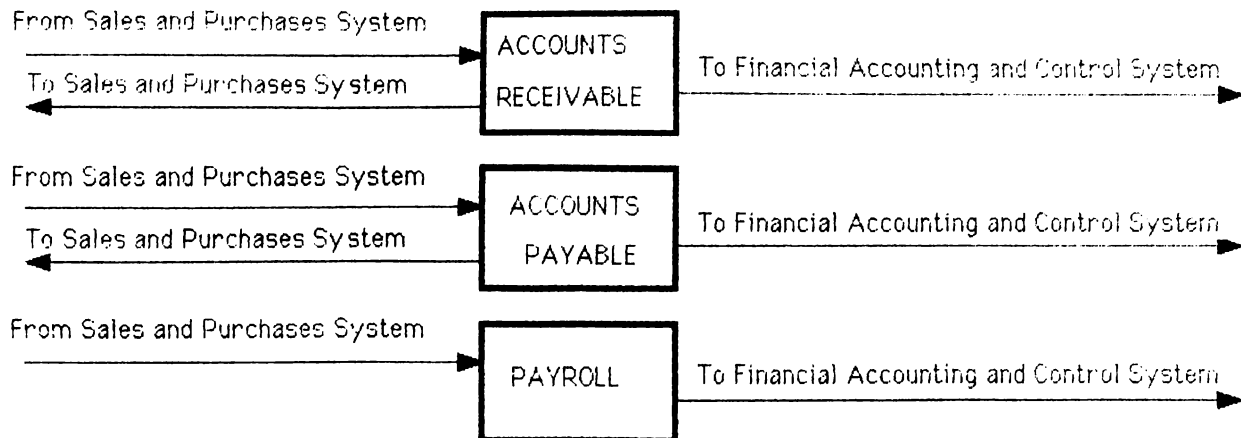
Figure 3. Information Flow in a Cash Receipts and Disbursements System

Notice the large amount of information flow to and from this central system. The cash receipts and disbursements system stands between (in an information flow sense) the other two major processing systems. The accounts receivable and accounts payable applications receive input from the sales and purchases system and provide output to that system. Since accounts receivable are usually a factor in both sales and cash receipts, and accounts payable a factor in purchases and cash disbursements, this interaction is not surprising. Moreover, the receivables and payables applications produce essential output information on these transactions for

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inclusion in the general ledger by the financial accounting and control system.

2.2.1. Accounts Receivable Component :

The accounts receivable application is designed to monitor cash inflows due to sales and collection of receivables and provide information which will to the extent possible, reduce the amount of cash tied up in receivables. Figure 4 summarizes the information flow (John R. Page & H. Paul Hooper, 1983):
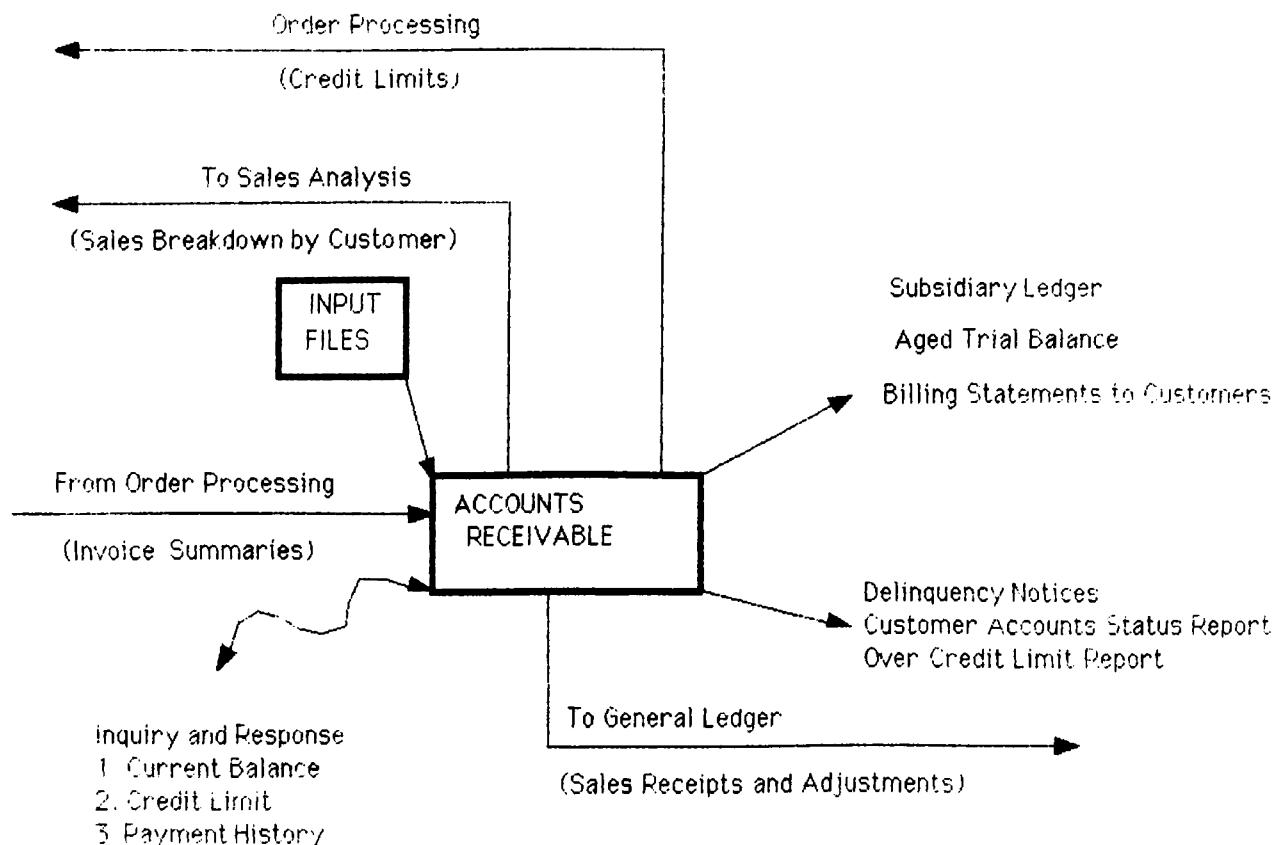
FIGURE 4 . Information Flow in an Accounts Receivable Application

The system also produces information which can be used as input for

other processing applications. The information that results from the transactions processed by the receivables package is often essential to the functioning of other systems. One of the important inputs to the general ledger comes from the sales and cash receipt transactions of the receivables package.

Additionally, interaction takes place between receivables and the sales analysis and order processing packages of the sales and purchases system. Accounts receivable provides information on customer sales breakdowns to the sales analysis package and important credit limit and history information to the order processing application. Order processing, then, passes summary information on all sales orders processed by that application to accounts receivable. The flow is, therefore, constantly two-way, with each producing information that is used by the other. Much of the flow represents information but not accounting transactions.

The curved line leading to inquiry/response in Figure 4 is an input/output line indicating an on-line connection between a terminal and the receivables package, so that questions concerning current customer account balances, credit limits, and payment histories can be immediately answered by the computer.

2.2.1.1. Output Reports :

A. Subsidiary Ledger : The detailed information necessary to do the monitoring and collection is contained in the subsidiary ledger accounts for each customer. Individual transactions are listed (Sales,returns, customer payments) and totaled to show the amount owed by each customer.

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B. Aged Trial Balance :   Before producing billing statements for customers, an aged trial balance is printed for management analysis and audit purposes. It provides a complete listing of amounts owed by each customer for each invoice outstanding and in total as of the statement date.

C. Billing Statements :   Important for the control of cash inflows since it reminds customers of the amounts owed and usually triggers payment.

2.2.1.2. Input Files :

A. Customer master file. The following are the possible data elements for each customer record :

a) Customer account number   b) Customer name   c) Customer address (including city) d) Credit limit   e) Credit history code f) Current Balance by age   g) Collections-year-to-date h) Finance charges i) Collections-previous year

This file is updated with each processing and is the database for all system inquiries. The customer master file is the accounts receivable subsidiary ledger in a computer-based system and provides detailed information on sales to and collections from each customer, as well as amounts owed by each customer at any time.

B. New invoices file. This transaction file is made up of all verified sales invoices created since the last processing of accounts receivable. It may be the input for the sales journal which can   be produced as the data pass

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to the general ledger of the financial accounting and control system.

C. Cash receipts and adjustments file. It provides input data for the updating of the customer master file. These transactions are the basis for the cash receipts journal discussed earlier.

2.2.2. Accounts Payable Component:

The accounts receivable package just discussed is concerned with processing the transactions (sales, receipts, and adjustments) whose ultimate impact is on the cash inflows of a business. However, equally important to the overall control of cash and cash flows are those transactions which affect cash outlows. These are primarily purchases of merchandise and payments of amounts due suppliers (accounts payable). The accounts payable application is designed to monitor these cash outflows and provide information which will aid in the control of the costs and expenses associated with the flows. Information flow is as seen in Figure 5 (John R. Page & H. Paul Hooper, 1983):

The accounts payable application also produces output which is used by other systems. There is interaction between accounts payable and the general ledger as well as accounts payable and inventory control. The payables package passes summarized total information on purchases, payments and adjustments to the financial accounting and control system to be included in the general ledger and in financial statements. Information is also exchanged with the inventory control package of the sales and purchases system. Data on purchase invoices created in inventory control serves as input to accounts payable, and vendor analysis information which results from processing payables is returned to

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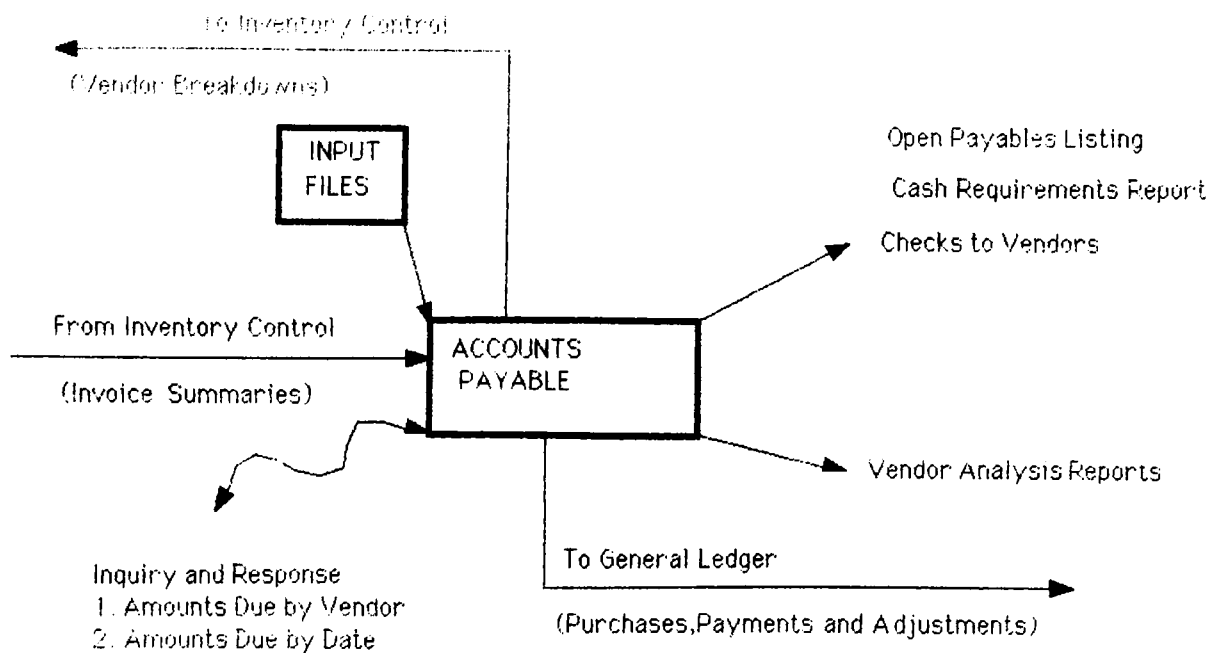
FIGURE 5 . Information Flow in an Accounts Payable Application

inventory control to be used in future purchase decisions.

Some inquiry/response capability is desirable in processing accounts payable. This on-demand interaction with the system allows the user to acquire immediate information on monies owed to specific suppliers or total amounts owed to all suppliers now or as of certain future dates specified by the user.

2.2.2.1. Output Reports :

A. Open payables listing :   The selection of which suppliers or invoices to pay is a matter of cash planning. The open payables listing supplies all of the information about the total amounts owed each vendor, the discounts available from each, and the due dates of each amount. It allows the user to select particular accounts for immediate payment and to assign a

payment sequence to the other amounts due.

B. Cash Requirements Report : It is a complete listing of all invoices and vendors to be paid during a period.

C. Checks to vendors : All of the information on the check stub can be traced back to the cash requirements report,then to the open payables listing, and ultimately to the creation of the data in the sales and purchases system.

D. Vendor Analysis Reports : Reports showing purchase activity with each supplier for the current period, the year to date, or the previous year, as well as the discounts taken and lost from the same periods are available from the database. Thus, an overview of all purchases for a specified time period can be obtained, or the business' historical relationship with any one supplier can be examined. Information like this can be passed along to the inventory control application to be used in purchasing decisions.

2.2.2.2. Input Files :

A. Vendor master file : Data elements like a) vendor number b) vendor name c) vendor address (including city and state) d) vendor telephone number e) Name of established contact at vendor f) Discount provisions g) Payments-current period h) payments-year-to-date i) payments-previous year j) discounts-current period k) discounts-year-to-date l) discounts-previous year m) current balance by invoice should be included.

B. Open invoices file :   This file allows for retrieval of any or all open payables, and together with the vendor master file makes possible the determination of the total amount owed any specific vendor.

C. New invoices file :   Input from here, which represents increases in accounts payable, is the basis for updating both the vendor master file and the open invoices file. It also contains all the required information for the production of the purchases journal in the financial accounting and control system.

D. Cash Payments and Adjustments File :   Data from this file completes the updating of the vendor master and open invoices files and is the basis for the cash disbursements journal.

Obviously, the file structure and main processing goals and objectives of the payables and receivables packages are basically the same since these items represent opposite-sides of the cash flow coin.

2.2.3. Payroll Component :

Referring back to Figure 1, payroll is the final application of the cash receipts and disbursements system. Like the other packages of this system, payroll represents a significant and on-going cash flow and, is an important factor in the control of cash outflows. Payroll actually differs from the other applications of the cash receipts and disbursements system in two ways :

a) This is the most "stand alone" of all the processing applications of an information system.

b) Payroll processing must meet the information needs of many external entities as well as provide information for the internal use of a business.

Figure 6 shows the information flow into and from a payroll application (John R. Page & H. Paul Hooper, 1983).
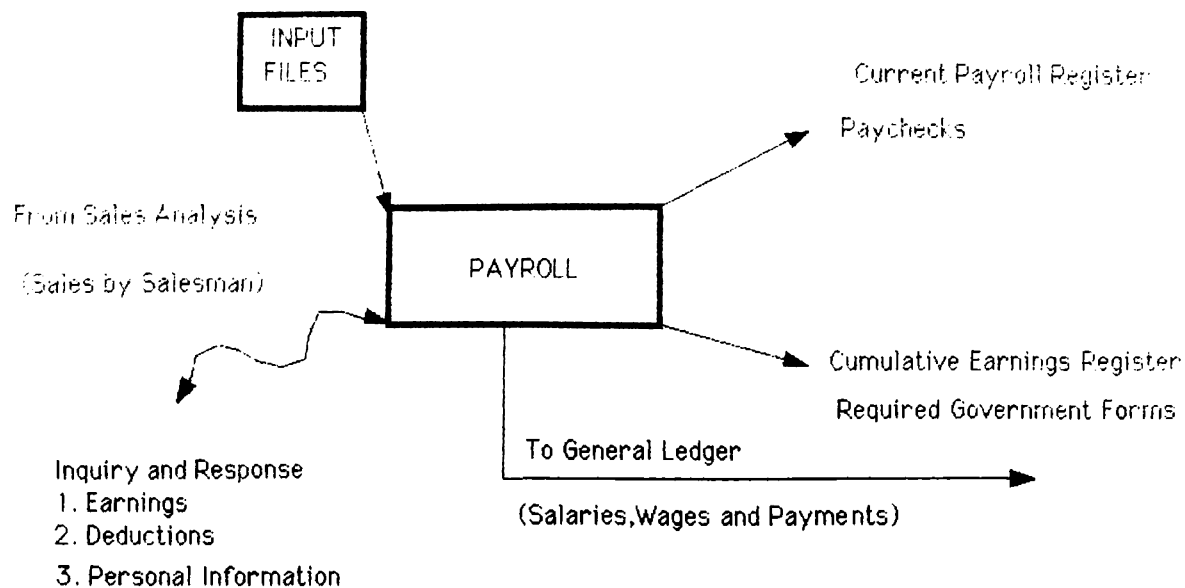
FIGURE 6 . Information Flow in a Payroll Application

Once data on the expenses and cash outflows associated with payroll have been processed, these transactions are transferred in summary form to be integrated into the general ledger for financial accounting and control purposes.

Input to payroll may come from the sales analysis package, particularly if employee compensation is based on some measure of sales activity. If salesmen are paid by commision, then a breakdown of sales by salesmen is absolutely necessary to the calculation of payroll.

2.2.3.1 .Output Reports :

A. Current payroll register : It is a complete listing of the current pay period earnings of all employees to be paid this period and all deductions from these earnings.

B. Paychecks : The only important variable in producing this "report" is the amount of information to appear on the check stub which is delivered to the employee along with the check.

C. Cumulative Earnings Register : It contains most of the employee earnings information needed for meeting external reporting requirements.

D. Requirement Government Forms. The generation of these quarterly and annual reports is mandatory for all businesses with employees and a payroll.

2.2.3.2. Input Files :

A. Employee Master File : Must contain at least the following data elements;

a) Employee number b) Employee name c) Employee address (including city and state) d) Employee social security number e) Pay rate f) Marital Status and exemptions g) Deductions information code h) Cumulative gross earnings i) Cumulative taxable earnings j) Cumulative federal and state withholding k) Cumulative social security withholding l) Cumulative hours worked.

B. Tax table and deduction table file : This is a permanent constant file which is composed of the **tax and deductions amounts** or percentages necessary to determine the amounts of withholdings.

C. Current hours file : This transaction file supplies all of the current pay period data necessary to calculate gross pay. It is used to update the employee master file and generate the payroll register.

2.3. Sales and Purchases Systems

There is significant information flow among the individual packages which make up the sales and purchases system as well as between these packages and those of the cash receipts and disbursements system. Moreover, there is limited one-way information flow from this system to the budgeting package of the financial accounting and control system. Notice that the sales and purchases system interacts significantly with the cash receipts and disbursements system. In fact, there is an important pairing of packages among these component systems with order processing-accounts receivable and inventory control-accounts payable combining to process data on sales-cash receipts and purchases-cash disbursements respectively. Sales invoice summary information is passed from order processing, where these invoices are created, to accounts receivable so that the customer master file can be updated. Meanwhile, specific information on individual customer accounts which results from processing by the receivable package can be returned to order processing for sales order decision making. Similarly, accounts payable receives purchase invoice summaries from inventory control where they are created in order to update the vendor master file, and returns detailed

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vendor activity breakdowns which aid in making and analyzing purchasing decisions.

Sales analysis is the only application of the sales and purchases system which directly interacts with the financial accounting and control system. Data from order processing and inventory control are ultimately included in the general ledger as well. However, prior to that, they are processed and summarized by the cash receipts and disbursements system. Output from sales analysis is incorporated into the budgeting package directly, so that detailed comparisons of performance by product, territory, salesman, customer, or other basis can be readily made. Also, this sales analysis output provides a sound basis for the preparation or revision of future budgets. Since most detailed data on sales and collections are processed and stored in accounts receivable, important information flow takes place between the sales analysis package and accounts receivable. Information flow is as seen in Figure 7 (John R. Page & H. Paul Hooper, 1983). The intrasystem flow is heaviest in the sales and purchases system and is one of the most important features of the system.

From Cash Receipts and Disbursements System

To Cash Receipts and Disbursements System

From Cash Receipts and Disbursements System

To Cash Receipts and Disbursements System

From Cash Receipts and Disbursements System

To Cash Receipts and Disbursements System

ORDER PROCESSING

INVENTORY CONTROL

SALES ANALYSIS

To Financial Accounting and Control System

Figure7. Information Flow in a Sales and Purchases Syster

2.3.1. Order Processing Component:

This application represents the point of original entry of sales orders, returns and adjustments from customers into the information system. Figure 8 summarizes the information flow (John R. Page & H. Paul Hooper, 1983). Notice the large amount of information flow between this application and others of the sales and purchases system as well as with accounts receivable of the cash receipts and disbursements system. A very strong tie exists between order processing and inventory control because each needs data from the other to perform its function. The flow is constant and two-way. Similarly, the relationship between order processing and accounts receivable is very close. Invoices which are created and enter the information system at the order processing application must be transferred in summary form to accounts receivable for billing and collection, and then summarized again and passed on to the financial accounting and control system for general record-keeeping and financial statement purposes. Since all customer activity is processed in the receivables package and all permanent customer data held there, important information from receivables must be available to order processing as necessary input to order acceptance decisions. Most of this same sort of customer sales data are required for the sales analysis application and can be transferred there from order processing.

2.3.1.1. Output Reports :

A. Order Item List : The idea is to produce a list based on a customer order which details the items ordered by name and number so that the order can be accurately filled from inventory.
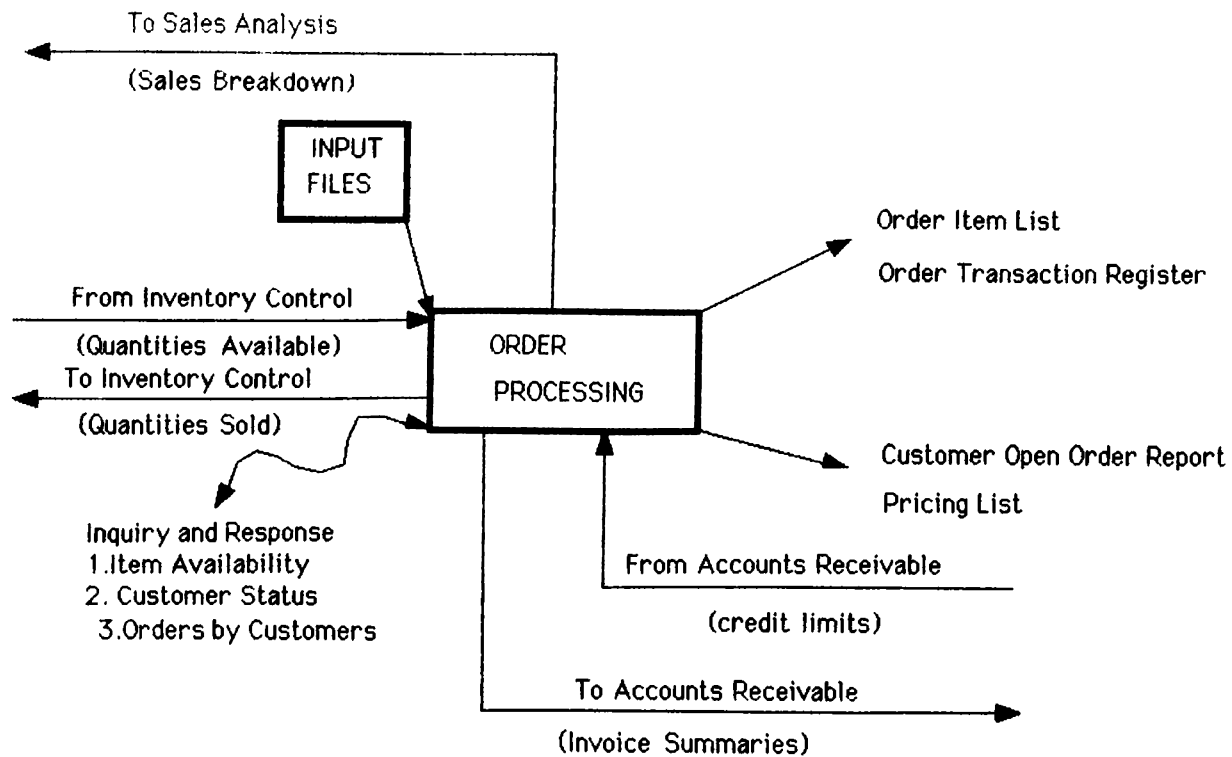
FIGURE 8 . Information Flow in an Order Processing Application

B. Order transaction register : This report shows all new orders accepted since the last printing as well as orders changed, and provides an audit trail for all orders which will ultimately update the various master files.

C. Customer open order report : This listing deals with orders which are accepted but not yet filled, usually because the ordered item is not available in the stock.

D. Pricing List : This report serves as a source for quoting prices to customers by category of sale.

2.3.1.2. Input Files :

This application would make use of the a) customer master file discussed

in the receivables component and b) the item master file which will be discussed later.

2.3.2. Inventory Control Component:

This application represents the point of original entry of purchase invoices, purchase returns, and adjustments into the system. Flow of information is summarized in Figure 9 (John R. Page & H. Paul Hooper, 1983). Similar to order processing, the amount of information flow between this package and others in the sales and purchase system and, importantly, with accounts payable is significant.
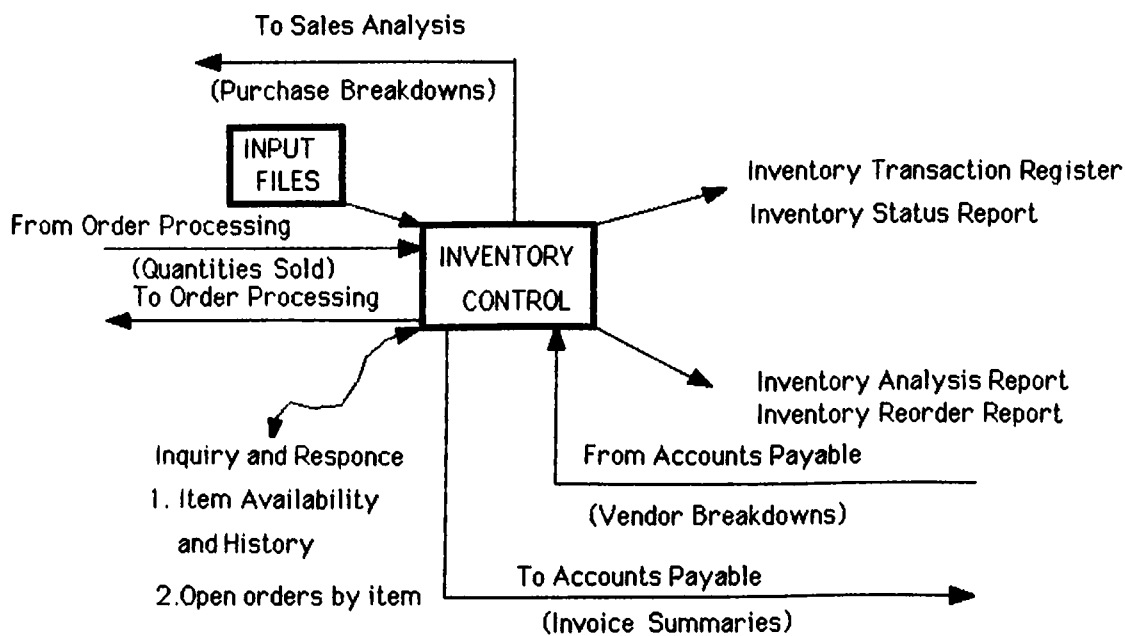
FIGURE.9   Information Flow in an Inventory Control Application

A strong tie exists between inventory control and order processing as well as inventory control and the payables package both of which are related with purchases and payments. Invoices which are created and

enter the system at the inventory control application must be transferred in summary form to accounts payable for payment, and then summarized again and passed on to the financial accounting and control system for general record-keeping and financial statement purposes. Since all vendor data are stored and processed in the payables application, important vendor breakdowns must be available to inventory control for assisting in purchasing decisions. This inventory control-accounts payable relationship is parallel to that of order processing-accounts receivable. Also, the inventory control package, like order processing, is capable of passing purchase analysis information on to sales analysis for the generation of profit reports.

2.3.2.1. Output Reports:

A. Inventory Transaction Register : This is a complete listing of all transactions in inventory for the period covered by the report. Beginning and ending balances for each item are given.

B. Inventory Status Report : The focus of this statement is on quantities of each item available as of the end of a processing period.

C. Management Reports : A series of decision-making and control oriented reports of almost endless variety can be delivered by the inventory control package. The following characteristics for each item of inventory must be highlighted :   a) Turnover b) Profit   c) Profit margin d) Investment required.

2.3.2.2. Input Files:

A. Item master file : The following data elements would be contained :
a) Item number b) Item description c) Unit cost d) Discount provisions e) Unit base price f) Mark-up provisions g) Current quantity on hand h) Current quantity on order i) Receipts-current period j) Receipts-year-to-date k) Receipts-previous year l) Issues-current period m) Issues-year-to-date n) Issues-previous year o) Vendor number and name.

B. New purchase order file . This transactions file is generated as new purchase orders are created in the processing of inventory.

2.3.3. Sales Analysis Component :

Sales analysis application is wholly dependent upon output from other applications of the sales and purchases and cash receipts and disbursements systems. This application can generate reports which are based on any breakdowns of sales and profits specified by management. The purpose of this sort of processing is to produce concise understandable reports which present the most relevant information on past performance so that management may apply judment and analysis to the data. With such data, management should be able to anticipate the future and make decisions accordingly, spot potential difficulties while they are correctable, and create an evaluation and reward system which will contribute to achieving the objectives of the business. Information flow is shown in Figure 10 (John R. Page & H. Paul Hooper, 1983). Note the significant flow of information from other packages and the fact that sales analysis does

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serve the payroll and budgeting applications by providing useful data which can be incorporated into their processing.

To Payroll

(Sales by salesman)

From Order Processing

(Sales Breakdowns)
From Inventory Control

SALES

(Purchase Breakdowns)
From Accounts Receivable

ANALYSIS

(Sales by Customer)

Sales by Salesman
Profit by Salesman

Sales by item
Profit by item
Sales by customer
Profit by customer

To budgeting

(Sales and Profits by Salesman,Item and Customer)
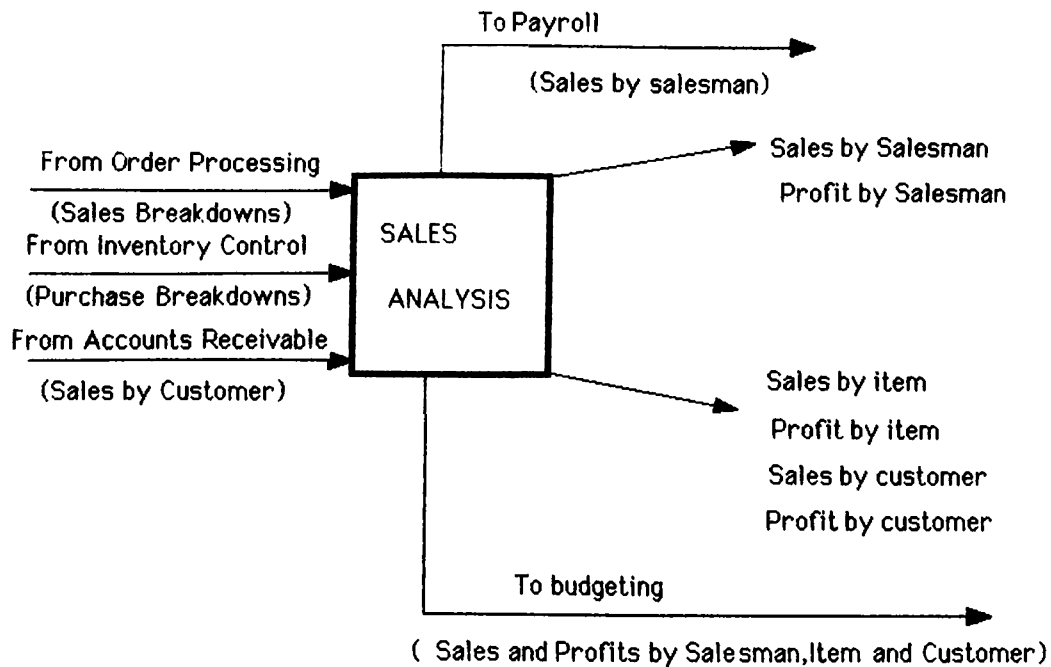
FIGURE.10   Information Flow in a Sales Analysis Application

2.3.3.1. Output Reports:

A. Sales and profits by salesman : The focus of this report is on evaluating performance and determining the areas in need of corrective action.

B. Sales and profits by item : The relative profitability of inventory items emphasizes the control of costs associated with acquiring and selling each item and contributes to product emphasis, product elimination, and new product decisions.

C. Sales and profits by customer: This report draws management attention

to those customers whose buying generates substantial profit for the business, as well as to those less important to the business' future.

2.3.3.2. Input :

All of the information required by sales analysis is already in the system for other processing purposes. Therefore, no new input files are required.

2.4. Cost Accounting

Cost Accounting is responsible for maintaining a file of work-in-process (WIP) cost records. New records are added to this file upon receipt of new production orders, initiated by production control. Materials costs are posted to this file from copies of materials requisitions. Direct labor costs are posted from job time tickets. Overhead costs are often applied on the basis of direct labor hours or direct labor costs, and, therefore, are posted at the same time as labor costs.

Figure 11 presents a systems flowchart of the cost-accounting application within a computerized production control system (George H. Bodyar, William S. Hopwood 1987). The central feature of the cost-accounting application is the updating of the production-status (WIP) file.

PRODUCTION ORDER ACCOUNTING
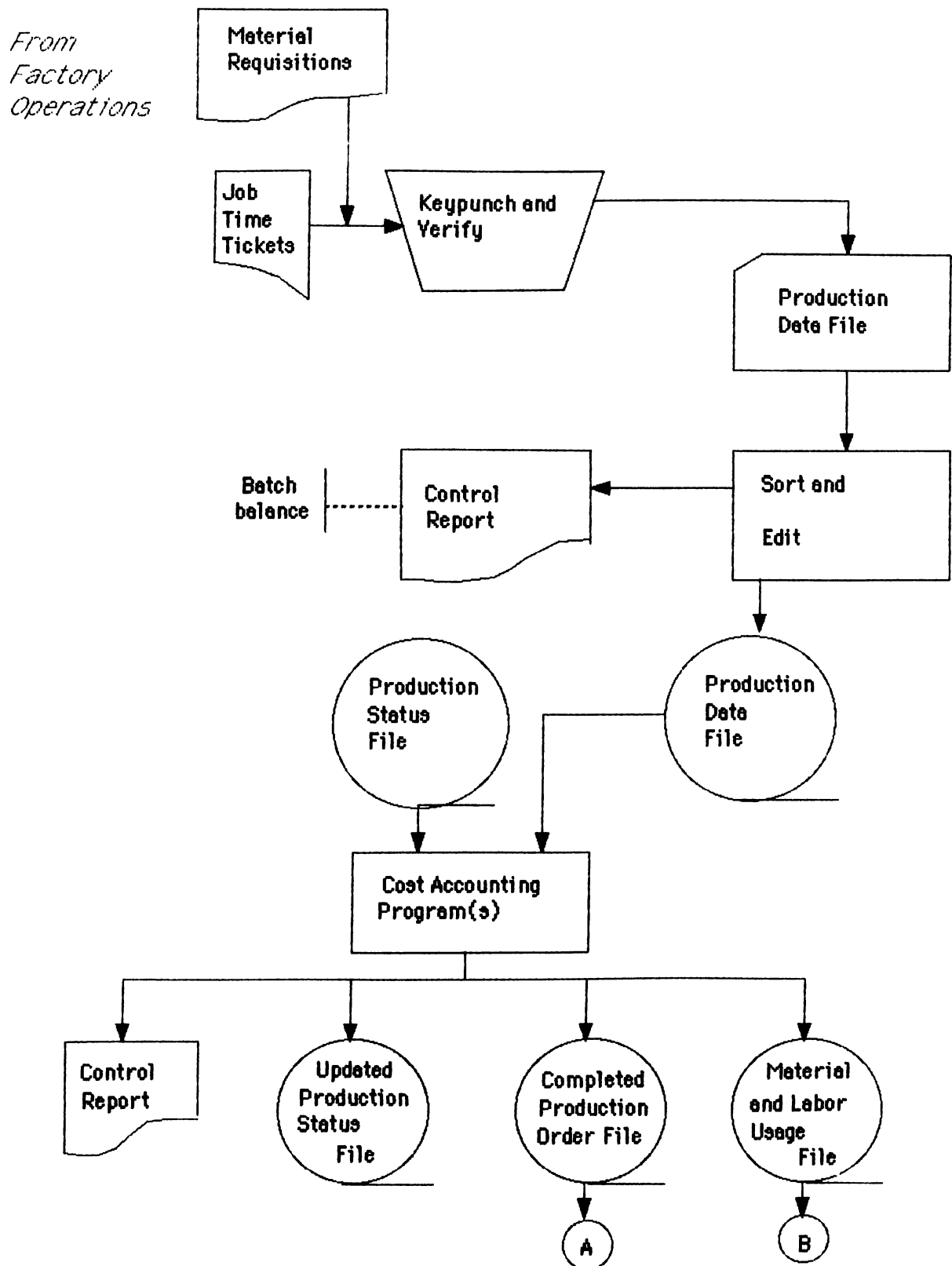
Figure 11. Systems Flowchart of the Cost Accounting Application

INVENTORY PROCESSING
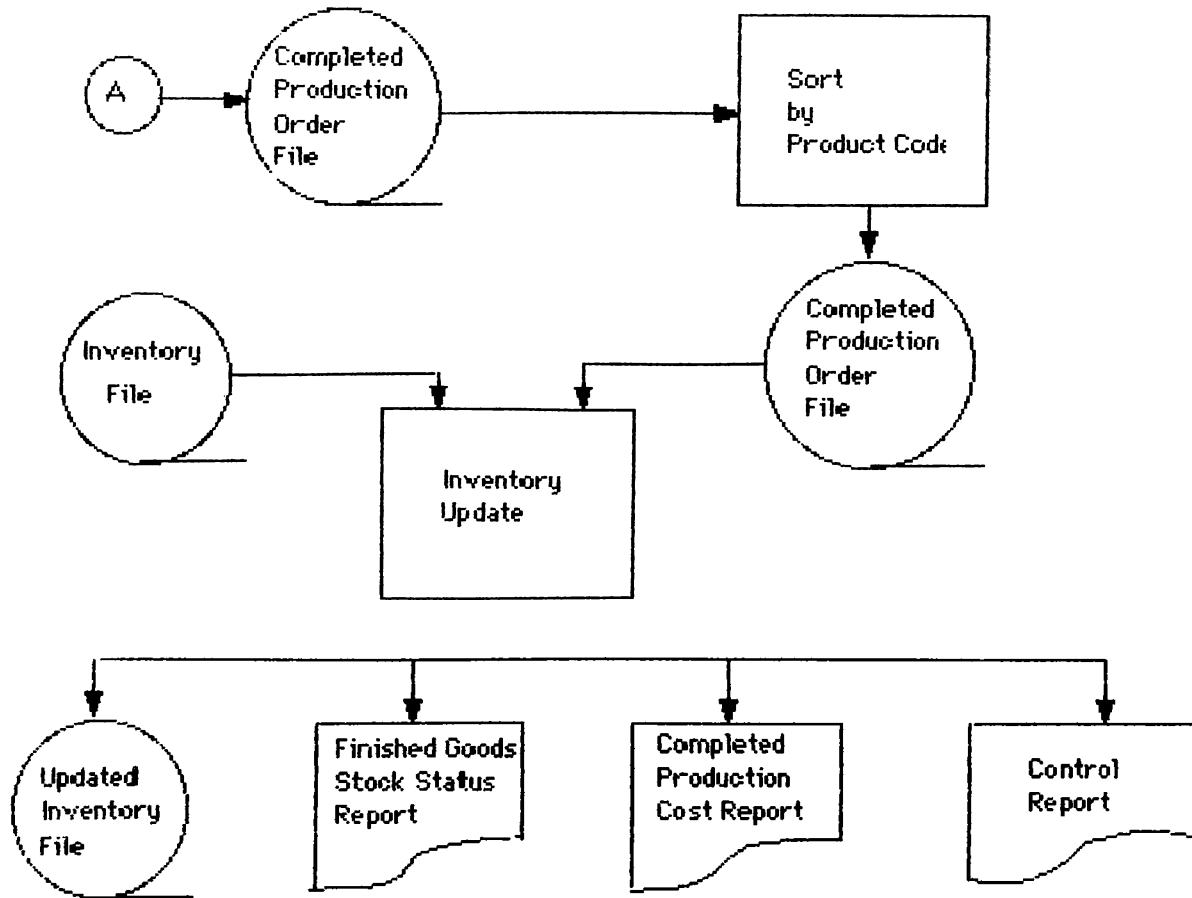
MATERIALS AND LABOR REPORTING

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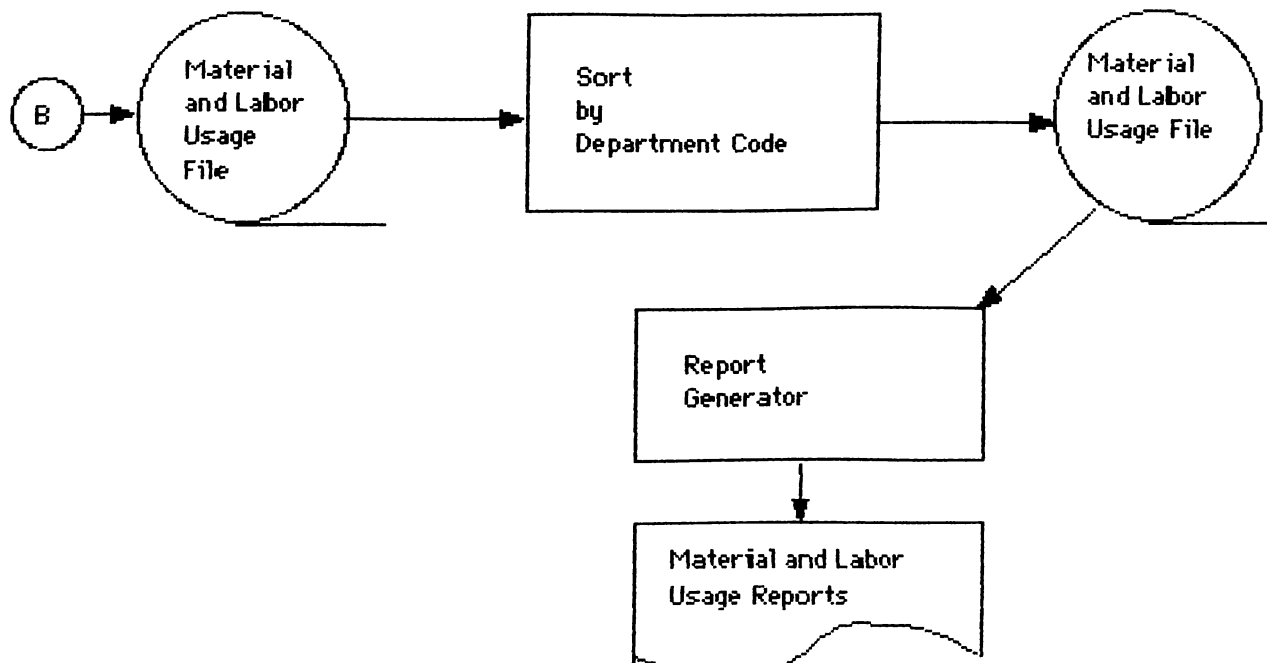
Material-requisitions data are forwarded in batches from the inventory department to the computer department for processing. These requisitions document the issuance of materials to specific production orders. Job time tickets are forwarded in batches from the production departments to the computer department. The time tickets show the distribution of labor time to various production orders within a production department. Both material-requisitions data and time tickets are keypunched, key verified, and sorted into sequence by production order number. The resultant transaction file and the production-status file are fed into the cost-accounting application program. This sequential file-processing application cumulates material and labor usage shown on materials-requisition forms and time tickets and posts them to the WIP record maintained for each open production order. Overhead is applied to the WIP on the basis of burden rates maintained in the cost-accounting program. The program monitors the status of each production order and also prepares a file that summarizes the variences between standard cost and operational data maintained in the WIP record and the actual cost and operational data posted to each production order. When orders are completed, the related WIP record is closed and a record is created to update the finished inventory file. The outputs of the cost-accounting program include the following items:

a) Updated production-status file; This file contains current information on the status of all open production orders. It is used in the next cycle of the production planning and scheduling applications.

b) Completed production-order file; This file lists all cost data for completed production orders. It is sorted by product number and used to

update the finished goods inventory file, as shown in Figure 11. Outputs of this sequential file-processing application include an updated finished-goods inventory file, a finished-goods stock status report, a completed production-order cost summary, and a summary and control report that includes batch and application control information as well as the summary journal-entry data debiting finished goods and crediting WIP for the standard cost of goods completed.

c) Material and labor usage file; This file is output from the cost-accounting application. It contains both the actual and standard material and labor costs for work-completed, as shown on the materials-requisitions and time ticket input. The standard quantities, times and costs are copied to this file from the production-status file. This file is sorted into sequence by department or work-center code and input to a computer application program that accumulates material and labor costs by department or work center and prints material and labor usage reports. These reports detail variences between standard and actual cost data. Material and labor usage reports are distributed to department foremen to assist in the overall production-control function.

d) Control and summary report; This report is the output from the cost-accounting application program and includes batch and application control information, as well as the summary journal-entry data debiting WIP for standard material, labor, and overhead costs, crediting stores, accrued payroll, and applied overhead, and debiting or crediting the necessary varience accounts.

CHAPTER 3. METHODOLOGY

3.1 Introduction

In this thesis, the manual accounting system of a small firm, namely, Cinar Demir Ticaret, Ankara, TURKEY ,will be converted into a computer-based one. Dac Easy Accounting 2.0 will be used for this purpose and the data will correspond to the one month data, i.e. January 1986. This chapter will summarize the conversion process.

3.2. Brief Notes on the Software Used

Dac Easy Accounting is an accounting program for the IBM PC that offers general ledger, accounts receivable, accounts payable,billing, purchase order, inventory/services, and forecasting. It is not copy protected, easy to install. Though, it has skimpy on-line inquiry capabilities, forcing you to print full reports every time you want an update. Version 2.0 is used for this thesis. It runs under MS-DOS 2.0 or later. It also requires minimum 256K of RAM, two floppy drives (hard drive recommended).

3.3. The Conversion Process :

For converting the manual accounting system of the firm to a computer-based one, a standard package, namely, Dac-Easy Accounting is used. The advantages of this approach for computerizing are clear: a) it is known that the system can work, since the package has been used widely b) we can become fairly familiar with the system either by observing it in operation or by studying its documentation. The disadvantage is that, it

may not fit to the firm.

3.3.1. Defining the Files

First, the installation procedure of Dac-Easy was followed for installing it on the hard-disk. It was necessary to reserve space in the hard-disk for all the accounting data. Since the sample chart of accounts was used, the program automatically copied files to the hard-disk. Then, instructions to transfer the chart of accounts, financial statements format, and the general ledger interface table to the file directory was followed. The computer displayed five questions of which, the answer of the first one appeared automatically as 350, since the sample chart of accounts was used. The other questions were answered as follows:

How many Accounts in your chart of Accounts?............................. 350

How many Customers do you have?.. 300

How many Vendors do you have?.. 65

How many Products and/or Services do you have?......................... 10

What is the maximum number of Invoices you have per day?......... 30

It was not critical to be 100% accurate then, since it was possible to change those file sizes later by running "File Rehash" in the "File Utilities" menu.

After defining the files, the "File Creation and Maintenance" menu was used to set-up revenue/cost department by inventory.

Then, company information, which included name and address were

entered. This appeared at the first few lines of each report. The computerized system should parallel the manual one. The package is was designed according to the Accounting System used in U.S.. Therefore, some of the accounts in the sample chart of accounts were modified as follows :

- 11021   Bankalar Hesabi

- 3103   Cinar Gungor C/H

- 11031   Kasa Hesabi

- 11071   Mal Alis Hesabi

- 21042   Tahsil Edilen KDV

- 210461   Odenen KDV

- 3285   1985 Kar/(Zarar)

- 4101   Mal Satis Hesabi

- 4301   Nakliye Gelirleri

- 5101   Mal Satis Maliyeti

- 52081   Nakliye Giderleri

- 5214   Genel Giderler

- 5401   Oto Giderleri

The modification was done by selecting option one of the File Creation and Maintenance. It was tried to find the closest substitutes to the firms' accounts. For instance, "Federal Income Tax" was replaced with "Odenen KDV".

3.3.2. Gathering Data

The first step was, to collect the information required by the package for processing the accounts receivable component. By the help of the Sales

Invoices File, which the firm prepared manually, a customer list was prepared (Appendix A). Each customer was assigned a code, by taking its first letter to represent the first digit of the code; e.g. A00001 stands for "Altes Aliminyum". Next, customer names and addresses were entered. Figure 12 shows a sample customer file. The open invoice method was used for payment control. This method gives the opportunity to keep the customer account open until full payment is made since payments are not usually made on the day of purchase. The discount percentage was not used because, the firms in Steel industry do not use it, in Turkey. The tax rate used for billing each customer (KDV) was entered as 10 %.

Similarly, the information required by the accounts payable component was collected from the "Purchase Invoices File" and the vendor list was prepared (Appendix B).

Next, products in the inventory file were created. The firm sold construction steel, nail, and made the transportation services of the big dams. Round steel was named according to its thickness from 6-32 mm. which was coded as "MUHTELIF 0". The codes given were as follows:

6-32 mm Round Steel .... MUHTELIF 0

Ribbed Steel............................ NERV.

Nail... CIVI

Hand Barrow........................... EL ARABASI

Angle Iron.............................. MUHT.KOSEBENT

Unit of measure was entered as kg, and the fraction, 1. Since prices change very frequently in steel industry, sales price was not entered. The

```
01/31/89                    CUSTOMER FILE MAINTENANCE                      LHP
00:18 AM                      CINAR DEMIR TICARET

  Customer Code  :    600001           Type (O=Open B=Balance):   O
  Name           :    GURIS INS. MUH. A.S.        Sales Person   :
  Contact        :    (Ivedik Santiyesi)          G/L Department:
  Address        :    Piyade sk. 19               Discount %     :      0.00
  City           :    Cankaya/ANK.     State :  TR  Discount Days :        O
  Zip Code       :         -         Tel :         Due days       :        O
                                                   Message Code   :

  Credit Limit      :           0.00
  Credit Available  :       0.00 Current Balance    :             0.00
  Last Sale Date    :              Last Payment Date :
  Month Int. Rate   :     0.00      Sales Tax Rate    :     10.000

---------------------------- STATISTICAL INFORMATION ----------------------------
                  Yr.Bef.Lst Last Year This Year  Forecast   Variance     %

  # Invoices  :          O          O         O          O          O       0.0
  $ Sales     :          O          O         O          O          O       0.0
  $ Costs     :          O          O         O          O          O       0.0
  $ Profit    :          O          O         O          O          O       0.0

F1-Help   F6-DELETE   F7-Enter Invoice F10-Process   ESC-exit
```

Figure 12. Sample Customer File

```
01/31/89                    DAC EASY Accounting 2.0                        LHP
00:19 AM                      CINAR DEMIR TICARET
------------------------------------------------------------------------------

                  PURCHASE ORDERS

                  1   Enter Purchase Orders
                  2   Enter Merchandise Received
                  3   Enter Returns
                  4   Print Purchase Orders
                  5   Print Merchandise Received
                  6   Print Returns
                  7   Print Purchase Journals
                  8   Posting Process
                  9   P.O. Status Report

                  Enter your selection ==>




F1-Help   F3-File Utilities   F4-Change Date   ESC-Exit
```

Figure 13. Merchandise Received

services were coded as "Nakliye 1" and "Nakliye 2". The reason was that, the firm valued transportation both in kg and units of truck.

Then, the balances of all the accounts in the chart of accounts were entered. It was noted that only the balances of the detail accounts were necessary because all the upper level accounts automatically received their information from the lowest levels. The balances of accounts receivable, accounts payable or inventory were not included because their balances were set while entering the open invoices in the customer file. The balance of an asset or expense account was recorded in the debit column because they were applications of money. Liability, capital/equity, or revenue account balances were recorded as credits as they were sources of money.

3.3.3. Daily Accounting Tasks

3.3.3.1. Purchasing

Since the firm does not use purchase orders, "Enter Merchandise Received" routine was used to receive the products purchased (Figure 13). Next, merchandise received was printed to check the accuracy. Then, the posting process was used to update the product file with merchandise received. The general ledger transaction file was also affected by the posting process with debits to the "Mal Alis Hesabi" and "Odenen KDV". Having entered the merchandise received, the vendors' open invoice file was updated with the new liability. Any payments can be made by using "Enter Payments" in the accounts payable menu. This allows all the outstanding invoices to be displayed. After entering the amount of the payment, the cursor was moved to the invoice number field. At this time,

the open invoices of that vendor were displayed and payments were made accordingly to close the open invoices (Figure 14). The field "To apply" decreased and the field "applied" increased by the same amount. To make this process faster, F9 might be used which provided automatic payment. The package also has a flexible "Payments Report" to help in the selection of invoices to pay, but was not used.

Any corrections in the merchandise received routine before posting were made by simply retrieving the record and editing the necessary fields. There was a requirement of reprinting the merchandise received and the journal before posting. This feature served to protect against posting information which was not reviewed. If a transaction was already posted before detecting an error, a reverse entry has to be created. This means that the merchandise received will be entered with negative values. After entering, the merchandise received should be printed for review.

3.3.3.2. Selling

For billing purposes, "Enter Invoices" in the billing menu was used. After entering the customer code, the name and address appeared automatically. For moving to the next field, the product codes were entered. Then, after making the necessary entries, F10 was pressed twice and the invoice was saved. Having finished the invoices, they were printed for review. Any corrections were made by simply calling up the invoice number.

The "Cash Receipts" routine was used to enter the cash transactions (option 2 of the accounts receivable menu) (Figure 15). After writing the customer code, the name appeared automatically. Then, transaction type

```
+-------------------------------------------------------------------------+
|                     PAYMENTS AND ADJUSTMENTS                            |
| Transaction # :0001                          Date     : 01/31/86        |
| Vendor   Code :A00001                        Check #  :                 |
|          Name :AY METAL PAZARLAMA  A.S.      Amount           0.00      |
| Transac. Type :P                             Applied  :       0.00      |
| Account #     :11021  Bankalar Hesabi        To Apply :       0.00      |
|-------------------------------------------------------------------------|
| Inv. #   Date       Due       Amount    Disc.Avail  Amt.Applied  Disc.taken |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
+-------------------------------------------------------------------------+
```

F1-Help F2-Advance F5-Balance F6-Delete F8-Sort F9-Auto apply F10-Process

Figure 14. Payments and Adjustments

```
+-------------------------------------------------------------------------+
| 01/31/86                    DAC EASY Accounting 2.0                  LHP |
| 00:06 AM                      CINAR DEMIR TICARET                        |
|-------------------------------------------------------------------------|
|                                                                         |
|                     ACCOUNTS RECEIVABLE MENU                            |
|                                                                         |
|                  1   Enter Transactions                                 |
|                  2   Enter Cash Receipts                                |
|                  3   Generate Finance Charges                           |
|                  4   Print Journals                                     |
|                  5   Posting Process                                    |
|                                                                         |
|                  Enter your selection                                   |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
|                                                                         |
+-------------------------------------------------------------------------+
```

F1-Help F3-File Utilities F4-Change Date ESC-Exit

Figure 15. Accounts Receivable Menu

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was entered as "P", standing for payment. When the payment amount was entered, all the open invoices for that customer were displayed. The amount received was entered after moving to the invoice number field. The field "To Apply" was then decreased and the field "Applied" increased by the same amount. However, one might use the key F9 for automatic payment at the point where the cursor was located, to make this process faster. After the payment was applied, F10 was pressed for saving the transaction. For correcting any errors after pressing F10, the transaction was simply recalled in the same routine and F6 was pressed for deleting the transaction.

All the transactions entered through the cash receipts routine were reviewed for accuracy before posting to the general ledger with the aid of the jurnal in the accounts receivable menu.

Assuring that all the cash receipts were correct, option 5 of the accounts receivable menu was used to post the transactions to the customer file and to the general ledger transaction file. As usual, a backup of the files were taken before posting. When the posting was finished, the total amount sent to the general ledger was displayed on the screen for a second, and printed on the paper.

3.3.3.3. Entering the General Ledger Transactions

Every transaction journal in the general ledger had as a transaction number, the date when the transaction was made in the format MMDD (month-day). Transactions posted to the general ledger can not be modified. This feature provided the balance integrity between modules.

The journal codes were selected as GJ for convenience. After identifying the journal, the transaction number was entered and its data was displayed. The date was automatically displayed, but could be changed. Then, the account number was entered for the debit or credit entry. The account name from the chart of accounts was displayed automatically. In case of a wrong entry, such that the account number entered was not found or was not a detail account, it was rejected.

Upto 24 characters were permitted to enter a description for the debit or credit being entered. The description for the previous line appeared as a default but, could be modified. Then, the debit amount of the transaction was entered and the total debits field at the bottom of the screen was incremented. Credit entries were similar. One could save time by pressing F9 after the last account number of the transaction was entered. This function placed the corresponding amount in the corresponding debit or credit column and assured accuracy. To leave a transaction while it was out-of balance was not permitted. Then, F10 was pressed to save the transaction and move to the next one.

For deleting a transaction entered in the G/L Transaction Entry routine, the transaction was recalled by its journal and number, and F6 was pressed for deletion. If the transaction had already been posted, the F6 function was disabled and an error message appeared. This served the purpose of maintaining the balance between each of the modules of Dac-Easy.

The general ledger transactions were used to record the expense account of the firm (Figure 16).

```
==================================================================================
                    GENERAL LEDGER TRANSACTION ENTRY
  Journal.. :GJ           Transaction #..:0110              Date..:01/31/89
----------------------------------------------------------------------------------
  Acct.#   Account Name            Description              Debit        Credit
----------------------------------------------------------------------------------




















----------------------------------------------------------------------------------
  Total Debits :          0.00    | Total Credits :          0.00
==================================================================================
F1-Help F2-Difference F6-Delete F7-Auto Entry F10-Process ALT D-Delete line
```

Figure 16. General Ledger Transactions Entry

By using option 2 of the general ledger menu, it was possible to print any
journal created in the general ledger as well as the summary journals that
were created in the billing (BI), accounts receivable (AR), accounts payable
(AP), purchase order (PO), and inventory (IN). For the expense account
transactions created within the general ledger, the print journal routine not
only provided the required audit trail but allowed for accuracy review.
The general ledger transaction file was erased after the end of the month
process was run.

Finally, the financial statements were printed by choosing routine 7,
option 1 in the general ledger menu (Appendix C). For obtaining
up-to-date information about the balance and activities of all the accounts,
the trial balance was printed through option 5 of the general ledger menu.
(Appendix D). Next, the general ledger journals which gave audit-trail, as
well as up-to-date account balance information were printed by selecting
options 2&3 in the general ledger menu (Appendix E).

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CHAPTER 4. FINDINGS

4.1. Evaluation

In this Chapter, DAC-EASY will be evaluated in general in terms of a) features; what it provides the user b) performance; how it perfoms, limitations etc. c) documentation; how helpful is the manual in getting the required information d) ease of learning ; installation, tutorial e) ease of use; menu driven, on-line inquiry capabilities f) error handling; error messages, data-handling capabilities

4.1.1. Features

Dac Easy can handle general ledger, accounts receivable, accounts payable, purchase orders, billing, inventory/services, and forecasting. Complementary modules are an accounting tutorial, a payroll module, a payroll tutor, a report generator and the utility program, Dac-Easy Mate.

It can also handle the books for several companies if each one is stored in a seperate data directory.

One can use up to six alphanumeric characters to specify the general ledger account numbers. The financial results can be classified in more detail through the use of revenue (customer-based) or cost (product-based) centers.

It was possible to make entries having eight digit numbers (i.e. less

than 100 million TL) , however, the dot has been removed by editing the program with the package PC TOOLS version 4.2 with the Edit/View function so that eleven digit entries can now be made .

General ledger journal entries are accepted in batches, which allows editing the entries before they are posted to the books. In other modules, transactions are processed immediately. This provides that the more time-sensitive records, like customer account balances are up-to-date. Thus, there is a mix of batch and on-line processing.

More than one month can be kept open at a time ,which may cause some inconvenience, though. Ledger transactions for the current month can be entered but can not be posted until prior period is closed. This causes problems in getting current period's financial statements if last month is wanted to be kept open.

Five passwords are provided, though it was possible to pass the passwords by simply pressing enter !!

4.1.2. Performance

Dac-Easy was tested on a 8088-based IBM compatible with a hard disk so that disk swapping was eliminated. Financial statements can be printed in several formats allowing comparison to prior-year results and showing percentage changes. More flexibility can be obtained by transferring information to a spreadsheet or word processor using Dac-Easy Report (not used).

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Ratios to indicate business liquidity (such as the current ratio and quick ratio) and leverage (times interest earned) can be developed.

When a quick check of financial status is wanted, the user has to prepare a full printed report. This prevents quick financial monitoring.

It is possible to create upto 40 user messages which can be associated with specific customer or vendor accounts.

The package operated slower and slower say, as the number of invoices increased while billing.

The package also did not respond to some commands from time to time. For example, it did not stop printing although it was displayed on the screen "Press ESC to stop printing".

From time to time messages such as "The Inventory Item Does not Exist" were received, but it was known that the item did exist. To overcome this problem, the package was rebooted.

File rehash is dangerous to utilize. Backups are extremely crucial. They should be taken preferably by the package "PCTOOLS", PC Backup utility.

The package does not allow the posting of invoices before printing them all, so that any needed corrections can be made, which is vital for auditing purposes.

4.1.3. Documentation

Documentation describing the system and how to operate is more important in computer-based systems than in manual systems. A manual system is visible and thus can be reviewed visually by following the audit trail: the manual system is in a sense self-documenting because one can see it. A computer-based system, on the other hand, is mostly electronic and hence invisible. Documentation is therefore critical to understanding, operating and modifying a computer-based system.

System documentation provides an overall view of the system, how it works and its control features; this may include a system narrative and a system flowchart to provide the overall picture and then a discussion of the input, data files, and output of the overall system.

The manual is written in an easy to understand English. In one section, basic principles of accounting are tried to be given rather shortly.

The four page index does not cover all topics adequately, so, it takes time to find the right information through the manual. Also, not all the pages are numbered.

There is on-line help. However, you may have to scroll down a screen or two to find the relevant help.

4.1.4. Ease of Learning

Installation is rather simple. The program automatically copies files to

the hard disk and calculates the proper file sizes based on the estimated transaction volume.

Using the standard chart of accounts provided ,books can be started up readily. If it happens that the user needs to create his/her own chart of accounts, some time and thought should be spent to organize the account numbering scheme. Instead of giving guidance in this area, the manual advises to follow the design of sample chart of accounts.

The Accounting Tutor offers an extra learning aid.

4.1.5. Error Handling

The package checks for the account number as a transaction is entered and does not let posting to a nonexistent account. This is a basic requirement of a good accounting system.

Error messages would be more helpful if they were more specific.

4.1.6. Evaluation for Use in Turkey

Being an integrated package, Dac has certain advantages. First, it saves time and effort. That is, it has a database from where different modules can get its required data. When an item is sold by billing, inventory and customer balances, accounts receivable module are all updated simultaneously.

On the other hand, this brings a limit to the flexibility when the realities

in Turkey are considered. It may be the case that some of the customers may not want billing. In that situation, Dac Easy can not work. The reason is that, when a customer is not billed, the inventory module will not be updated. Negative entries can not be made to the inventory module and hence reduce the inventory.

However, some of the accounting packages in Turkey, like the ones sold by Link Bilişim Hizmetleri Araştırma ve Ticaret Ltd. Şti., have independent modules for say, inventory control, billing, cash flow, payroll etc. By using any of the modules seperately, one can be more flexible about adjusting (!) his/her income as preferred.

Dac Easy is a very cheap accounting software when compared to those produced in Turkey. It offers general ledger, accounts receivable, accounts payable, purchase orders, billing, inventory/services and forecasting at a list price of \$99 (about 200, 000 TL). This is a very low price when one considers the "Entunx 01" by Promax A.Ş. at a list price of 3, 200, 000 TL.

It is true that one gives up a few of the added capabilities and some of the flexibility of the pricier high-end modular systems, but one could save over 3 million TL by buying this less expensive accounting system. This saving will be enough to convince one value conscious user to go to the low-end route.

Also, users of Dac-Easy Accounting get 10 minutes of free support within 60 days of the purchase. Support is available from 9 am to 5 pm Central time, Monday through Friday. Registered users are given a toll-free number to use for their calls. It is heard that they answer customer

support questions quickly and correctly.

On the other hand, the support offered by Link Ltd. includes a 9 hours of free training. However, the customers are not much satisfied.

CHAPTER 5. THE FUTURE AND CONCLUSION

5.1. The Future

The question might arise: Why not simply use the manual systems with which we are familiar and not bother with the computer and its problems? The key for answering these sort of questions lies in the nonhuman nature of the computer. The computer can not show initiative; it can only do what it is told. This may be frustrating for some people, since every little detail must be laid out. However, the computer does what it is told consistently, at a higher speed; these are tremendous advantages.

One can look at the future of computers and computer-based system development in the way of resignation . The way of resignation is appropriate since the computer is inevitable. The computer has only begun to make its impact on Turkish business and one must get used to the computer if it is wanted to be part of the business, especially accounting, in the years to come. Additionally, the computer represents an opportunity to use the capabilities of millions of people more effectively by relieving them of mechanical burdens which do not allow them to use their human capacity for creativity and judgment.

There are two primary ways that computers can be used in business and in society, in general: 1) for obtaining information efficiently and effectively and 2) for providing services that might not otherwise be feasible without a tool that can process huge amounts of data at high speeds. But computers also have the potential to make significant changes to social, political and economic institutions as well. Some of these changes

can be summarized as follows :

A. The Changing Nature of the Workplace

i. Users in large organizations are increasingly dependent on computer output.

ii. Managers rely on computers for decision making

With the use of computer, working conditions can be more flexible, thereby resulting in:

i. Greater job satisfaction.

ii. Better use of the existing work force.

In the future, workers can perform many of their tasks at home or indeed anywhere away from the office - a concept known as telecommuting.

B. The Changing Nature of Businesses

The number of small computer systems grow fast. Therefore, all accountants must be familiar with the computer, because the computer will affect all of them. In fact, accountants for small businesses must know more about the computer than accountants for large businesses, since there will not be a seperate data-processing staff.

5.2. Conclusion

This thesis was principally a conversion of the manual accounting system of a small firm operating in iron&Steel industry, in Turkey, to a computer-based one. This has been done by using an accounting software package, Dac Easy Accounting Version 2.0, on the firm's actual data and observing the result. The modules that were used included general ledger, accounts receivable, accounts payable, purchase orders, billing and inventory/services. No matter how much thought and foresight goes into the package development, it is a basic fact that not every aspect may have been considered, and unforeseen difficulties will arise. These were mentioned in Chapter 4 of the thesis.

The conceptual differences between computer-based information systems and manual systems are that accounting systems process only certain kind of events, which are called transactions, because of the basic assumptions on which accounting is based. Information systems, on the other hand, are capable of processing any information which is useful to management or any other user of the system. Information systems, then, process accounting transactions plus many other kinds of data and events which ordinarily are beyond the scope of accounting systems.

It is highly recommended that the old manual and new computer-based systems for the firm be used at the same time for about one year and the results be compared. Certainly, the new system should generate the same results as the old system does. If the results are not the same, the new system is probably in error, though the possibility of old system being in error all along should also be investigated. This parallel operation is not as

simple or easy as it may at first appear. Notice that the firm has to process everything twice; once with the old system and then again with the new system. Thus, in addition to the operation of the old system (which consumed a lot of time before), there is the added burden of another (and completely new at that) system. However, the firm should go to the trouble and expense because there are always unforeseen circumstances which only appear during parallel operation.

References :

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APPENDIX A

SAMPLE CUSTOMER LIST

A00001
ALTES ALIMINYUM
Saricam sk. 36
Siteler/ANK., TR

A00002
AKS INSAAT LTD. STI.
Bestekar sk. 39/8
K.dere/ANK., TR

A00003
ALI HAYDAR CIZRELIOGULLARI
Kucuk Kumla P,T.T. Santral
Cinnah cad.
Cankaya/ANK., TR

A00004
AKTURK A.S.
Anit cad. Meydan Apt. 4/3
Tandogan/ANK., TR

A00005
AKCELIK A.S.
Bestekar sk. 3/5
   ANKARA, TR

A00006
ATALAY TARHAN
(Cifteler P.T.T.Binasi ins.)
Olgunlar sk. 6/6
   ANKARA, TR

A00007
ALAYBEY HANECIOGLU
Keresteciler cad. 10/A
   BAYBURT, TR

A00008
AYDIN CELIKKOL
Senyuva mah. Merhale sk.
6027 Ada 19 parsel ozel bina
   ANKARA, TR

A00009
ALAYBEY SAROGLU
Kuyubasi Elici sk.
4421 Ada 22 parsel insaati
K.oren/ANKARA, TR

A00010
ATIF AKTURK VE ORT.
4522 Ada 4 Parsel ins.
Ornek Mah.Ilkev sk.
   ANKARA   ., TR

A00011
ALI RIZA KOSE VE ORT.

6475 Ada 19 parsel ins.
Ziyabey cad.
Balgat/ANK., TR

A00012
AHMET YASAR KOSE
8644 Ada 3 parsel ins. No:9
Sinir sk.
Etimesgut/ANK., TR

A00013
AKYUZ INS.TIC.SAN.LTD.STI.
Aksaray sk. 13/A
Kecioren/ANK., TR

A00014
AKSULAR TIC.KOLL.STI.
Izmir cad. 48/10
   ANKARA, TR

A00015
AZIZ SEKER
Kiremithane mah.
Sakarya cad.Yasti apt. 19/1
    MERSIN, TR

A00016
ALI GURPINAR
Defne sk. 6
A.Ayranci/ANK., TR

A00017
ALI YENICERI
Ulus ishani C-blok no:110
Ulus/ANK., TR

A00018
AHMET YAGIZ
6368 Ada 18 parsel ins.
Incirli/ ANK., TR

A00019
ABDULLAH YILMAZ
5103 Ada 41 parsel ins.
Onurlu sk.
K.oren-ANK., TR

A0002

ANKARA, TR

A00020
ANADOLU CELIK ESYA
Karacakaya cad. 3
Siteler/ANK., TR

A00021
AHMET IMAM
4438 Ada 10 parsel ins.
K.Oren/ANK., TR

A00022
ANTAS A.S.
Istanbul yolu 23. km.
Susuzkoy/ANK., TR

A00023
ALI TURAN TURHAN
Kutsal Emek Yapi Koop.
Sincan/ANK., TR

A00024
AYAL LTD. STI.
Cevre sk.17/12
K.dere/ANK., TR

A00025
ADNAN SIMSEK
6456 Ada 3 Parsel insaati
Incirli/ANK., TR

A00026
AHMET TOPSAKAL
Istiklal cad. 76/A
Akcaabat/TRABZ., TR

A00027
ALI ULUS
Hurriyet Cad. 90
  BOLU, TR

A00028
AHMET BIRKAN
Yeniyol Gurkan sk. ins.
K.Oren/ANK., TR

A00029
ABDULLAH DESTAN
Ozel Bina insaati
Cem Sultan Mh.
Orta/CANKIRI, TR

A00030
ATILLA DOGAN A.S.
Bestekar sk. 72/5
K.dere/ANK., TR

A00031
AHMET CIFTCI
Erzincan Halkbankasi Lojman
Hizmet Binasi Insaati
  ANKARA, TR

A00032
ALSUN TICARET ve KARO
IMALATHANE

  CORUM, TR

A00033
ALI FAIK METIN
Top ve Fuze Okulu Hedef
Similator Bina Insaati
Polatli/ANK., TR

A00034
AYKUT INSAAT A.S.
Tunus cad. 6/13
Bakanliklar-ANK, TR

A00035
ARTES LTD. STI.
Bukres sk. Atac apt.19/8
Cankaya/ANKARA, TR

A00036
AHMET YAROGLU-ERDAL KAVASOGLU
S.S.Karayollari Memurlari
Yapi Koop. Insaati
Batikent/ANK., TR

A00037
AYTURK AKTAS-YUNUS KUTLU
5516 Ada 11 parsel
Kiroglu cad. 34
G.O.pasa/ANK., TR

A00038
ADNAN GUNAYDIN
Tekkaya koyu kopru ins.

SEBINKARAHISAR, TR

A00039
AK-CA INSAAT LTD.STI.
Strazburg cad. 3/18
Sihhiye/ANK., TR

A00040
ALI SAHIN ULUSOY
Bahcelievler 22 sk.No:5
   ANKARA, TR

A00041
AHMET YASAR AYDOGAN
Bayindir sk. 49/17
Kizilay/ANK., TR

A00042
ALI AKYILDIZ
Seyranbaglari Zafer Tepe mh.
50.sk.no:2
   ANKARA, TR

A00043
AHI GUVEN TIC.
Uzun carsi 95

   KIRSEHIR, TR

A00044
ALI SAYAL

5859 Ada 10 parsel ins.

K.oren   /ANK., TR

A00045
ALI IHSAN BAYINDIR
Hapishane cad. 4

Sivrihisar/ESK., TR

A00046
ARI OZEL EGITIM VE OGRETIM
TESISLERI TIC. SAN.A.S.

  ANKARA, TR

A00047
APARTMAN YONETICILIGI
Kibris sk. 12
A.Ayranci/ ANK., TR

A00048
ALI ARMAGAN
5552 Ada 1 parsel insaati
Kecioren/ANK., TR

A00049
ALMES ALIMINYUM
Camlitepe sk. 37
Siteler/ANK., TR

A00050
AYTEPE TURIZM A.S.
Ruzgarli sk. Hirdavatcilar
carsisi No:14/67
Ulus/ANKARA, TR

A00051
AND PEKER ORTAKLIGI
Merkez Bankasi insaati

     ANKARA, TR

A00052
AHMET DISLI
Senyuva 6026 Ada 14 parsel ins
Emek-ANKARA, TR

A00053
AHMET FAZLIOGLU
Ahmet Vefik Pasa Cad. Nesrin
sk. No:14
Kalaba/ANK., TR

A00054
AHMET KOCATURK
Ozel Bina Insaati
Bayat/CORUM, TR

A0010

  ANKARA, TR   67

B00001
BURHANETTIN veMUFIT BALKANOGLU
4859 Ada 1 parsel ozel bina in
Kavaklidere/ANK, TR

B00002
BASRI SAKA
Mars Matbaa ek bina ins.
Ruzgarli sk.
   ANKARA, TR

B00003
BILDER TIC.
(TPAO Luleburgaz Santiyesi)
Hosdere Cad. 46/D
ANKARA, TR

B00004
BEKIR ACIK
Samsun Demir Pazarlama
Ataturk Bulvari D.D.Y. Blok 16
  SAMSUN, TR

B00005
BERRAK-NUR LTD.STI.
Cinnah cad. 34/3
Cankaya/ANK., TR

B00006
BIMES A.S.
Gunes sk.10/2

K.dere /ANK., TR

B00007
BUNYAMIN KAYA
Kirkiki sk.6921 Ada 4 parsel
insaati
Balgat/ANK., TR

B00008
BUTAS Insaat Ltd.sti.
Ankara Cimento Silo Ins.
Hosdere cad. 201/3
Y.Ayranci/ANK., TR

B00009
BURHAN USTUNDAG VE ORTAGI
Cincin cad.7028 Ada 24 parsel
   ANKARA, TR

B00010
BEKIR YAVUZ
Ozel Bina insaati
Yeni mah.Nemlik koyu
  ANKARA, TR

C00001
COSKUN IKIZ-MURAT OZLEN
Sehit Ersen cad. 24
G.O.Pasa/ANK., TR

68

APPENDIX B

SAMPLE VENDOR LIST

A00001
AY METAL PAZARLAMA A.S.
Rihtim cad. 64/2 kat.2
Kadikoy/IST., TR

A00002
ANTAS TICARET A.S.
Arjantin cad. 8/2
Kavaklidere/ANK, TR

A00003
ANTELIT A.S.
Sanayi cad. 17/B
 ANKARA, TR

A00004
AKGUL A.S.
Istanbul Yolu 9.km. 153
    ANKARA, TR

A00005
AKMERMER TICARET
M.KEMAL AKMERMER
Demirciler sitesi No:90
Siteler/ANK., TR

B00001
BORA DEMIR
BAYKAL BINGOL
Demirciler sitesi 2.cad. 58
Siteler/ANK., TR

B00002

Siteler/ANK., TR

C00001
CEBILER PROFIL SAN. A.S.
Rihtim cad.No:60 kat.5
Kadikoy/IST., TR

C00002
CELSANTAS A.S.
Rihtim cad. 16
Kadikoy/IST., TR

C00003
CECELI DEMIR SAN.VE TIC. A.S.
Iskitler cad. 30
ANKARA, TR

C00004
CIKRIKCIOGLU A.S.

Hurriyat cad. 22/C
   KARABUK, TR

C00005
CIMTAS A.S.
Balmumcu,Bestekar Sevkibey sk.
Enka 2 binasi
Besiktas/IST., TR

C00006
CAG CELIK
G.Pasa cad.Bayindir Han 95/4
   KARABUK, TR

C00007
CERGEL NAKLIYAT
HACI BAYRAM CERGEL
Adana cad. 76/B
Payas/DORTYOL, TR

D00001
DERMAN TICARET
ERDOGAN KARAMETE
Siteler Samsun Yolu 142
   ANKARA, TR

D00002
DOGAN A.S.
Demirciler sitesi 114
Siteler/ANK., TR

E00001
EMPAS PAZARLAMA A.S.
Yalikosku cad.23 Kat 4
Sirkeci/IST., TR

E00002
EKCELIK PAZARLAMA A.S.
Meclisi Mebusan cad.CBS ishani
Findikli/IST, TR

E00003
EZER HADDECILIK SAN.VE TIC.A.S
Rihtim cad.Petrol ishani 58/3
Kadikoy/IST., TR

E00004
EGE CELIK SAN.VE TIC. A.S.
Gazi Bulvari 68/7
   IZMIR, TR

F00001
FIRTINA INS.MLZ.TIC.VE SAN.A.S
Demirciler Sitesi No:136
   ANKARA, TR

G.G.
GENEL GIDER

G00001
GURSAN A.S.
Refik Saydam cad.89 kat.7/801
Sishane/IST., TR

G00002
GAMA-FEGA
DIYARBAKIR AFET KONUTLARI
Kennedy cad.2/1
K.dere/ANK., TR

K00001
KIZEN DEMIR TIC.VE SAN. A.S.
Husnu
Namik Kemal Cad.No:47 kat 3
Aksaray/IST, TR

K00002
KOSELER INS.MLZ.TIC.VE SAN.A.S
Samsun Yolu
Demirciler sitesi 42
   ANKARA, TR

K00003
KAPTAN D.C.ENDUSTRISI VE
TICARET LTD. STI.
Hurriyet cad.29
   KARABUK, TR

KASA
KASA TEDIYE HESABI

M00001
METIN TEL VE TEL MAMULLERI SAN
METIN ARDIC
Samsun Yolu 6. km.
 KIRIKKALE, TR

N.G.

N00001
NAZMI ALTINYAY
Gebze Hayat ciftligi yani
   GEBZE, TR

O.O.

O00001
ORPAS METAL SAN.VE TIC. A.S.
Yalikosku cad.No:23 kat 4
Sirkeci/IST., TR

P00001
PLASMET A.S.
900 sk. 13 Beledi
   IZMIR, TR

S00001
STANDARD DEMIR TICARET
Ismet Taslica
Samsun Yolu No:64
Siteler/ANK., TR

T00001
T.DEMIR C. ISL. GENEL MUD.LUGU

   KARABUK, TR

T00002
T.DEMIR CELIK ISLETMELERI
DEPO
   ANKARA,

T00003
T.DEMIR C.ISLT GN.MD.LUG'

   ISKENDERUN, TR

U00001
USTUNCELIK A.S.
Eskisehir Yolu   Durak
   ANKARA, TR

U00002
UNSAL NAK.TIC.   SAN.KOLL.STI.
Ahmet Unsal
Gazipassa cad.60 Unsal Pasaji
   KARABUK, TR

U00003
UPAY A.S.
Gungor Yazar
Plevne cad. 125
Gulveren/ANK., TR

U00004
UCAS DEMIR
ADNAN UCAS
Demirciler sitesi No:110
Siteler/ANK., TR

U00005
UCEL HADDECILIK
Rihtim cad.Kasimaga sk.7/3
Kadikoy/IST., TR

Y00001
YAPIMETAL TICARET A.S.
1378 SK. 4/1 kat.4
   IZMIR, TR

Y00002
YENICEVHER NAK.VE TIC.LTD.STI.

73

Dogu Bank Ishani Kat.1 No:120
Sirkeci/IST. TR

Y0003
YAMANLAR LTD.STI.
Yusuf Yaman
Sumer cad. 9
   KARABUK, TR

Y0004
YOLBULANLAR A.S.
Plevne cad. 26
 KARABUK, TR

Y0005
YUCEL DEMIR TICARET
HALIM YUCER
Inonu Bulvari Guluk cad.8
 KAYSERI, TR

Dogu Bank Ishani Kat.1 No:120
Sirkeci/IST. TR

Y0003
YAMANLAR LTD.STI.
Yusuf Yaman
Sumer cad. 9

APPENDIX C

FINANCIAL STATEMENTS

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

KAR-ZARAR CETVELI

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
1	Aktif.					-41964408.71
11	Cari Aktifler				-42764408.71	
1102	Bankada Nakit			26542771.00		
11021	Bankalar Hesabı		26542771.00			
1103	Kasa Fonu			16451098.00		
11031	Kasa Hesabı		16451098.00			
1105	Alacaklılar Hesabı			-139332060.33		
11051	Alacaklılar Hesabı		-139332060.33			
1107	Envanter			53573782.62		
11071	Mal Alış Hesabı		53573782.62			
14	Öteki Aktif.				800000.00	
1401	Mevduat			800000.00		
14013	Demirbaşlar		800000.00			
D	Jurnal Farkı					-15484140.00
						============
	TOPLAM AKTIF					-57448548.71

.

KAR-ZARAR CETVELI

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
2	Borçlar			.		-162868603.53
21	Kısa Vadeli Borç				-171868603.53	
2101	Borçlular Hesabı			-208082276.86		
2103	Bayiler Hesabı			38608323.00		
2104	Vergi Borcu			-2394649.67		
21042	Tahsil Edilen KDV		7603210.33			
21044	Ödenen KDV		-9997860.00			
22	Uzun Vadeli Borç				9000000.00	
2202	Borç Senetleri			9000000.00		
						============
	TOPLAM BORÇLAR					-162868603.53
3						36881063.00
31	Öz Sermaye				71539000.00	
3101	Adi H.Senedi			66539000.00		
31011	Çinar Güngör c/h		66539000.00			
3103	Sermaye			5000000.00		
32	Ihtiyatlar				15342068.00	
3286	1986 Kar-Zarar			15342068.00		
	CARI KAZANÇLAR					19538986.82

	TOPLAM FON					105420054.82
						============
	TOPLAM BORÇ VE NET DEĞERLER					-57448548.71

77

KAR-ZARAR CETVELI

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
4	Gelirler					76032103.34
41	Satış				76032103.34	
4101	Mal Satış Hesabı			76032103.34		
						============
	TOPLAM GELIR					76032103.34
5	Toplam Masraf.					57493116.52
51	Mal Satış Maliyeti				53803036.77	
5101	MSM. Dept. 01			53803036.77		
52	Gen & Idari Masraf.				3623943.75	
5208	Nakliye			2788724.00		
52081	Nakliye Gider Hesabı		2788724.00			
5209	Vergi (başka)			0.75		
52091			0.75			
5214	Genel Giderler			835219.00		
54	Oteki Masraf.				66136.00	
5401	Oto Giderleri			66136.00		
						============
	NET GELIR					18538986.82

APPENDIX D

TRIAL BALANCE

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

DENEME BILANÇO

Hesap #	Hesap Adı	BAŞLANGIÇ BILANÇO Borç	Alacak	BU AY Borç	Alacak	ŞIMDIKI DURUM Borç	Alacak
1	Aktif.	0.00		-41964408.71		-41964408.71	
11	Cari Aktifler	0.00		-42764408.71		-42764408.71	
1102	Bankada Nakit	0.00		26542771.00		26542771.00	
11021	Bankalar Hesabı	0.00		26542771.00		26542771.00	
1103	Kasa Fonu	0.00		16451098.00		16451098.00	
11031	Kasa Hesabı	0.00		16451098.00		16451098.00	
1105	Alacaklılar Hesabı	0.00		-139332060.33		-139332060.33	
11051	Alacaklılar Hesabı	0.00		-139332060.33		-139332060.33	
1107	Envanter	0.00		53573782.62		53573782.62	
11071	Mal Alış Hesabı	0.00		53573782.62		53573782.62	
14	Öteki Aktif.	0.00		900000.00		900000.00	
1401	Mevduat	0.00		900000.00		900000.00	
14013	Demirbaşlar	0.00		900000.00		900000.00	
D	Jurnal Farkı	0.00		-15484140.00		-15484140.00	
2	Borclar		0.00		-162868603.53		-162868603.53
21	Kısa Vadeli Borç		0.00		-171868603.53		-171868603.53
2101	Borçlular Hesabı		0.00		-208082276.86		-208082276.86
2103	Bayiler Hesabı		0.00		38608323.00		38608323.00
2104	Vergi Borcu		0.00		-2394649.67		-2394649.67
21042	Tahsil Edilen KDV		0.00		7603210.33		7603210.33
21044	Ödenen KDV		0.00		-9997860.00		-9997860.00
22	Uzun Vadeli Borç		0.00		9000000.00		9000000.00
2202	Borç Senetleri		0.00		9000000.00		9000000.00
3			0.00		96881068.00		86881068.00
31	Öz Sermaye		0.00		71539000.00		71539000.00
3101	Adi H.Senedi		0.00		66539000.00		66539000.00
31011	Cinar Güngör c/h		0.00		66539000.00		66539000.00
3103	Sermaye		0.00		5000000.00		5000000.00
32	Ihtiyatlar		0.00		15342068.00		15342068.00
3286	1986 Kar-Zarar		0.00		15342068.00		15342068.00
4	Gelirler		0.00		76032103.34		76032103.34
41	Satış		0.00		76032103.34		76032103.34
4101	Mal Satış Hesabı		0.00		76032103.34		76032103.34
5	Toplam Masraf.	0.00		57493116.52		57493116.52	
51	Mal Satış Maliyeti	0.00		53803036.77		53803036.77	
5101	MSM. Dept. 01	0.00		53803036.77		53803036.77	
52	Gen & Idari Masraf.	0.00		3623943.75		3623943.75	
5208	Nakliye	0.00		2788724.00		2788724.00	
52081	Nakliye Gider Hesabı	0.00		2788724.00		2788724.00	
5209	Vergi (başka)	0.00		0.75		0.75	
52091		0.00		0.75		0.75	
5214	Genel Giderler	0.00		835219.00		835219.00	
54	Öteki Masraf.	0.00		66136.00		66136.00	
5401	Oto Giderleri	0.00		66136.00		66136.00	
		============	============	============	============	============	============
		0.00	0.00	44567.81	44567.81	44567.81	44567.81

Basılan Kayıt Sayısı   44

APPENDIX E

JOURNALS & ACCOUNT ACTIVITY DETAIL

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
AH 0131	01/31/86	11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	739111.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	440004.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	943914.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1000000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	52000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	563193.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	188497.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1000000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	3891393.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	283516.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1625120.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	18000000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	2359423.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	7827435.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	7380384.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	5000000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	194259.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	476004.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	927485.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1695420.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	204024.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	510589.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1723962.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	801158.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1500567.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1025244.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	80774.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	2525120.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	1832600.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	597316.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	40786549.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	222262.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	2421369.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	551326.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	3000000.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	542483.00		YES
		11031	Kasa Hesabı	Ödemeler Özet.-AH Geç.	9997860.00		YES
		2301	Müşteriler Hesabı	Ödemeler Özet.-AH Geç.	79782993.00		YES
		5101	MSM. Dept. 01	Ödemeler Özet.-AH Geç.	20274020.00		YES
		11051	Alacaklılar Hesabı	Ödemeler Özet.-AH Geç.		112370018.00	YES
		11051	Alacaklılar Hesabı	Ödemeler Özet.-AH Geç.		542483.00	YES
		11051	Alacaklılar Hesabı	Ödemeler Özet.-AH Geç.		9997860.00	YES
		11051	Alacaklılar Hesabı	Ödemeler Özet.-AH Geç.		20274020.00	YES
		11051	Alacaklılar Hesabı	Ödemeler Özet.-AH Geç.		79782993.00	YES
				TOPLAM İŞLEM :	222967374.00	222967374.00	
BH 0131	01/31/86	2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	63732766.00		YES
		2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	40500000.00		YES
		2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	9660215.00		YES
		2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	337645.00		YES

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Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
BH 0131	01/31/86	2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	40548040.00		YES
		2101	Borçlular Hesabı	Ödemeler Özet.-BH Geçt	159565986.00		YES
		11031	Kasa Hesabı	EMPAS PAZARLAMA -r		7293646.00	YES
		11031	Kasa Hesabı	EMPAS PAZARLAMA -r		7706354.00	YES
		11031	Kasa Hesabı	EMPAS PAZARLAMA -r		13000000.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		2000000.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		2000000.00	YES
		11031	Kasa Hesabı	ORPAS METAL SAN.-r		3733522.00	YES
		11031	Kasa Hesabı	ORPAS METAL SAN.-r		20888.00	YES
		11031	Kasa Hesabı	ORPAS METAL SAN.-r		3400000.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		2000000.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		1000000.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		1424804.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		1095000.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		500000.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		764423.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		235577.00	YES
		11031	Kasa Hesabı	METIN TEL VE TEL-r		1424500.00	YES
		11031	Kasa Hesabı	T.DEMIR C. ISL. -r		948262.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		3500000.00	YES
		11031	Kasa Hesabı	CEBILER PROFIL S-r		3685770.00	YES
		11031	Kasa Hesabı	T.DEMIR C. ISL. -r		20.00	YES
		11031	Kasa Hesabı	USTUNCELIK A.S. -r		1000000.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		2500000.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		1371981.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		3128019.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		31905705.00	YES
		11031	Kasa Hesabı	KIZEN DEMIR TIC.-r		8594295.00	YES
		2301	Müşteriler Hesabı	KASA TEDIYE HESA-r		159565986.00	YES
		5101	MSM. Dept. 01	KASA TEDIYE HESA-r		40548040.00	YES
		52091		KASA TEDIYE HESA-r		9660215.00	YES
		52091		KASA TEDIYE HESA-r		337645.00	YES

                                              TOPLAM İŞLEM   :   314344652.00 314344652.00

BI 0131	01/31/86	11051	Alacaklılar Hesabı	Fatura Özeti	83635313.67		YES
		5101	MSM. Dept. 01	Fatura Özeti	74077056.77		YES
		11071	Mal Alış Hesabı	Fatura Özeti		74077056.77	YES
		21042	Tahsil Edilen KDV	Fatura Özeti		7603210.33	YES
		4101	Mal Satış Hesabı	Fatura Özeti		76032103.34	YES

                                              TOPLAM İŞLEM   :   157712370.44 157712370.44

GJ 0104	01/04/86	52091		Ist-Ankara nakliyesi	9564.00		YES
		5214	Genel Giderler	Ist-Ankara nakliyesi	95645.00		YES
		11031	Kasa Hesabı	Ist-Ankara nakliyesi		105209.00	YES

                                              TOPLAM İŞLEM   :   105209.00   105209.00

GJ 0106	01/06/86	52091		Kırtasiye	1100.00		YES
		5214	Genel Giderler	Kırtasiye	11000.00		YES

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
GJ 0106	01/06/86	11031	Kasa Hesabı	Kırtasiye		12100.00	YES
				TOPLAM İŞLEM :	12100.00	12100.00	
GJ 0107	01/07/86	52091		Ist.-Ank. nakliyesi	9536.00		YES
		52091		Karabuk_Ankara Nkly.	10052.00		YES
		5214	Genel Giderler	Ist.-Ank. nakliyesi	95363.00		YES
		5214	Genel Giderler	Karabuk_Ankara Nkly.	100521.00		YES
		11031	Kasa Hesabı	Ist.-Ank. nakliyesi		104899.00	YES
		11031	Kasa Hesabı	Karabuk_Ankara Nkly.		110573.00	YES
				TOPLAM İŞLEM :	215472.00	215472.00	
GJ 0108	01/08/86	52091		Benzin	818.00		YES
		52091		Ist-Ankara nakliyesi	9578.00		YES
		5214	Genel Giderler	Ist-Ankara nakliyesi	95786.00		YES
		5401	Oto Giderleri	Benzin	8182.00		YES
		11031	Kasa Hesabı	Benzin		9000.00	YES
		11031	Kasa Hesabı	Ist-Ankara nakliyesi		105364.00	YES
				TOPLAM İŞLEM :	114364.00	114364.00	
GJ 0109	01/09/86	52091		Mutfak Iaşe	320.00		YES
		52091		Kırtasiye	2000.00		YES
		5214	Genel Giderler	Mutfak Iaşe	32610.00		YES
		5214	Genel Giderler	Kırtasiye	20000.00		YES
		11031	Kasa Hesabı	Mutfak Iaşe		32930.00	YES
		11031	Kasa Hesabı	Kırtasiye		22000.00	YES
				TOPLAM İŞLEM :	54930.00	54930.00	
GJ 0110	01/10/86	11031	Kasa Hesabı	Akbank Hesabından	15000000.00		YES
		11021	Bankalar Hesabı			15000000.00	YES
				TOPLAM İŞLEM :	15000000.00	15000000.00	
GJ 0111	01/11/86	52091		Benzin	545.00		YES
		5401	Oto Giderleri	Benzin	5455.00		YES
		11031	Kasa Hesabı	Benzin		6000.00	YES
				TOPLAM İŞLEM :	6000.00	6000.00	
GJ 0113	01/13/86	52091		Su bedeli	3011.00		YES
		52091		P.T.T. telefon	1205.00		YES
		52091		P.T.T. telefon	1205.00		YES
		52091		P.T.T. telefon	1136.00		YES
		52091		P.T.T. telefon	1136.00		YES
		52091		P.T.T. telefon	1136.00		YES
		52091		Elektrik	1180.00		YES
		52091		Benzin	455.00		YES
		5214	Genel Giderler	Su bedeli	30110.00		YES

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CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
GJ 0113	01/13/86	5214	Genel Giderler	P.T.T. telefon	12045.00		YES
		5214	Genel Giderler	P.T.T. telefon	12045.00		YES
		5214	Genel Giderler	P.T.T. telefon	11364.00		YES
		5214	Genel Giderler	P.T.T. telefon	11364.00		YES
		5214	Genel Giderler	P.T.T. telefon	11364.00		YES
		5214	Genel Giderler	Elektrik	11802.00		YES
		5401	Oto Giderleri	Benzin	4545.00		YES
		11031	Kasa Hesabı	Su bedeli		33121.00	YES
		11031	Kasa Hesabı	P.T.T. telefon		13250.00	YES
		11031	Kasa Hesabı	P.T.T. telefon		13250.00	YES
		11031	Kasa Hesabı	P.T.T. telefon		12500.00	YES
		11031	Kasa Hesabı	P.T.T. telefon		12500.00	YES
		11031	Kasa Hesabı	P.T.T. telefon		12500.00	YES
		11031	Kasa Hesabı	Elektrik		12982.00	YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	115103.00	115103.00	
GJ 0114	01/14/86	52091		Benzin	364.00		YES
		5401	Oto Giderleri	Benzin	3636.00		YES
		11031	Kasa Hesabı	Benzin		4000.00	YES
				TOPLAM İŞLEM :	4000.00	4000.00	
GJ 0115	01/15/86	11031	Kasa Hesabı	İş Bankası	16400000.00		YES
		52091		Benzin	455.00		YES
		5214	Genel Giderler	Mutfak iaşe	4600.00		YES
		5214	Genel Giderler	Şehir içi Nakliye	15000.00		YES
		5401	Oto Giderleri	Benzin	4545.00		YES
		11021	Bankalar Hesabı	İş Bankası		16400000.00	YES
		11031	Kasa Hesabı	Mutfak iaşe		4600.00	YES
		11031	Kasa Hesabı	Şehir içi Nakliye		15000.00	YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	16424600.00	16424600.00	
GJ 0116	01/16/86	52091		benzin	455.00		YES
		5401	Oto Giderleri	benzin	4545.00		YES
		11031	Kasa Hesabı	benzin		5000.00	YES
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0117	01/17/86	52091		Benzin	590.00		YES
		5401	Oto Giderleri	Benzin	5910.00		YES
		11031	Kasa Hesabı	Benzin		6500.00	YES
				TOPLAM İŞLEM :	6500.00	6500.00	
GJ 0118	01/18/86	52091		Benzin	454.00		YES
		5401	Oto Giderleri	Benzin	4546.00		YES
		11031	Kasa Hesabı	Benzin		5000.00	YES

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0120	01/20/86	52091		Benzin	454.00		YES
		5401	Oto Giderleri	Benzin	4546.00		YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0121	01/21/86	52091		Benzin	409.00		YES
		5401	Oto Giderleri	Benzin	4091.00		YES
		11031	Kasa Hesabı	Benzin		4500.00	YES
				TOPLAM İŞLEM :	4500.00	4500.00	
GJ 0122	01/22/86	52091		Benzin	455.00		YES
		5401	Oto Giderleri	Benzin	4545.00		YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0123	01/23/86	52091		Benzin	455.00		YES
		5401	Oto Giderleri	Benzin	4545.00		YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0124	01/24/86	5214	Genel Giderler	Mutfak Iaşe	4600.00		YES
		11031	Kasa Hesabı	Mutfak Iaşe		4600.00	YES
				TOPLAM İŞLEM :	4600.00	4600.00	
GJ 0126	01/26/86	2202	Borç Senetleri	Yolbulanlar 26/1 senet	9000000.00		YES
		11031	Kasa Hesabı	Yolbulanlar 26/1 senet		9000000.00	YES
				TOPLAM İŞLEM :	9000000.00	9000000.00	
GJ 0127	01/27/86	5214	Genel Giderler	Tahmil Tahliye	230000.00		YES
		11031	Kasa Hesabı	Tahmil Tahliye		230000.00	YES
				TOPLAM İŞLEM :	230000.00	230000.00	
GJ 0128	01/28/86	52091		Benzin	455.00		YES
		5401	Oto Giderleri	Benzin	4545.00		YES
		11031	Kasa Hesabı	Benzin		5000.00	YES
				TOPLAM İŞLEM :	5000.00	5000.00	
GJ 0130	01/30/86	11031	Kasa Hesabı		4000000.00		YES
		52091		Benzin	250.00		YES
		52091			1344764.00		YES

ÇINAR DEMIR TICARET
Çinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat		Borç	Alacak	Geçti ?
GJ 0130	01/30/86	5214	Genel Giderler	Şehir İçi nakliye		30000.00		YES
		5401	Oto Giderleri	Benzin		2500.00		YES
		11021	Bankalar Hesabı	Is Bankası			4000000.00	YES
		11031	Kasa Hesabı	Benzin			2750.00	YES
		11031	Kasa Hesabı	Şehir İçi nakliye			30000.00	YES
		11031	Kasa Hesabı	Aralık 85 KDV Ödenen			1344764.00	YES
				TOPLAM İŞLEM	:	5377514.00	5377514.00	
GJ 0131	01/31/86	11021	Bankalar Hesabı			21000000.00		YES
		21044	Ödenen KDV			9997860.00		YES
		52081	Nakliye Gider Hesabı	Çınar Nakliyat Faturası		837915.00		YES
		52081	Nakliye Gider Hesabı	Çınar Nakliyat Faturası		594674.00		YES
		52081	Nakliye Gider Hesabı	Çınar Nakliyat Faturası		1356135.00		YES
		52091		Çınar Nakliyat Faturası		83791.00		YES
		52091		Çınar Nakliyat Faturası		59467.00		YES
		52091		Çınar Nakliyat Faturası		135613.00		YES
		52091				0.00		NO
		11031	Kasa Hesabı	Çınar Nakliyat Faturası			921706.00	YES
		11031	Kasa Hesabı	Çınar Nakliyat Faturası			654141.00	YES
		11031	Kasa Hesabı	Çınar Nakliyat Faturası			1491748.00	YES
		11031	Kasa Hesabı	İş Bankası			21000000.00	YES
		11031	Kasa Hesabı				9997860.00	YES
				TOPLAM İŞLEM	:	34065455.00	34065455.00	
PO 0131	01/31/86	11071	Mal Alış Hesabı	Sipariş	Ozeti	96602159.39		YES
		52091		Sipariş	Ozeti	9660215.75		YES
		2101	Borçlular Hesabı	Sipariş	Ozeti		106262375.14	YES
				TOPLAM İŞLEM	:	106262375.14	106262375.14	
SU 0101	01/01/80	11071	Mal Alış Hesabı	Mamul Açılış Ozeti		15564540.00		YES
		D	Jurnal Farkı	Mamul Açılış Ozeti			15564540.00	YES
		D	Jurnal Farkı	Mamul Başlangıç Ozet			0.00	YES
				TOPLAM İŞLEM	:	15564540.00	15564540.00	
SU 0120	01/20/86	11021	Bankalar Hesabı			40942771.00		YES
		11031	Kasa Hesabı			7743850.00		YES
		14013	Demirbaşlar			800000.00		YES
		2301	Müşteriler Hesabı			79782993.00		YES
		D	Jurnal Farkı	Uzlaşma İşlem Farkı	.	15564540.00		YES
		2103	Bayiler Hesabı				38608323.00	YES
		2202	Borç Senetleri				18000000.00	YES
		31011	Çinar Güngör c/h				66539000.00	YES
		3103	Sermaye				5000000.00	YES
		3286	1986 Kar-Zarar				15342068.00	YES
		52091					1344763.00	YES
				TOPLAM İŞLEM	:	144834154.00	144834154.00	
SU 0131	01/31/86	11071	Mal Alış Hesabı	Mamul Açılış Ozeti		15484140.00		YES

Date : 01/31/86
Time : 01:01 AM

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

Page no. 7

Defter-i Kebir Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	Izahat	Borç	Alacak	Geçti ?
SU 0131	01/31/86	D		Jurnal Farkı	Mamul Açılış Özeti		15484140.00	YES
					TOPLAM IŞLEM :	15484140.00	15484140.00	
					TOPLAM IŞLEM :	1057939952.58	1057939952.58	

BASILAN KAYIT   : 222

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D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
		11021	Bankalar Hesabı	BAŞLANGIÇ BALANSI	0.00		
GJ 0110	01/10/86					15000000.00	YES
GJ 0115	01/15/86			İş Bankası		16400000.00	YES
SU 0120	01/20/86				40942771.00		YES
GJ 0130	01/30/86			Is Bankası		4000000.00	YES
GJ 0131	01/31/86				21000000.00		YES
				SON BALANS	26542771.00		
		11031	Kasa Hesabı	BAŞLANGIÇ BALANSI	0.00		
GJ 0104	01/04/86			Ist-Ankara nakliyesi		105209.00	YES
GJ 0106	01/06/86			Kırtasiye		12100.00	YES
GJ 0107	01/07/86			Ist.-Ank. nakliyesi		104899.00	YES
GJ 0107	01/07/86			Karabuk_Ankara Nkly.		110573.00	YES
GJ 0108	01/08/86			Benzin		9000.00	YES
GJ 0108	01/08/86			Ist-Ankara nakliyesi		105364.00	YES
GJ 0109	01/09/86			Mutfak Iaşe		32930.00	YES
GJ 0109	01/09/86			Kırtasiye		22000.00	YES
GJ 0110	01/10/86			Akbank Hesabından	15000000.00		YES
GJ 0111	01/11/86			Benzin		6000.00	YES
GJ 0113	01/13/86			Su bedeli		33121.00	YES
GJ 0113	01/13/86			P.T.T. telefon		13250.00	YES
GJ 0113	01/13/86			P.T.T. telefon		13250.00	YES
GJ 0113	01/13/86			P.T.T. telefon		12500.00	YES
GJ 0113	01/13/86			P.T.T. telefon		12500.00	YES
GJ 0113	01/13/86			P.T.T. telefon		12500.00	YES
GJ 0113	01/13/86			Elektrik		12982.00	YES
GJ 0113	01/13/86			Benzin		5000.00	YES
GJ 0114	01/14/86			Benzin		4000.00	YES
GJ 0115	01/15/86			İş Bankası	16400000.00		YES
GJ 0115	01/15/86			Mutfak iaşe		4600.00	YES
GJ 0115	01/15/86			Şehir içi Nakliye		15000.00	YES
GJ 0115	01/15/86			Benzin		5000.00	YES
GJ 0116	01/16/86			benzin		5000.00	YES
GJ 0117	01/17/86			Benzin		6500.00	YES
GJ 0118	01/18/86			Benzin		5000.00	YES
SU 0120	01/20/86				7743850.00		YES
GJ 0120	01/20/86			Benzin		5000.00	YES
GJ 0121	01/21/86			Benzin		4500.00	YES
GJ 0122	01/22/86			Benzin		5000.00	YES
GJ 0123	01/23/86			Benzin		5000.00	YES
GJ 0124	01/24/86			Mutfak Iaşe		4600.00	YES
GJ 0126	01/26/86			Yolbulanlar 26/1 senet		9000000.00	YES
GJ 0127	01/27/86			Tahmil Tahliye		230000.00	YES
GJ 0128	01/28/86			Benzin		5000.00	YES
GJ 0130	01/30/86				4000000.00		YES
GJ 0130	01/30/86			Benzin		2750.00	YES
GJ 0130	01/30/86			Şehir İçi nakliye		30000.00	YES

D/K Hesap Aktivite Detay Raporu
Bûtûn Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	Izahat	Borç	Alacak	Geçti ?
GJ 0130	01/30/86			Aralık 85 KDV Ödenen		1344764.00	YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	739111.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	440004.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	943914.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1000000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	52000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	563193.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	188497.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1000000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	3891393.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	283516.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1625120.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	18000000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	2359423.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	7827435.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	7380384.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	5000000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	194259.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	476004.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	927485.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1695420.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	204024.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	510589.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1723962.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	801158.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1500567.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1025244.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	80774.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	2525120.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	1832600.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	597316.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	40786549.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	222262.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	2421369.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	551326.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	3000000.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	542483.00		YES
AH 0131	01/31/86			Ödemeler Ozet.-AH Geç.	9997860.00		YES
BH 0131	01/31/86			EMPAS PAZARLAMA -r		7293646.00	YES
BH 0131	01/31/86			EMPAS PAZARLAMA -r		7706354.00	YES
BH 0131	01/31/86			EMPAS PAZARLAMA -r		13000000.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		2000000.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		2000000.00	YES
BH 0131	01/31/86			ORPAS METAL SAN.-r		3733522.00	YES
BH 0131	01/31/86			ORPAS METAL SAN.-r		20888.00	YES
BH 0131	01/31/86			ORPAS METAL SAN.-r		3400000.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		2000000.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		1000000.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		1424804.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		1095000.00	YES

D/K Hesap Aktivite Detay Raporu
Butun Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
BH 0131	01/31/86			USTUNCELIK A.S. -r		500000.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		764423.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		235577.00	YES
BH 0131	01/31/86			METIN TEL VE TEL-r		1424500.00	YES
BH 0131	01/31/86			T.DEMIR C. ISL. -r		948262.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		3500000.00	YES
BH 0131	01/31/86			CEBILER PROFIL S-r		3685770.00	YES
BH 0131	01/31/86			T.DEMIR C. ISL. -r		20.00	YES
BH 0131	01/31/86			USTUNCELIK A.S. -r		1000000.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		2500000.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		1371981.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		3128019.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		31905705.00	YES
BH 0131	01/31/86			KIZEN DEMIR TIC.-r		8594295.00	YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası		921706.00	YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası		654141.00	YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası		1491748.00	YES
GJ 0131	01/31/86			İş Bankası		21000000.00	YES
GJ 0131	01/31/86					9997860.00	YES
				SON BALANS	16451098.00		
		11051	Alacaklılar Hesabı	BAŞLANGIÇ BALANSI	0.00		
BI 0131	01/31/86			Fatura Özeti	83635313.67		YES
AH 0131	01/31/86			Odemeler Ozet.-AH Geç.		112370018.00	YES
AH 0131	01/31/86			Odemeler Ozet.-AH Geç.		542483.00	YES
AH 0131	01/31/86			Odemeler Ozet.-AH Geç.		9997860.00	YES
AH 0131	01/31/86			Odemeler Ozet.-AH Geç.		20274020.00	YES
AH 0131	01/31/86			Odemeler Ozet.-AH Geç.		79782993.00	YES
				SON BALANS	-139332060.33		
		11071	Mal Alış Hesabı	BAŞLANGIÇ BALANSI	0.00		
SU 0101	01/01/80			Mamul Açılış Ozeti	15564540.00		YES
SU 0131	01/31/86			Mamul Açılış Ozeti	15484140.00		YES
PO 0131	01/31/86			Sipariş Ozeti	96602159.39		YES
BI 0131	01/31/86			Fatura Ozeti		74077056.77	YES
				SON BALANS	53573782.62		
		14013	Demirbaşlar	BAŞLANGIÇ BALANSI	0.00		
SU 0120	01/20/86				800000.00		YES
				SON BALANS	800000.00		
		2101	Borçlular Hesabı	BAŞLANGIÇ BALANSI		0.00	
BH 0131	01/31/86			Odemeler Ozet.-BH Geçt	63732766.00		YES

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CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
BH 0131	01/31/86			Ödemeler Özet.-BH Geçt	40500000.00		YES
BH 0131	01/31/86			Ödemeler Özet.-BH Geçt	9660215.00		YES
BH 0131	01/31/86			Ödemeler Özet.-BH Geçt	337645.00		YES
BH 0131	01/31/86			Ödemeler Özet.-BH Geçt	40548040.00		YES
BH 0131	01/31/86			Ödemeler Özet.-BH Geçt	159565986.00		YES
PO 0131	01/31/86			Sipariş Özeti		106262375.14	YES
				SON BALANS		-208082276.86	
		2103	Bayiler Hesabı	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86					38608323.00	YES
				SON BALANS		38608323.00	
		21042	Tahsil Edilen KDV	BAŞLANGIÇ BALANSI		0.00	
BI 0131	01/31/86			Fatura Özeti		7603210.33	YES
				SON BALANS		7603210.33	
		21044	Ödenen KDV	BAŞLANGIÇ BALANSI		0.00	
GJ 0131	01/31/86				9997860.00		YES
				SON BALANS		-9997860.00	
		2202	Borç Senetleri	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86					18000000.00	YES
GJ 0126	01/26/86			Yolbulanlar 26/1 senet	9000000.00		YES
				SON BALANS		9000000.00	
		2301	Müşteriler Hesabı	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86				79782993.00		YES
AH 0131	01/31/86			Ödemeler Özet.-AH Geç.	79782993.00		YES
BH 0131	01/31/86			KASA TEDIYE HESA-r		159565986.00	YES
				SON BALANS		0.00	
		31011	Çınar Güngör c/h	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86					66539000.00	YES
				SON BALANS		66539000.00	
		3103	Sermaye	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86					5000000.00	YES

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
				SON BALANS		5000000.00	
		3286	1986 Kar-Zarar	BAŞLANGIÇ BALANSI		0.00	
SU 0120	01/20/86					15342068.00	YES
				SON BALANS		15342068.00	
		4101	Mal Satış Hesabı	BAŞLANGIÇ BALANSI		0.00	
BI 0131	01/31/86			Fatura Özeti		76032103.34	YES
				SON BALANS		76032103.34	
		5101	MSM. Dept. 91	BAŞLANGIÇ BALANSI	0.00		
AH 0131	01/31/86			Ödemeler Özet.-AH Geç.	20274020.00		YES
BI 0131	01/31/86			Fatura Özeti	74077056.77		YES
BH 0131	01/31/86			KASA TEDIYE HESA-r		40548040.00	YES
				SON BALANS	53803036.77		
		52081	Nakliye Gider Hesabı	BAŞLANGIÇ BALANSI	0.00		
GJ 0131	01/31/86			Çınar Nakliyat Faturası	837915.00		YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası	594674.00		YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası	1356135.00		YES
				SON BALANS	2788724.00		
		52091		BAŞLANGIÇ BALANSI	0.00		
GJ 0104	01/04/86			Ist-Ankara nakliyesi	9564.00		YES
GJ 0106	01/06/86			Kırtasiye	1100.00		YES
GJ 0107	01/07/86			Ist.-Ank. nakliyesi	9536.00		YES
GJ 0107	01/07/86			Karabuk_Ankara Nkly.	10052.00		YES
GJ 0108	01/08/86			Benzin	818.00		YES
GJ 0108	01/08/86			Ist-Ankara nakliyesi	9578.00		YES
GJ 0109	01/09/86			Mutfak Iaşe	320.00		YES
GJ 0109	01/09/86			Kırtasiye	2000.00		YES
GJ 0111	01/11/86			Benzin	545.00		YES
GJ 0113	01/13/86			Su bedeli	3011.00		YES
GJ 0113	01/13/86			P.T.T. telefon	1205.00		YES
GJ 0113	01/13/86			P.T.T. telefon	1205.00		YES
GJ 0113	01/13/86			P.T.T. telefon	1136.00		YES
GJ 0113	01/13/86			P.T.T. telefon	1136.00		YES
GJ 0113	01/13/86			P.T.T. telefon	1136.00		YES
GJ 0113	01/13/86			Elektrik	1180.00		YES
GJ 0113	01/13/86			Benzin	455.00		YES

CINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
GJ 0114	01/14/86			Benzin	364.00		YES
GJ 0115	01/15/86			Benzin	455.00		YES
GJ 0116	01/16/86			benzin	455.00		YES
GJ 0117	01/17/86			Benzin	590.00		YES
GJ 0119	01/18/86			Benzin	454.00		YES
GJ 0120	01/20/86			Benzin	454.00		YES
SU 0120	01/20/86					1344763.00	YES
GJ 0121	01/21/86			Benzin	409.00		YES
GJ 0122	01/22/86			Benzin	455.00		YES
GJ 0123	01/23/86			Benzin	455.00		YES
GJ 0128	01/28/86			Benzin	455.00		YES
GJ 0130	01/30/86			Benzin	250.00		YES
GJ 0130	01/30/86				1344764.00		YES
PO 0131	01/31/86			Sipariş Özeti	9660215.75		YES
GJ 0131	01/31/96			Çınar Nakliyat Faturası	83791.00		YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası	59467.00		YES
GJ 0131	01/31/86			Çınar Nakliyat Faturası	135613.00		YES
GJ 0131	01/31/86				0.00		NO
BH 0131	01/31/86			KASA TEDIYE HESA-r		9660215.00	YES
BH 0131	01/31/86			KASA TEDIYE HESA-r		337645.00	YES
				SON BALANS	0.75		
		5214	Genel Giderler	BAŞLANGIÇ BALANSI	0.00		
GJ 0104	01/04/86			Ist-Ankara nakliyesi	95645.00		YES
GJ 0106	01/06/86			Kırtasiye	11000.00		YES
GJ 0107	01/07/86			Ist.-Ank. nakliyesi	95363.00		YES
GJ 0107	01/07/86			Karabuk_Ankara Nkly.	100521.00		YES
GJ 0108	01/08/86			Ist-Ankara nakliyesi	95786.00		YES
GJ 0109	01/09/86			Mutfak Iaşe	32610.00		YES
GJ 0109	01/09/86			Kırtasiye	20000.00		YES
GJ 0113	01/13/86			Su bedeli	30110.00		YES
GJ 0113	01/13/86			P.T.T. telefon	12045.00		YES
GJ 0113	01/13/86			P.T.T. telefon	12045.00		YES
GJ 0113	01/13/86			P.T.T. telefon	11364.00		YES
GJ 0113	01/13/86			P.T.T. telefon	11364.00		YES
GJ 0113	01/13/86			P.T.T. telefon	11364.00		YES
GJ 0113	01/13/86			Elektrik	11802.00		YES
GJ 0115	01/15/86			Mutfak iaşe	4600.00		YES
GJ 0115	01/15/86			Şehir içi Nakliye	15000.00		YES
GJ 0124	01/24/86			Mutfak Iaşe	4600.00		YES
GJ 0127	01/27/86			Tahmil Tahliye	230000.00		YES
GJ 0130	01/30/86			Şehir İçi nakliye	30000.00		YES
				SON BALANS	835219.00		
		5401	Oto Giderleri	BAŞLANGIÇ BALANSI	0.00		
GJ 0108	01/08/86			Benzin	8182.00		YES

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ÇINAR DEMIR TICARET
Cinar Gungor
Samsun Yolu No:26   Tel:316 16 02
Siteler/ANKARA

D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite   Den :

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
GJ 0111	01/11/86				Benzin	5455.00		YES
GJ 0113	01/13/86				Benzin	4545.00		YES
GJ 0114	01/14/86				Benzin	3636.00		YES
GJ 0115	01/15/86				Benzin	4545.00		YES
GJ 0116	01/16/86				benzin	4545.00		YES
GJ 0117	01/17/86				Benzin	5910.00		YES
GJ 0118	01/19/86				Benzin	4546.00		YES
GJ 0120	01/20/86				Benzin	4546.00		YES
GJ 0121	01/21/86				Benzin	4091.00		YES
GJ 0122	01/22/86				Benzin	4545.00		YES
GJ 0123	01/23/86				Benzin	4545.00		YES
GJ 0128	01/28/86				Benzin	4545.00		YES
GJ 0130	01/30/86				Benzin	2500.00		YES
					SON BALANS	66136.00		
		D		Jurnal Farkı	BAŞLANGIÇ BALANSI	0.00		
SU 0101	01/01/80				Mamul Açılış Özeti		15564540.00	YES
SU 0101	01/01/80				Mamul Başlangıç Özet		0.00	YES
SU 0120	01/20/86				Uzlaşma İşlem Farkı	. 15564540.00		YES
SU 0131	01/31/86				Mamul Açılış Özeti		15484140.00	YES
					SON BALANS	-15484140.00		
					TOPLAM İŞLEM :	1057939952.58	1057939952.58	

BASILAN KAYIT   : 222

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