

An Easy Way To Computerize
An Accounting System

By

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AN EASY WAY TO COMPUTERIZE AN ACCOUNTING SYSTEM

A THESIS

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By

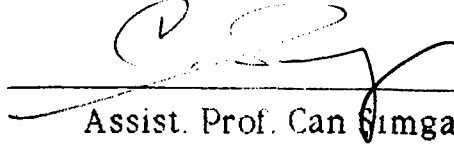
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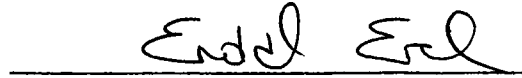
I certify that I have read this thesis and that in my opinion it is fully adequate, in scope and in quality, as a thesis for the degree of Master of Business Administration.


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ABSTRACT

AN EASY WAY TO COMPUTERIZE AN ACCOUNTING SYSTEM

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This thesis is principally a conversion of the manual accounting system of a small firm to a computer-based one. Focus will be on the benefits of a computer-based accounting system together with the risks that may result due to the differences between manual and automated processing. Another related aim is to show that time has come to computerize the manual accounting systems of the small and medium sized firms.

Keywords: Accounting Information System (AIS), Risks, Features

OZET

Bir Muhasebe Sistemini Bilgisayar Destekli Yapmanın Pratik Bir Yolu

Sudad HAMAM

İş İdaresi Yüksek Lisans

Denetçi: Yrd. Doç. Dr. Can Şımgı

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Bu tezde küçük bir firmanın muhasebe sistemi bilgisayar destekli hale getirilmekte ve bilgisayar destekli sistemin faydaları anlatılırken bir yandan da bu değişimden doğan risklerden bahsedilmektedir. Aynı zamanda, küçük ve orta büyüklükte firmalar için artık bilgisayarla muhasebe yapmanın zamanının geldiği vurgulanmak istenmektedir.

Anahtar Kelimeler: Muhasebe Bilgi Sistemi, Riskler, Özellikler

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CHAPTER 1.0 - PROBLEM OF INTEREST:

Measuring revenues, controlling expenses, paying employees, planning ahead, safe guarding assets etc. are problems all kinds of enterprises face. Accounting serves as a useful tool in solving these problems. An accounting information system collects, processes and communicates economic information about an entity. Since accounting is an information system, information technology has had its effect on accounting. Hence, most of the manual accounting procedures have been automated. This automation process has been simplified recently, with the existence of accounting systems at very cheap prices. This is true especially for companies that are new to automated accounting.

In order to address this problem, the accounting information system features and components will be defined. Then the differences between a manual and automated system will be pointed out. This will show that the time has come to computerize the manual systems that are currently being used in many small and medium sized firms. In every new application certain problems will be faced. Therefore, the general accounting risks in automated applications will be pointed out briefly.

In this thesis, automation of the manual accounting system of a firm, namely, Cinar Demir Ticaret, will be done for the first month of its opening year, 1985. To realize this objective, DAC-EASY Accounting 2.0, which is an accounting program that runs on IBM PC will be used. The selection of this package was decided after taking several factors into consideration which are mentioned in the last chapter.

1.1. THE IMPORTANCE OF AN ACCOUNTING INFORMATION SYSTEM

The main aim of accounting is to provide information. Therefore, it may be considered as an information system that provides feedback on the organization's activities which is an important element for any organization to survive. The organization is held together by its information network. One of the primary network members in an organization is its accounting information system (AIS).

AIS plays a big role in the internal control system which can be defined as the action taken within an organization to regulate and direct the activities of the organization. Knowing what an AIS is and its role in the organization, its features can be summarized in three points:

1. It is financially oriented; measures the financial results of operations by focusing on economic events known as transactions.
2. Most of the data producing sources are recurring transactions to the organization; Transactions are identifiable economic events or activities that can be measured in money and recorded in the accounting system which affect the entity.
3. Data records are chiefly historical in nature; Transactions are recorded at the amounts established at the time a particular transaction occurs. These historical values are used as the basis for subsequent accounting reports.

1.2. IMPORTANCE OF THE DIFFERENCES BETWEEN MANUAL AND AUTOMATED SYSTEMS:

The first step in addressing the differences between manual and automated systems is to identify those differences and the effect caused by them.

The use of automated technology has been compared to placing the operations of an organization under a microscope. All of the problems that are hidden quickly become visible. In manual systems, people are able to correct and cancel problems. In computer systems, it is significantly more difficult to cancel and correct problems. This is because the data processing personnel are processing intermediaries and as such usually establish a formal correction process.

The importance of the difference between manual and automated systems should be apparent to accountants in Turkey. The plans, procedures, and control that were effective in a manual environment may not be effective in an automated environment. The difference in processing helps to explain the automation risks.

1.3. WHY STUDY RISKS IN AUTOMATED APPLICATIONS:

Risks in automated applications can be traced to the difference between manual and automated processing. Problems in an automated accounting environment stem from the risks within that environment. The accounting risks can be divided into general accounting risks and application accounting risk. Most accountants are familiar with the application risks.

These have been widely publicized and the lists of these risks are available from most of the major accounting firms. For instance, in a computerized merchandise billing system, the application risks that would concern an accountant includes:

- Items that are shipped but not billed
- Items that are billed at a wrong price

The general accounting risks may not be familiar to many accountants. The accounting manual of most organizations addresses the application risks, but may not address the general accounting risks in automated applications. These risks may occur because of data entry errors, improper coding, processing mismatch, out of balance file etc. Each will be described briefly.

CHAPTER 2.0 – ACCOUNTING INFORMATION SYSTEM

In this chapter, the accounting information system will be defined, its main features will be summarized and three computer based systems that commonly form an accounting information system will be presented. These processing systems are ;

1. Financial Accounting and Control
2. Cash Receipts and Disbursement System
3. Sales and Purchases System

Man-sensible output reports generated by this system will be mentioned. Also, techniques of data input will be briefly described. Moreover, information flow between the components will be explained.

2.1 - DEFINITION OF ACCOUNTING INFORMATION SYSTEM : (AIS)

An accounting information system is a collection of resources such as people and equipment, designed to transform financial data, which includes changes in terms of increases and decreases in property and in the rights of property, into information (George H. Bodyar & William S. Hopwood, 1987). This information is communicated to a wide variety of decision makers. Accounting information system performs this transformation either manually or computerized.

Data are useful only if they satisfy a need, which implies that an AIS has relevance to the extent it satisfies " user needs ". Such needs may be personal, such as the necessity to keep one's own checkbook in balance; or

organizational as in the general need for a business to periodically assess the profitability of its activities.

Users of accounting data fall into two groups:

External Users : Include stockholders, investors, creditors, and also the government agencies, customer and vendors, competitors, labor unions and the public at large.

External users receive and depend on a variety of outputs from an organization's AIS. Many of these outputs are produced on routine basis. Accounts Payable transaction with suppliers, for example, require outputs such as purchase orders and checks from the organization's AIS. Customers receive bill and make payments, which are processed by the AIS. Employees receive paychecks and other payroll-related data. Stockholders receive dividend checks and routine information concerning stock transaction.

External users utilize the firm's general-purpose financial statements to evaluate past performance, predict future performance and gain insight into an organization.

Internal Users : Consist of managers whose requirements depend on their level in an organization or on the particular function they perform as seen from Figure 1 (George H. Bodyar & William S. Hopwood, 1987):

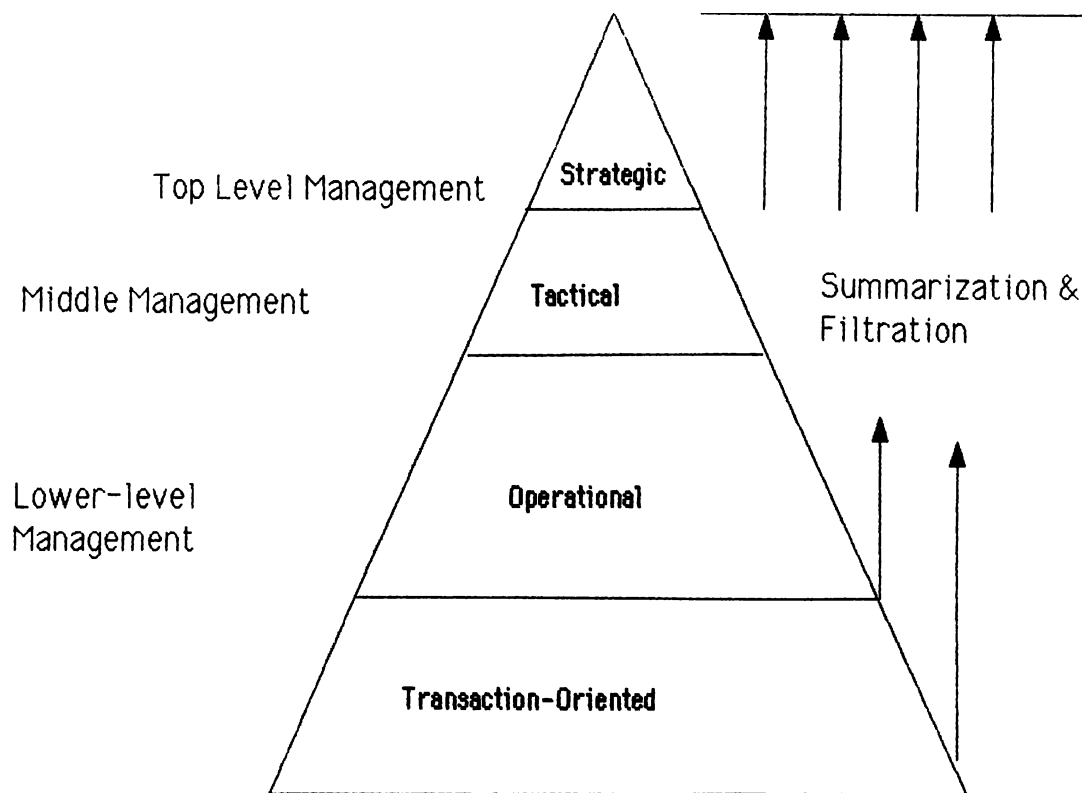


Figure 1. Pyramid of Information Levels in an Organization

The figure emphasizes that there are different information need and demand at different levels of the organization. Accounting reports to top management consist largely of aggregated and summarized items such as total sales. Personnel at lower levels of an organization constantly interact with the detailed transaction data itself.

2.2 - FEATURES OF AN ACCOUNTING INFORMATION SYSTEM: (AIS)

Main features of an AIS can be summarized as follows:

1. Accounting is a service mechanism with three basic functions :

- a) to provide information about the stability of a business enterprise to all interested persons.
 - b) to protect the properties of the enterprise from errors in data and from misappropriations which is often called Internal Control.
 - c) to provide relevant information for decision making, internally or externally.
2. Historical in nature.
 3. A vital role of AIS is to supply internal decision makers with information that is relevant to their needs. The Accounting Information System (AIS) filters the data available to decision makers. By processing the data, the AIS influences organization's decisions.
 4. Accounting systems must be prepared to serve many different users of information, including at least owners, creditors, certain governmental agencies and management. As business gets larger, more financial information is required. Therefore, accounting systems must provide information for the decision making, planning, and control of a business.
 5. Accounting is concerned with financial events only, which means that we can not rely on the accounting system for all the information we need about a business since accounting deals with economic events known as transactions that can be measured in money and recorded in the accounting system.
 6. The initial task of AIS is the recognition of transactions which are both monetary as well as Internal techniques, methods and procedures that should be processed by the system. Internal transactions serve two major aims:
 - a) To protect assets from being lost or stolen,
 - b) To ensure that the accounting records are accurate and complete.

Examples of internal economic events that may be processed by AIS are the transfer of assets from inventory to the production process; depreciation calculations; and adjustments to customer invoices and other documents. Also transactions such as customer address changes and employee payroll changes that do not directly affect an organization's financial statements are processed by AIS.

7. The accounting system is utilized not only by business enterprises, but also by individuals and not-for-profit organizations, such as governments, hospitals and universities.

2.3 - COMPONENTS OF AN ACCOUNTING INFORMATION SYSTEM

A computer based information system consists of three processing systems that are 1) Financial accounting and control system 2) Cash receipts and disbursements system 3) Sales and purchase system ; which are identifiable and distinguishable but are not isolated from each other. Each of these systems processes data from a certain area of business activities; however, each depend upon the other, and information must flow between them for the computer-based system to work. Figure 2 illustrates these relationships and the logical flow of information between processing systems (John R. Page & H. Paul Hooper, 1983):

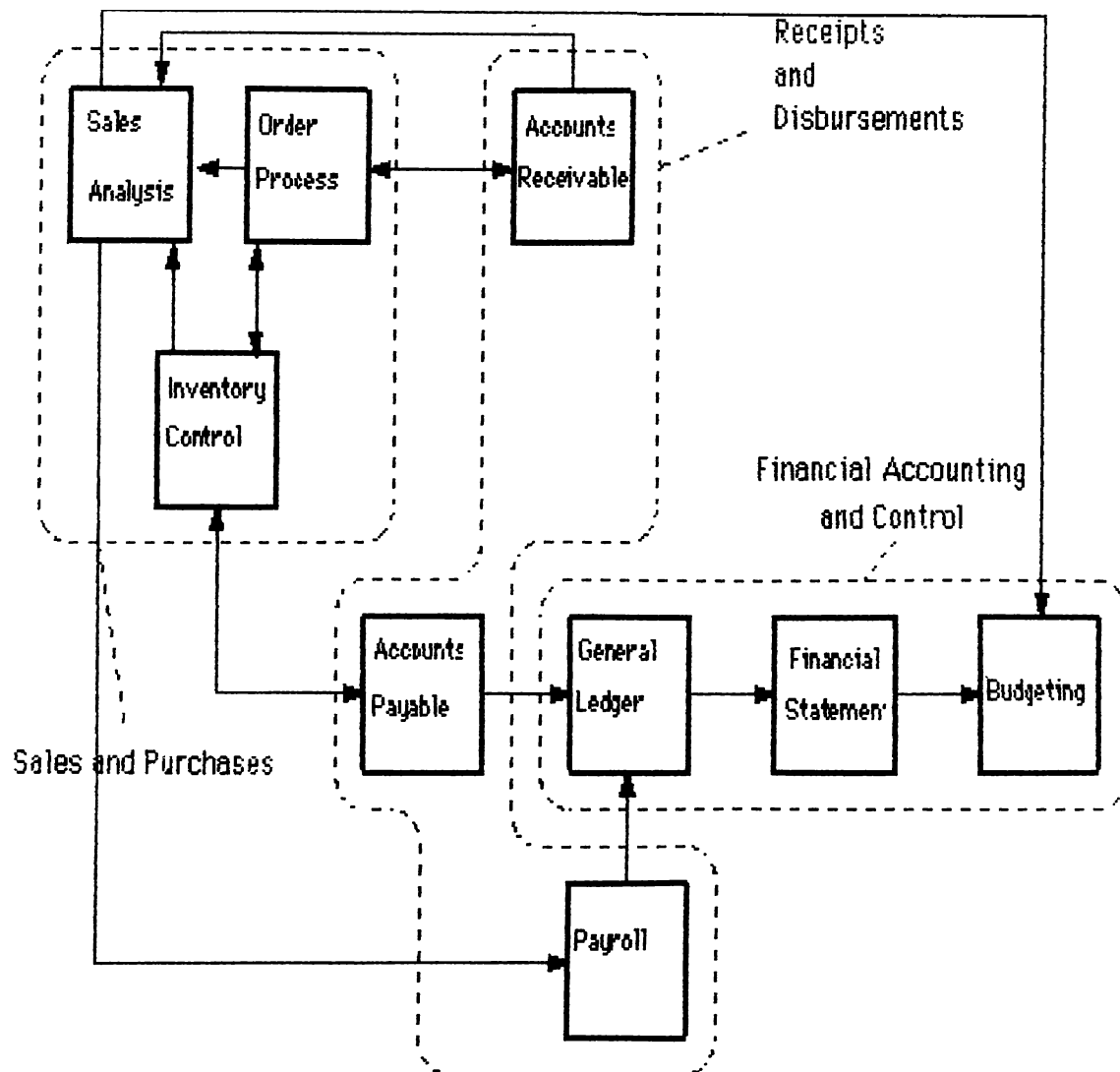


Figure 2. Information Flow Between Systems and Applications

2.3.1. FINANCIAL ACCOUNTING AND CONTROL SYSTEM :

This is the most basic part of the processing systems. It should be designed to handle the bookkeeping and accounting cycle for a business from journalizing transactions to the production of period-end financial statements and the comparison of the results to budgeted (expected) figures.

Figure 3 illustrates information flow in a financial accounting and control

system (John R. Page & H. Paul Hooper, 1983).

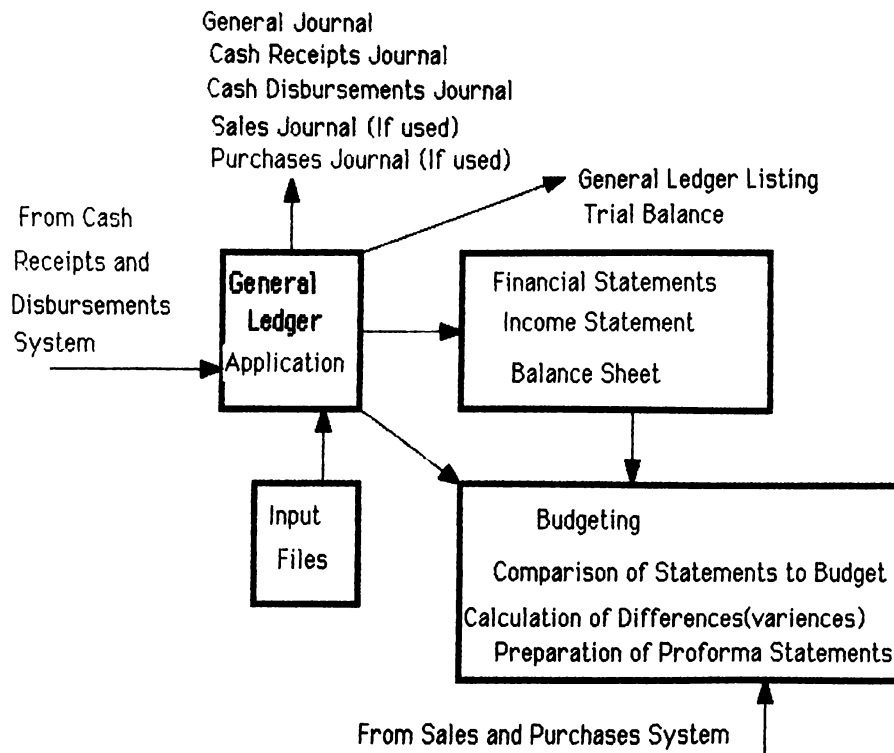


Figure 3 . Information Flow in a Financial Accounting and Control System

Inputs :

- Relatively permanent data which is used over and over as processing applications but is not altered by the processing and is infrequently changed externally. These data may consist of constants, such as tax rates and limits, exemption amounts, deduction percentages.
- Semi permanent data of a cumulative nature which are inputs, then processed and changed by the processing (this is usually called updating), and finally became outputs to be updated again in later processing. An example of this kind of input are balances in the general ledger accounts. These data are kept in a file and at the end of each period, the balances are updated for all of the transactions (debits and credits) which occurred during the period. The ending balance would be stored and become input

for the next period.

- Current data pertaining to activity of the present period which must be processed and then may or may not be stored. These include accounting transactions which take place during the accounting period whose effect must ultimately be reflected in general ledger balances.

Output :

The format of reports can and does vary in actual application, but these reports must contain certain basic information, and information must be presented in an easy to understand form if the financial accounting and control system is to be useful. Format is mostly a matter of user choice.

Basic documents to be generated in this system :

journals (general ledger, cash receipts, cash disbursement, sales, purchase)

end-period reports (general ledger trial balance, general ledger listing, financial statements).

2.3.2. CASH RECEIPTS AND DISBURSEMENTS SYSTEM :

The processing applications of this system are probably the most well-known computer based processes. They are usually the first processing applications to be computerized because they are relatively easy to convert and represent highly visible and active areas in most businesses. Figure 4 illustrates the information flow between a cash receipts and disbursements system and other systems (John R. Page & H. Paul Hooper, 1983).

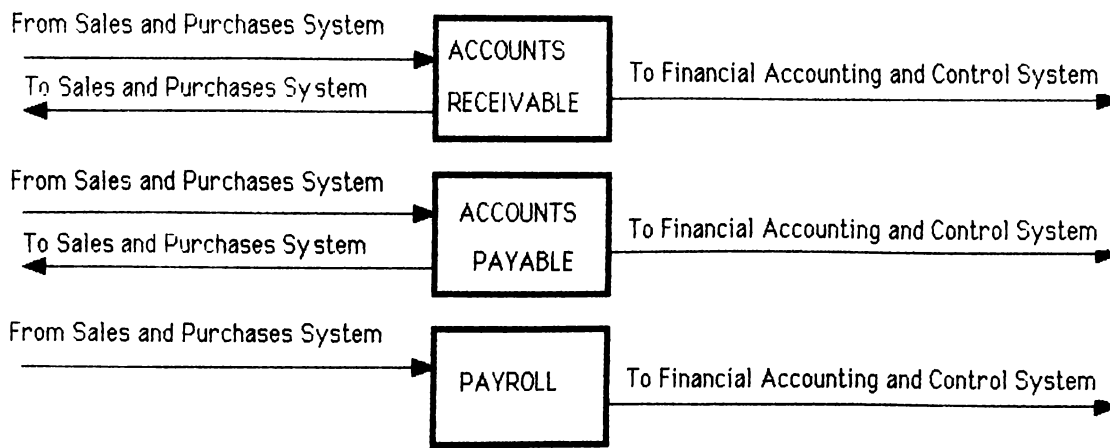


Figure 4. Information Flow in a Cash Receipts and Disbursements System

Accounts Receivable Process : Is designed to monitor cash inflows and provide information which will to the extent possible, reduce the amount of cash tied up in receivable.

Inputs : customer master file, new invoice file, cash receipts and disbursements file.

Output Reports: Subsidiary ledger, aged trial balance, billing statement

Accounts Payable Process:

It is designed to monitor cash outflows and provide information which will aid in the costs and expenses associated with the flows.

Input Files: Vendor master file, open invoice file, new invoice file, cash payment and adjustment file.

Output Reports: Open payables listing, cash requirement reports, checks to vendors, vendor analysis reports

Payroll Component :

This process is probably the most "stand alone" of all the processing application of an information system. It meets the information needs of many external entities as well as providing information for the internal use of a business.

Inputs: Employee master file, tax table and deduction table file, current hour file.

Output: Current Payroll Register, Paychecks, Cumulative Earning Register, Required Government Forms

2.3.3. SALES AND PURCHASES SYSTEMS :

This point represents the point of the original data entry into the information system for many important transactions and events. Figure 5 illustrates the information flow in the system audits in relation with the other components (John R. Page & H. Paul Hooper, 1983).

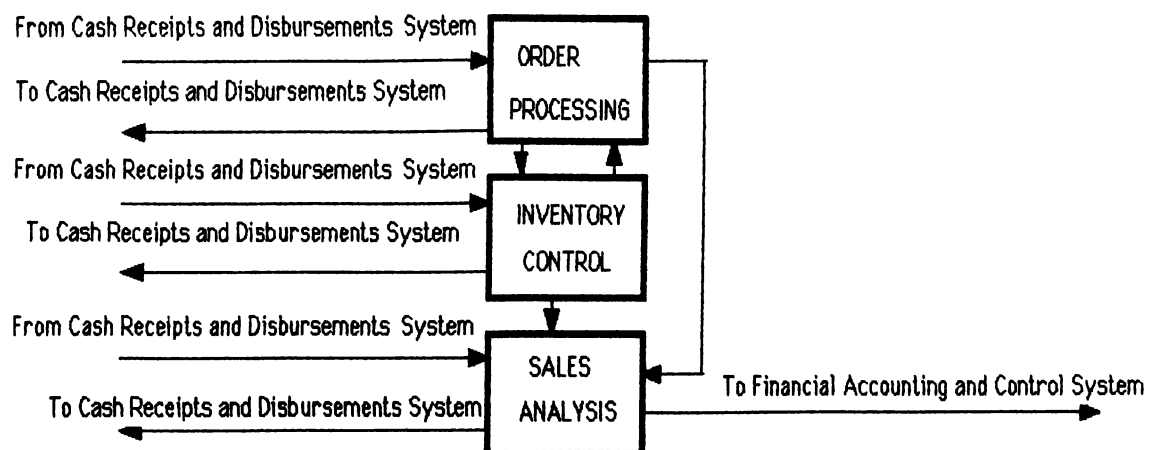


Figure 5.. Information Flow in a Sales and Purchases Syster

Order Processing Process :

This application represents the point of original entry of sales orders, returns and adjustment from customers into the information system. The purpose of this process is to provide fast and accurate processing of orders from customers while minimizing the clerical costs and costs associated with customer dissatisfaction.

Inputs : the customer master file, item master file, additionally; a permanent file of relatively constant data on the prices of each item and appropriate price limits, breaks and discount percentages would probably be used.

Outputs : Order item list, order transaction register, customer open order report pricing list

Inventory Control Process :

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

Input: Items master file, new purchase order file

Output : Inventory transaction register, inventory status report, management reports

Sales Analysis Reports :

This process is wholly dependent upon output from other components of the sales and purchases and cash receipts and disbursements system. The

purpose of this sort of processing is to produce understandable reports which present the most relevant information on past performance so that management may apply judgment and analysis to the data.

Input : No separate Input Files are required since all of the inputs required are already in the system for other processing purposes.

Output: Sales and profit by salesmen, sales and profit by item, sales and profit by customer.

CHAPTER 3 - THE CHALLENGE OF AUTOMATION IN ACCOUNTING

In this chapter, a comparison of manual and computerized systems will be made (William E. PERRY, 1982). The differences between them can be expressed in terms of the systems characteristics. Each difference will be examined and its effect on systems will be discussed briefly. These differences result in risks in automated applications which forms the second part of this chapter.

3.1. - COMPARISON OF MANUAL AND COMPUTERIZED SYSTEMS

3.1.1. Inconsistency vs Consistency of Processing

Principles of accounting is a continuous process due to the never-ending stream of transactions. The procedures are highly repeatable therefore organizations could not trust people to do the same thing correctly on a consistent basis. People have up and down periods.

The computer, on the other hand, is consistently constant. Given the same set of circumstances, the computer will perform the identical act every time. The major attribute of the computer has been its ability to rapidly repeat the same tasks in the same manner.

In a manual system, there is division of duties (One individual performs part of the task and another individual performs the second part. Each checks the work of the other). On the other hand, in a computer system basically one person does almost every thing. Therefore, if a wrong product price is in the computer, all sales of that product type will be priced

erroneously. Under these circumstances, it may be more important to verify the accuracy of the process than to verify the accuracy for the results of processing. The concern is no longer inconsistency but rather erroneous consistency. The computer has no ability to think or reason, but is truly a machine which performs those tasks in a manner in which it has been instructed. If machine is instructed correctly, it will perform the tasks correctly.

3.1.2. Logical vs Illogical Processing:

People are expected to differentiate between right and wrong company policy, violations to that policy as a result of logical operation. Hence when things start going down, it is possible that people will identify those problems and take action. The computer is not logical from the perspective of reasoning but just as soon perform an illogical act as a logical one. It should be noted that illogical processing has not been a major concern in manual environments.

With the entrance of the fifth computer generation " Artificial Intelligence " this problem will be solved because computer now has the ability to think and give reasoning. One of the expert programs in this field is "expert accountant" which is described as an accountant placed in the computer ready for services at any time (Business Week, March 1982). These type of programs are doubted as to whether they solve accountants' problems or threaten them.

3.1.3. People vs. Machines:

Initially, people still prepared transactions, but machines did the processing, storage of data, and preparation of output.

An important change that occurs as computers take over processing is the switch from people-initiated transactions to computer-initiated transaction. For example a customer may enter an order which is given to a clerk and put into the computer system. Based on that one entry, the computer may generate transactions to ship the product, post the amount to the customer's account, reorder inventory, change the amount of available credit for the customer, initiate a back order if necessary, and produce transactions to charge sales tax and shipping charges.

The computer-generated transactions eliminate a lot of people work, but in the process some of the control provided by people is lost. These control characteristics that are lost from the system processing include :

- Human oversight of processing
- Analyze symptoms to identify the source of a problem
- Correct unplanned-for erroneous conditions
- Recommend the system changes in order to improve the effectiveness, economy and efficiency of operation
- On the other hand, machines have advantage over people, which include :
 - consistency of processing,
 - speed of processing,
 - ability to handle fluctuations in volume with minimal extra effort or time.

3.1.4. Slow vs. Fast Processing:

Machines are faster than people and thus the processing time to perform a transaction can be substantially reduced.

The slow processing of people allows them to think and interact with others to be sure that the intents of processing have been properly understood while the positive side of rapid processing of machines is that the transactions can be complete in a fraction of a second. Needless to say that we are now in a society where instantaneous response is demanded such that people want information when they want it and, only machines can satisfy this desire.

3.1.5. Simple vs. Complex Processing:

Since complexity of processing increases the possibility of error making, there has been a great attempt over the years to simplify processing so that it will be easier for people to perform their jobs.

When the computer was introduced, the complexity of processing in most organizations was increased. The characteristics of the computer enabled it to perform very complex tasks repetitively with great accuracy. Complexity was no longer a system concern as it had been in manual systems. For example in the pricing process, in the manual system, corporations attempted to establish one or two prices for each product price (which are available at different quantity levels). With the computer, this simplicity was no longer needed. Special prices based on families of products could be used like when selling a group of products we offer different price then

when we sell them alone. Hence, providing complex pricing offers competitive advantages to corporations.

3.1.6. Control Function In Manual vs Computerized Systems:

The control function in a manual system is performed by individuals mostly. On the other hand, in a computerized system, this function is shifted to the computer by edit routines including program checks to provide accuracy, completeness, and reasonableness of input flows through the system (Porter and Perry, 1981, p.8). Edit routines are systematic procedures that inspect and accept or reject transaction input according to validity or reasonableness of quantity, amounts, codes, and other data. Those errors or irregularities in data input can be detected when being entered into the computer.

3.1.7. Single vs Multiple Transaction Processing

Each time, a single transaction is processed in manual systems. As soon as the transaction has been processed, the next step will be processed as a single transaction by another individual. This process continues until the accounting cycle is completed.

Computer systems are connected, enabling information to flow from one system to another. This enables the entry of a single transaction into a computer and through the system, generating a series of additional transactions without human interaction. A single human transaction can initiate multiple computer transaction. This increases the impact of an error in any single transaction. The plans, procedures and controls that

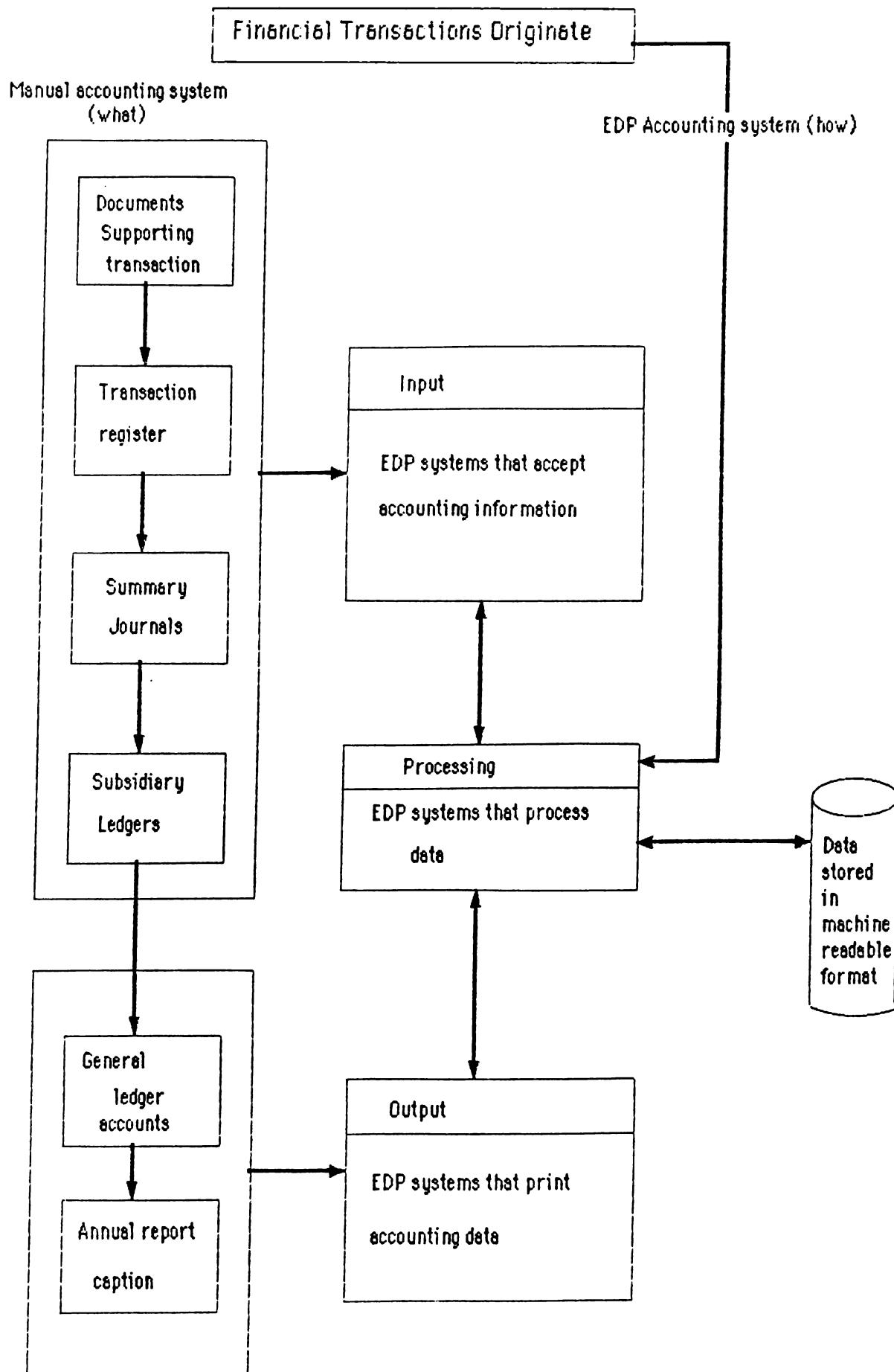


Figure (6) Comparison of manual accounting system with the automated one
 Reference: William E. Perry, "The Accountants' Guide to Computer Systems", 1982, p.121, John Wiley&Son

were effective in a manual environment may not be effective in an automated environment. In order to get an idea about the differences in the sequence of processing between the manual and computerized system refer to Figure 6.

The differences which are illustrated in Figure 6 may have either insignificant or catastrophic effect on the organization depending upon the amount of planning the organization has performed.

In summary, in this part, the differences between manual and automated systems have been expressed in terms of the system characteristic. Figure 7 shows the differences between manual and computerized systems.

Manual System Characteristics	Computer System Characteristics
Inconsistency	Consistency
Logical	Illogical
People	Machines
Slow	Fast
Simple	Complex
Single	Multiple
Individual	Computer

Figure 7. Manual/Computer Differences

3.2.- ACCOUNTING RISKS IN AUTOMATED APPLICATIONS :

3.2.1. Data Entry Error Risks : The data entry process involves two steps :

- Defining the need in a form acceptable to the computerized application data entry specifications. This data entry involves finding the appropriate codes for the data according to the rules of the computerized application.
- Recording that information into computer media by using the available input devices. For example, if a key-to-disk unit is available for input, the journal entry information is keyed directly onto a disk. If a terminal is used, the information is keyed directly into computer storage.

It is possible that errors can be made at the following stages during this process :

- * origination of data
- * data recording in preparation for entry
- * placing data onto the input form
- * recording the data to computer media
- * recording by the mechanical or electronic equipment

3.2.2. Improper Code Risk :

Computer systems operate more efficiently and economically using computer codes. If a wrong computer code is used, it is highly probable that the wrong process will occur. If a customer wants product A but orders B , the computer system will initiate the procedures to ship that customer product B. The proper structure and use of codes is important in assuring accurate processing.

3.2.3. Unidentified Data Risks:

The causes of unidentifiable data are numerous and include :

A- Data sent to an organization but not identified; such as sending an organization a check but not telling what those funds are to be used for or whom they are from.

B- Transactions with an erroneous identifier such as an invalid customer number.

C- Data entered before the proper identifier is established, such as purchasing an item on credit before one's customer account is established.

These unidentified transactions pose several risks :

- 1) loss of customer goodwill because to the individual entering, the transaction it appears the organization can not process data properly
- 2) The cost and effort to identify the data can be expensive
- 3) The accounts are susceptible to fraud and abuse

3.2.4. Unauthorized Transaction Risk:

Unauthorized transactions are defined as those transactions which are not processed in accordance with the intent of management. It is possible that transactions are within the scope of authority of an individual and within the rules of the system, but still not within the intent of management. For example, a supervisor may give an employee a raise greater than the maximum amount authorized by management. The supervisor may be authorized to give raises, the payroll system may accept the raise given, but the amount is in violation of the intent of management.

Unauthorized transactions may be intentional or accidental. Many times, people do not understand the rules of the system or the intent of management, and thus enter transactions that are unauthorized. The solution is a detailed definition of what is and what is not an authorized transaction and then enforcing that definition.

3.2.5. Lost Transaction Risk :

There are three major reasons that transactions can be lost :

- 1) Before entry into the computer system; control over transactions before entering into the automated application can be difficult and costly for intense customers sending in orders which are never received or lost in the mail room.
- 2) During the processing; due to both application system problems and hardware and software problems. Data may not be retrievable though being within the database as a result of structural problems of the database.
- 3) Having been rejected from the system for correction; not unique to automated application but increase due to automation.

3.2.6. Processing Mismatch Risks:

In computer processing most of the time one set of information is matched with another set. For example, when payroll rate increases are entered, they must be matched against the employees' master record so that the old pay rate can be changed.

Erroneous processing may result due to an inaccurate match or inability to match information which arise as follows :

- Programming error
- Wrong key used to match information
- Out of sequence condition on one of the two sets of information
- Information missing from one of the two files for matching purposes

3.2.7. File Out of Balance Risk:

It may be the case that control totals may not agree with the detailed information processed by or stored by automated application. For example, the detailed account receivable balances may not equal the accounts receivable financial total. This risk increases as the amount of time between reconciliations increase.

Out of balance conditions occur during processing and with data stored in computer files or data bases. The reasons for out of balance situation include :

- programming errors
- lack of balancing routines
- incomplete or inaccurate data and/or balance entered into the system
- timing of differences between manual and automated processing

3.2.8. Inadequate Audit Trail Risk:

Audit trails are used to both reconstruct and to substantiate processing. Reconstruction is needed in the event of problems. For example, if computer files are destroyed during processing, backup files, which are

audit trail records, are used to reconstruct processing from a point of known integrity to the point of the problem. Substantiation is needed to discover how a problem occurred, to verify to a customer that processing is correct and to permit auditors to verify the integrity of processing.

3.2.9. Transference of Errors Risk :

This risk occurs due to the passing of errors from one program or system to another. The error in one system causes no problem in that system, but is transmitted to the other one and causes a problem there. For example, a payroll calculation error may cause an error in the pension system.

Unrelated systems can cause transferring of errors. For instance, in a data base, system data may be entered by one system and used by many other systems. Hence, other data elements may be affected by the use of common data which in turn has a disastrous effect on an unrelated system.

3.2.10. Incomplete Accounting Entry Risk

Proper accounting entries require that all the debits equal all the credits. In many automated applications, it is not necessary to enter both sides of the accounting transaction; One side is entered and the other side is automatically updated. For example, if a customer orders a product, the sales order is entered, which automatically generates the accounting entry to reduce inventory, and charges the customer's receivable account.

3.2.11. Repetition of Errors Risks:

The repetition of errors does not necessarily mean the repetition of the same erroneous transaction. Errors can be repeated for any of the following reasons :

- Programming error
- Multiple entry of the same transaction
- Erroneous variable information in the automated application, such as a product price
- Erroneous constant information in the application system, such as the wrong withholding tax rate
- Hardware or software failure

The repetition of errors may be obvious like putting alphabetic data in a numeric field or may not be obvious such as using the wrong product price.

3.2.12. Fraud Risk :

The risks in computer systems for fraud are greater than the risks in manual systems. Most of the fraud in computerized applications involve only manipulation of input. Frauds can occur by identifying and using valid passwords to the fraud or entering unauthorized transactions using valid forms and procedures.

3.2.13. Noncompliance With Regulation Risks :

The regulations may address computerized applications. Hence, the satisfaction of these requirements is another type of application system requirement.

3.2.14. Inadequate Service Level Risk:

In some organizations users maintain manual records because the computer systems can not supply the needed information within the appropriate time span. Meanwhile in other organizations, users are purchasing minicomputers to satisfy needs that should be satisfied on the larger computer systems. The following conditions may effect the service level :

- Insufficient computer capacity
- Some users consume more than their fair share of resources
- Inefficient computer systems or procedures
- Improper assignment of work priorities
- Obsolete hardware or software which make special requests extremely costly and time consuming
- Miscommunication between users and data processing personnel

Large amounts of data funds can be wasted because sufficient information is not available at decision points or by users developing duplicate or alternative methods to get the information they need.

In summary, problems in an automated accounting environment stem from the risks within that environment. Therefore, the main risks that

may face an automated accounting system were pointed out. The magnitude of a risk should be future oriented. Hence, in many of the risks in automated systems, there is no historical experience to estimate the future magnitude of the risk. However, the potential loss associated with a risk that has not yet happened must be estimated. It is only through the identification of new risk and determining the magnitude of those risks that appropriate counter measures can be designed. Figure 8 points out to some procedures that may be taken in order to minimize these risks.

Data Entry Risk	<ul style="list-style-type: none"> - have formalized procedures for entry of data. - People preparing the input must be adequately trained
Improper Code Risk	<ul style="list-style-type: none"> - The documentation used to lookup codes must be easy to use - Use meaningful codes
Unidentified data risk	<ul style="list-style-type: none"> - Have special account or identifier established to hold unidentified data - Have regular reports presented to management for these unidentified data according to their date of entry
Unauthorized transaction	<ul style="list-style-type: none"> - A detailed definition of what is and is not an authorized transaction
Lost Transaction Risk	<ul style="list-style-type: none"> - Control must be maintained over transaction during their recording and process and after they have been rejected
Processing Mismatch Risk	<ul style="list-style-type: none"> - Matching process must occur after the appropriate info is entered - Reasonable steps must be taken to assure the accuracy of the keys used for matching
File Out of Balance Risk	<ul style="list-style-type: none"> - Manual control totals must be maintained independently of the application system when computers are balanced to manual totals - The detailed amounts must be reconciled to the control totals on regular basis
Inadequate Audit Trail Risks	<ul style="list-style-type: none"> - The org. must develop an audit trail policy on a cost-effectiveness basis
Transference of error risk	<ul style="list-style-type: none"> - All the programs using data elements must be identified

Figure 8. Procedures to Minimize Risks

	<ul style="list-style-type: none"> - The integration of the programs must be identified
Incomplete Accounting Entry Risk	<ul style="list-style-type: none"> - Accountants must review the system to ensure that complete accounting entries are processed
Repetition of Error Risk	<ul style="list-style-type: none"> - Certain procedures and standards must be put forward for testing the application system - Outputs must be monitored carefully
Fraud Risks	<ul style="list-style-type: none"> - Control personnel must be trained in fraud prevention and detection techniques
Noncompliance with Regulation Risk	<ul style="list-style-type: none"> - The accounting policies and procedures must be identified to the data processing department
Inadequate Service Level Risk	<ul style="list-style-type: none"> - Some planning is required for the service level to achieve its objectives

CHAPTER 4.0 - ACCOUNTING SYSTEMS FOR COMPANIES NEW TO AUTOMATED ACCOUNTING

In this chapter, application of an automated AIS will be discussed. From the previous chapters, we have seen the importance of automated accounting systems. One of the easiest and quickest ways of changing a manual system to an automated one is by using a readily available accounting software. However, in order to select the appropriate package, certain factors must be taken into consideration. These will be mentioned in the first part of this chapter.

After these factors were taken into consideration, Dac-Easy Accounting, version 2.0 was selected. This package was designed to process accounting without deep knowledge of accounting principles (some basic concepts of accounting are required to get the most out of the system). The package was used to convert a manual system for a small firm in the iron and steel industry called "Cinar Demir Ticaret, Cinar Gungor" to a computerized one. This conversion process will be explained briefly in the second part of this chapter.

Finally, an evaluation of this package will be done according to the experience gained from working with this package, even though all of its features were not used.

4.1. - FACTORS TAKEN INTO CONSIDERATION WHEN SELECTING ACCOUNTING SOFTWARE

In selecting an accounting software, several factors must be taken into consideration.

4.1.1. Functionability :

The application software chosen must provide the features and capabilities needed to automate the work that has been done manually. Therefore, in order to select the appropriate accounting software, it will be necessary to analyze and determine the organization's information and service needs. In the process there will be a need to define the organization's critical success factors, which are those characteristics unique to the business that dictate success or failure. They are the objectives that must be achieved in order to succeed. As a result, the accounting software chosen should facilitate the tracking and measurement of these critical success factors.

4.1.2. Performance and Usability:

The user must also consider, how easy it is to install and use the application software. Ideally, the software should be easy to use and learn, work perfectly, and interface, or link properly with all related applications. Well-designed software applications are written to be as intuitive to use as possible. Intuitive applications closely parallel the manual functions that are being automated and provide logical and easy transitions as the user moves from one activity to another.

One of the most time consuming activities is the initial setting up of the database. Most companies hire a temporary data entry clerk. Therefore, another way is to buy accounting software that will simplify this process. The point is to save human effort, not computer processing.

4.1.3. Support:

This includes all the information that will help in installing and learning how to use the program. If a software package can be used with little or no prior training, the program is said to be user-friendly. However, it is difficult to design a program with which the user can perform complex tasks without the need for some level of training. A solution that has been provided for this problem is to have "context-based" help that the user can request at any time while the application is running. With this type of help, the program "knows" what step of the program the user is working on and responds with information that helps to relate to the user's current activity. This "context-based" help is known as on-line help which means that the help information is available on disk and is accessible from within the program. However it is impossible for programmers to anticipate every potential user error or problem. Therefore, most application developers supplement their on-line help facilities with written software documentation and other training materials. Documentation is a written description of what a software application does and how it works. Meanwhile, training is offered in many different forms. One way is self-training through computer aided instruction (CAI) courses. Tutorials are also included.

Taking into consideration the previous factors, Dac-Easy Accounting was

selected. Each factor will be taken and evaluated separately:

1. Functionability :

Dac-Easy provides the main functions for any accounting system like the general ledger, accounts receivable, accounts payable, purchase order, billing, inventory/services and forecasting. These functions are important to the firm that has been selected.

2. Performance and Usability:

The installation of Dac-Easy is really easy. The package's applications are intuitive, therefore this simplifies its ease of using. This was important for the firm because it did not have a specific accounting department or even experienced accountants. This package also does not need any experts for the initial setting up of the database.

3. Support:

Dac-Easy is user-friendly to some extent, as it provides a semi-context sensitive on-line help, is menu driven, tutorials are provided and finally documentation is satisfactory.

Considering the above facts, software that will best meet the needs of the business may be selected, reducing the inadequate service-level risk.

4.1.4. What an Accounting Package Produced in Turkey Provides

In this part, Erokomp, produced by EROKOM A.Ş. will be evaluated in terms of functionability, performance and usability and support to give an idea for making a comparison with Dac-Easy Accounting.

4.1.4. A. Functionability

Erokomp is an integrated accounting software consisting of seven modules. These are a) Financial Accounting b) Customer Current Account Balances and Aging c) Inventory Control d) Billing and Sales Analysis e) Check and Notes Payable f) Payroll g) Labels

4.1.4. B. Performance and Usability

This package also has the drawbacks that an integrated package possess when considering the realities in Turkey. Some customers may not want billing, however for the package to update the inventory, billing is necessary. This reduces flexibility. Nevertheless, there are independent modules for say inventory control, financial accounting in Turkey such as those offered by Link Ltd. .

4.1.4.C. Support

They offer 9 hours of free training, inform customers of any changes in either version or any other law. However, it is heard that customers are not very much pleased with support.

4.2. - DAC-EASY ACCOUNTING

4.2.1. Working with Dac-Easy Accounting:

1. Defining the Files :

The first step was to reserve space in the hard disk for all the accounting data. Sample chart of accounts was used. The computer displayed the instructions to transfer the chart of accounts, financial statement format, and the general ledger interface table to the file directory. Five questions were asked :

How many accounts in your chart of accounts ?

How many Customers do you have ?

How many Vendors do you have ?

How many Products and/or Services do you have ?

What is the maximum number of invoices do you have per day ?

The answer to the first question appeared automatically as 350 since the sample chart of accounts was used. Next, the number of customers was entered as 300. The number of vendors was entered as 60. Then, the total number of both products and services were entered as 20. Finally, the maximum number of invoices per day was entered as 20, too. Dac-Easy permits file expansion through file rehash which is automated. Therefore, accuracy to those answers are not vital as modifications are possible.

Having defined the files, the file creation and maintenance menu is used

to set-up revenue/cost department by inventory.

Next, company information, name and address, were entered which appears at the first few lines of each report. Then, some of the accounts of the sample chart of accounts were modified by selecting option one (Chart of Accounts) of the File Creation and Maintenance (Figure 9) as follows:

- 11031 Kasa Hesabi
- 11021 Bankalar Hesabi
- 11071 Mal Alis Hesabi
- 4101 Mal Satis Hesabi
- 210461 Odenen KDV

The purpose of this modification was to make these accounts most suitable to the system that is being used, because the manual system should be parallel to the computerized system. The package is based on accounting principles used in U.S.A., whereas in Turkey, a somewhat different form of accounting principles are being applied. Therefore, the closest accounts in the American system were chosen to satisfy the firm's requirements. This included the substitution of Federal Income Tax as "Odenen KDV".

2. Collecting Data :

First, information required by Dac-Easy to process accounts receivable component was collected. A customer list (Figure 10) was prepared by the data taken from Sales Invoices File (Appendix A). A code was assigned to each customer. The first letter of each customer was taken to represent the first digit of the code and the last digits were given a number; like

01/01/80 00:05 AM	DAD EASY Accounting 2.0 CINAR DEMIR TICARET	LHF
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FILE CREATION AND MAINTENANCE

<p>GENERAL LEDGER</p> <p>1 Chart of Accounts 2 Financial Statements 3 G/L Interface Table</p> <p>INVENTORY/SERVICES</p> <p>4 Products File 5 Services File 6 Define Cost System</p>	<p>ACCOUNTS RECEIVABLE/PAYABLE</p> <p>7 Customers File 8 Vendors File 9 Messages File 10 Statement Messages</p> <p>COMPLETE SYSTEM</p> <p>11 Company ID. 12 Invoice/P.O. Numbers 13 Billing/P.O Codes Table</p>
---	---

Enter your selection ==>

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

Figure 9. File Creation and Maintenance

01/01/80 00:05 AM	CUSTOMER FILE MAINTENANCE CINAR DEMIR TICARET	LHF
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Customer Code :	A00002	Type (0=Open B=Balance):	0
Name :	AKS INSAAT LTD. STI.	Sales Person :	
Contact :		G/L Department:	
Address :	Bestekar sk. 39/B	Discount % :	0.00
City :	K.dene/ANK.	State :	TR
Zip Code :	-	Discount Days :	0
		Due days :	0
		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.	Last Year	This Year	Forecast	Variance	%
# Invoices :	0	0	0	0	0	0.0
\$ Sales :	0	0	0	0	0	0.0
\$ Costs :	0	0	0	0	0	0.0
\$ Profit :	0	0	0	0	0	0.0

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

Figure 10. Sample Customer File

A00001 representing Akcelik. Then, customer names and addresses were entered. For payment control, the open invoice method was used to provide the most complete information which permitted control of customer balances invoice by invoice. Most customers do not pay their debts at the time of purchase and the open invoice method provides the opportunity to keep customer account open until full payment is made. The discount percent that the package provided was not used since, in steel industry, in Turkey firms do not use percent discount. Hence, discount days were not used. The tax rate used while billing each customer was entered as 10 % (KDV).

The data for preparing the vendor list were taken from the purchase invoice file. The vendor list was prepared in the same fashion as the customer file (Appendix B).

The next step was to create the products in inventory file (Figure 11). The firm sold construction steel and transportation services of the big dams. 6-32 mm round steel was treated under the name coded as "MUHTELIF 0". The other files opened were given the codes "Nerv.", "CIVI", "EL ARABASI", "MUHT. KOSEBENT". Next, each product was described as "Insaat Demiri". Unit of measure was entered as kilogram with fraction being 1. Sales price was not entered since there is a wide fluctuation in price, in steel industry. Products were taxable. The services were coded as "Nakliye1,2; The first one having kg. as unit of measure and the other having unit of measure "units". Therefore, the product coding was done in a meaningful way so that this would reduce the risk of improper coding.

01/01/00 00:09 AM		PRODUCT FILE MAINTENANCE CINAR DEMIR TICARET				LHF	
Product Code :		Description :					
Measure :	Fraction :	0	Dept.:	Bin:	Vendor :		
Sales Price :	0.000	Taxable (Y/N) :	Y	Last Sale Date :	/ /		
Minimum :	0	Reorder :	0	Last Purch. Date :	/ /		
Lst.Purch.Price :	0.000	Std. Cost :	0.000	Avg. Cost :	0.000		
On Hand Units :	0.000	Dollars :	0.000				
Committed Units :	0.000						
On Order Units :	0.000						
STATISTICAL INFORMATION							
	Yr.Bef.	Lst	Last Year	This Year	Forecast	Variance	%
Units Purch. :	0		0	0	0	0	0.0
\$ Purchase :	0		0	0	0	0	0.0
Units Sold :	0		0	0	0	0	0.0
\$ Sales :	0		0	0	0	0	0.0
\$ Cost :	0		0	0	0	0	0.0
\$ Profit :	0		0	0	0	0	0.0
Times Turn :	0.0		0.0	0.0	0.0	0.0	0.0
Gross Return :	0		0	0	0	0	0.0

F1-Help F6-Delete F7-Enter Stock F10-Process ESC-exit

Figure 11. Products File

Merchandise Received from Purchase Order #				
Vendor Code:		Remark:		
		Via FOB Your Ref. Dur Ref.		
Disc. Days	0	Disc. %	0.00	Due Days 0
Item #	Desc. Ordered	Received	Back Ord.	Price Disc. Extended
Sub Total	Sales Tax	Total		Net to Pay
0.00	0.00	0.00		0.00

F1-Help F6-CANCEL F10-Process ALT D-Delete Line

Figure 12. Merchandise Received

3. Daily Accounting Tasks:

a). Purchasing : The firm does not use purchase orders. Hence, receiving product purchased routine was used (Figure 12). The next step was to print merchandise received prior to running the purchase order posting process. This routine updates the product file with merchandise received. The posting process also effects the general ledger transaction file which reflects debits to the inventory and Odenen KDV. Once merchandise received has been entered, Dac-Easy automatically updates the vendors' open invoice file with the new liability. By using "enter payments" in the accounts payable menu, all the outstanding invoices will be displayed (Figure 13). Then, having moved to the invoice number field, the amount paid was entered. The field "to apply" decreased and the field "applied" increased by the same amount. Here, F9 served the purpose of automatic payment which would reduce the risk of data entry error. Dac-Easy's flexible payment report would help in the selection of invoices to pay but I did not use it (routine 6 in the accounts payable menu).

If data were needed to be corrected in the merchandise received routine before posting, the record was simply retrieved and the necessary fields were edited. Before posting, it was necessary to reprint the merchandise received and the journal. This feature protected against posting information that has not been reviewed. Meanwhile, if a transaction was already posted before detecting an error, someone has to create a reverse entry which is a commonly accepted method for correcting errors and leaving an audit trail. In that case, the merchandise received is entered with negative values. Having entered, the merchandise received should be printed for review.

PAYMENTS AND ADJUSTMENTS						
Transaction # :				Date :	01/01/80	
Vendor Code :				Check # :		
Name :				Amount :	0.00	
Transac. Type :				Applied :	0.00	
Account # :				To Apply :	0.00	
<hr/>						
Inv. #	Date	Due	Amount	Disc.Avail	Amt.Applied	Disc.taken
<hr/>						

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

Figure 13. Payments and Adjustments

Customer Code:		Remark:		Invoice #	
				Via FOB Your Ref. Our Ref.	
Disc. Days	0	Disc. %	0.00	Due Days	0
Inv. #	Desc. Ordered	Shipped	Back Ord.	Price	Disc. Extended
Sub Total	Sales Tax	Total	Fmt.Ref.	Payment \$	Net to Pay
0.00	0.00	0.00		0.00	0.00

1-Help F6-CANCEL F10-Process ALT D-Delete Line

Figure 14. Billing

b). SELLING

Once a sales transaction occurred, Option 1 of the enter invoices in the billing menu was chosen for billing purposes. The aim of the billing was to notify the customer of monies owed (Figure 14). Having entered the customer code, the name and address appeared automatically. The product codes were entered to advance to the next field. Pressing F10 permits entry to the advance reference field which is used for any payment received with the order, since full payment was not received any time the customer debt appeared in the net to pay field. Having finished with the invoices, they were printed for review. Any corrections were made by simply calling up the invoice number, modifying and exiting by pressing F10 twice.

Cash transactions were entered in the "Cash Receipts Routine" which is option two of the accounts receivable menu (Figure 15). Having written the customer code, the name appeared automatically. Transaction type was entered P (payment). The account number was 11021 which is the Bankalar Hesabi. When the payment amount was entered all the open invoices for that customer were displayed. Then, after moving to the invoice number column directly, the amount received was entered. The field "To Apply" was then decreased and the field "Applied" increased by the same amount. However, to save key strokes, F2 could be pressed and the payment would be applied automatically to the invoice amount where the cursor was located. To save the transaction, F10 was pressed once the payment had been applied. If a mistake was found after pressing F10, the transaction was simply recalled in the same routine and F6 was pressed.

CASH RECEIPTS AND ADJUSTMENTS						
Transaction # :		Date :		01/01/80		
Customer Code :		Check # :				
Name :		Amount :		0.00		
Transac. Type :		Applied :		0.00		
Account # :		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 15. Cash Receipts and Adjustments

The system then prompted for confirmation. Next either (Y) or (N) was entered and proceeded accordingly.

All transactions entered through the cash receipts routine need to be reviewed for accuracy before posting to the general ledger. The cash receipt journal was used to verify the deposits to the bank affected.

Once all the cash receipts were correct, option five of the accounts receivable menu was selected to post these transactions to the customer file and to the general ledger transaction file. A backup of the files was taken before doing this.

After the process was finished, the screen displayed the total amount sent to the general ledger.

c). Entering the General Ledger Transactions :

At the very start, the balances of all the accounts in the chart of accounts was entered. It was remembered that only the balances of the detailed accounts were needed because all upper level accounts were automatically receiving their information from the lowest levels. While preparing the list, accounts receivable, accounts payables or inventory were not included. 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, because they were sources of money.

Each of the transaction journals in the general ledger had as a transaction number the date when the transaction was generated in the format MMDD (month-day). There is a possibility that any of these transactions may be reviewed when the corresponding code has been entered. However, no modification is permitted. This is a feature of Dac-Easy for protecting the balance integrity between modules by prohibiting the modification of these journals. The journal code that was selected was GJ that stood for General Journal. Dac Easy provided an unlimited number of journals which served for flexibility. Having identified the journal, a transaction number ranging from 0001 to 9999 could be entered. If the transaction already existed, then its data would be displayed for editing, deleting only if it has not been previously posted. The date was automatically displayed, but could be changed. Next, the account number was entered for the debit or credit entry. The account name from the chart of accounts was displayed automatically. If a wrong entry was made so that the account number entered was not found, or was not detail account, it was rejected. Only detail (the lowest level) accounts were allowed to receive transactions directly. General accounts, i.e., upper level accounts were updated automatically by the posting process.

After a valid number was entered into the account number field, the account description from the chart of accounts was automatically displayed. In this way, an opportunity was given to verify that the accounts selected was correct. Upto 24 characters were permitted to enter a description for the debit or credit being entered as a default. The description for the previous line appeared automatically but could be modified. Next, the debit amount of the transaction was entered and the total debits fields at the bottom of the screen was incremented and the cursor was positioned at

the account number field of the next line. The same was true for a credit entry. When the last account number of the transaction was entered, F9 was pressed and the right amount was placed in the right debit or credit column. The purpose of this was to save keystrokes and assure accuracy. After all the line items were entered F10 was pressed to save and move to the next transaction. While creating line by line transactions Dac-Easy displayed the total debit and credit during this time. One is free to go to any line and edit the amounts; the totals would change accordingly. One thing that was not permitted was to leave the transaction while it was out of balance. This would serve the purpose of reducing out-of-balance risk. The F10 key did not work until total debits equaled total credits which is one of the vital principles of accounting.

In order to delete a transaction that was entered in the G/L transaction entry routine, the transaction was recalled by its journal and number and when it was displayed on the screen, F6 was entered for deletion. The transaction was then erased from the file. If the transaction had already been posted, the F6 function was disabled and an error message would appear. This maintained 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).

Option two of the general ledger menu gives the flexibility to print any journal created in the general ledger as well as those summary journals which were created in the billing (BI), accounts receivable (AR), accounts payable (AP), purchase order (PO), and inventory (IN). For those transactions created within the general ledger, i.e. the expense account, the

GENERAL LEDGER TRANSACTION ENTRY				
Journal... :		Transaction #...	Date...	
Acct.#	Account Name	Description	Debit	Credit
Total Debits :		Total Credits :		

F1-Help F2-Difference F6-Delete F9-Auto Entry F10-Process ALT D-Delete line

Figure 16. General Ledger Transaction Entry

print journal routine not only provided the required audit trail but allowed for accuracy review. The general ledger transaction file was not erased until the end of the month process was run.

The final activity was to print the Financial Statements. Dac-Easy gives the user, the opportunity to design financial statements in the manner preferred. However, since the easiest way of getting started was to use the standard financial statements that provided basic but complete information, no new design was made. By selecting routine 7, option 1 in the general ledger menu, printing was done (Appendix C).

In order to get information about the balance and activity of all accounts up-to-date, the trial balance was printed by selecting option 5 in the general ledger (Appendix D).

The general ledger journal gives information for supporting every

transaction reflected in the general ledger account transaction-by-transaction for a given period. This provides the perfect audit trail as well as up-to-date account balance information (Appendix E).

4.2.2. Dac-Easy and the Automated Application Risks

Since the risks that may be faced from automating an accounting system were mentioned, certain procedures must be taken either by the package or the individual that is responsible for this conversion process in order to minimize these risks. Figure 17 illustrates a description of these risks and how they were dealt with during the application of Dac-Easy.

4.2.3. Evaluation of Dac-Easy Accounting:

4.2.3.A. Features:

The general ledger, accounts receivable, accounts payable, purchase order, billing, inventory/services and forecasting are the functions that Dac-Easy can handle (Figure 18). There are other complementary modules such as a payroll module, a custom report generator, the utility program Dac Easy Mate, and an accounting tutorial.

More than one month can be kept open at a time. Ledger transactions can be entered but can not be posted for the current month if you have not closed the previous period. This causes some inconvenience such that it becomes difficult to get the current period financial statement if you want to keep last month open.

Accounting Risk	Description	Example	Dac-Easy
1.Data Entry Error	Input being entered into the computer system contains an error	An Order Quantity of ____kg of Muhtelif O when only____kg were desired	Some keystrokes were saved like when entering the product code its name occurred automatically
2.Improper Code	The code used to represent a name, product, etc.is improper	Customer wants Muhtelif O but orders Nerv. The Computer will initiate the procedures to ship Nerv.	The product coding was done in a meaningful manner by using a code that is closest to the product name "CIYI", "MUHTELIF O"
3.Unidentified data	The Information entered into the computer system can not be identified with any existing entity within that system.	Cash received from customer A00023, but the account receivable system does not show a customer with that code.	This problem was not faced. But if faced, a dummy customer would be used to collect this type of data until they are identified.
4.Unauthorized transactions	A transaction was entered into the automated application which is not in accordance with the intent of management	Giving an employee a raise greater than the maximum amount authorized by management	This problem was not faced because the firm is not that big.
5.Lost Transactions	Information is lost before entry into a computer system, or during processing or after it has been rejected.	A transaction is rejected because an improper code is detected and then lost during the correction process.	The program was malfunctioning in the sense that some of the inventory items did not exist although they should be there.To overcome this DEA was rebooted
6. Processing Mismatch	Information is processed against the wrong master information	The change in the KDY rate from 10% to 12% these must be matched with the customer master record.	This change occurred in 1986. All the customer tax rates in the customer file were changed.

Figure 17. Risks

Accounting Risk	Description	Example	Dac-Easy
7. File out-of Balance	The sum of detail records does not equal the computer total or this does not equal the manually maintained total	The individual account receivable detail records do not equal the accounts receivable control total	The Account receivable module shows the detail records. On the other hand the accounts receivable in the general ledger is a control total because it contains a summary.
8. Inadequate Audit Trail	The audit-trail is insufficient to permit reconstruction of transaction processing	A customer asks for supporting information on amounts billed to that customer, but the computer system is unable to locate the supporting document	The posting process in any module can not be done without printing the outputs for that module like in the Billing module, all invoices have to be printed. Besides, backups are also recommended from the system before posting for reconstruction purposes.
9. Transference of errors	The error in one system causes no problem in that system, but is transmitted to another system and causes a problem there	An alphabetical character is included in the order quantity field in the billing system. when the alphabetical quantity is transmitted to the inventory system it causes an error there.	This problem was not faced The data in Dac-easy is formed in such a way that it can be used by all systems
10. Incomplete Accounting Entry	The information entered into the computer is not a complete accounting transaction. Complete accounting entries require all debit equals credits	When a customer orders a product and the computer system automatically generates shipping charges, sales tax, salesmen commission etc.	For each customer, a separate file is open in which the tax rate, discount rate, credit limits salesperson etc. can be identified.
11. Repetition of Errors	The error within the computer system is repeated for all conditions with the same characteristics	A wrong product price is entered into the computer and all of that type of products were billed at a wrong amount	The package forces the user to print the invoices before posting, for control purposes

12. Fraud	A scheme is initiated to remove money or resources from the organization	An employee deletes unpaid open items in an accounts receivable system so that a colleague will not have to pay for items purchased	The password was put for security purposes, but it did not work efficiently because by pressing enter twice, it was possible to enter the module
13. Noncompliance with regulation	Procedures required by regulatory agencies are not complied within the automated application	An organization is required to delete certain type of info about employee after one year but fails to do so.	The package provides the user the ability to type the output reports in several manners.
14. Inadequate Service Level	Users of automated application do not receive the desired results on time	A credit manager does not receive the accounts receivable aging report on the desired date due to unavailability of computer time	Certain factors must be taken into consideration when selecting software functionability, useability, support.

```
01/01/80          DAC EASY Accounting 2.0          LHP
00:18 AM          CINAR DEMIR TICARET

MAIN MENU

1  General Ledger
2  Accounts Receivable
3  Accounts Payable
4  Purchase Orders
5  Billing
6  Inventory
7  Reports
8  Forecasting
9  End of Period Routines
10 File Creation and Maintenance

Enter your selection ==>

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

Figure 18. Features

There is a mix of batch and on-line processing which functions well. General ledger journal entries are accepted in batches. This allows editing the entries before they are permanently posted to the books. Transactions are processed immediately in other modules. This helps to ensure that time sensitive reports such as customer account balances are upto date.

Upto six alphanumeric characters can be used to define the general ledger account number. Also either revenue or cost centers can be used to classify financial results in more detail.

4.2.3.B. Performance:

In order to eliminate disk swapping, it is highly recommended to work on hard disk.

Case sizes can be defined in inventory and fractional shipments can be

handed. For instance, if goods are sold in cases of 24 and the customer buys 30, the program will know that 1.6 cases shipped means that one case six units, not six tenths of a case.

Also, forty operating messages can be created associated with specific vendor or customer accounts.

One of the disappointments about the program is that, it remains printer bounded. When a quick check of financial status is wanted, a full printed report has to be prepared. This inhibits quick financial monitoring.

The space reserved for inputting permitted the entry of no more than 99,999,999 TL. This problem was solved by removing the dot before the kr. digit, hence gaining three more spaces. This was done by using PC Tools version 4.2 , through its view/edit function.

The other problem was that, the program did not respond to certain comments. For instance, the password option was not functioning. By pressing enter twice it was possible to enter the module.

Another was that, the program did not stop printing by pressing escape (ESC) although, the command on the screen said " Press ESC to stop printing".

The program was malfunctioning in the sense that some of the inventory items did not exist although they could be there. To overcome this problem DEA was rebooted several times only to discover that the inventory item did exist. Therefore this type of problem lead to the lost

transaction during processing risk.

Although the program allows for file rehash, it is advised that enough space be allowed from the very start so that it will not be needed. Because, it is not safe, as it is mentioned in the manual, it is dangerous.

It is seriously recommended that you take backup, preferably by using PC Tools which would be used for reconstruction purposes to reduce the risk of inadequate audit trail.

The program does not allow the posting of invoices before printing them all which is vital for auditing purposes. Also it forces the user to control the outputs once more, accordingly reducing the repetition of errors risk.

4.2.3.C. Documentation:

It is easy to understand the documentation of Dac-Easy. The section on the basic principles of accounting is not very complete, rather short.

The four page index is too skimpy to sufficiently cover all topics. In order to find the right information, a lot of time has to be spent flipping through the manual. Moreover, all of the pages are not numbered.

Semi-context sensitive on-line help forces to scroll down a screen or two to find the relevant help. However, fully context sensitive help that gives relevant information without searching would be more preferable, however.

4.2.3.D. Ease of Learning:

The installation procedures are easy. The programme copies files to the hard disk and calculates the proper file sizes according to the estimated transaction volumes.

Using the standard chart of accounts, starting up books is easy. If the standard chart of accounts is not used, the account numbering scheme has to be organized which requires some time and effort. There is not much guidance in the manual in this important area. Therefore, it is advised to follow the design of the sample chart of accounts.

The program is completely menu driven. There are some function keys to control common operations which are described at the bottom of the screen. The accounting tutor offers an extra learning help which I did not use.

4.2.3.E. Ease of Use :

The feeling of getting lost did not exist throughout the programme. However, on line inquiry capabilities when processing of transactions are weak. For instance, while making a journal entry if an account number is forgotten, then the user is lost. The opportunity to browse through the chart of accounts during the journal entry procedure is not given.

The package does provide a rehash utility that can expand files when required so no need to be accurate from the very start in defining the size of the files.

4.2.3.F. Error Handling:

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

Error messages were helpful throughout the program, although they would be more helpful if they were more specific.

CHAPTER 5.0 CONCLUSION

One of the aims of this study was to show that the time has come to computerize the manual systems of the small and medium sized firms. Accounting has been used only to provide information on the general performance of the firm mostly to government, i.e. external entities. However, recently accounting information has been started to be considered as a feedback mechanism which is important for any organization to survive.

Turkish firms, especially small and medium sized ones lack the speed of accomplishing daily tasks and accuracy of information. Therefore, the cheapest and easiest way to solve the problems of these firms is through readily available accounting software.

The difference between an accounting system and an accounting information system must be apparent to managers. The accounting system that we all are familiar with, process certain kinds of events, which are known as transactions. On the other hand, information system which is to some extent a new concept, processes accounting transaction plus many other kinds of data and events which ordinarily are beyond the scope of accounting systems.

The automated system will allow the organization data to be readily accessible within seconds.

In order to be able to function in an automated environment, one must go through the process of understanding the differences before one can

effectively use and control the automated processing environment.

The differences between manual and automated systems should be clear. The plans, procedures and controls that were effective in a manual environment may not be effective in an automated one.

Risks in automated applications can be traced to the differences between manual and automated processing.

For many of the risks in automated systems, there is no historical experience on which to estimate the future magnitude of the risk.

Risks are the basis for control; and until the new and increased risks in an automated environment are understood, the development or evaluation of the adequacy of automated control can not be assisted.

During the first year of the application of an automated system, manual records should be maintained also, because of the risks that were mentioned.

Selecting computer software evolves into a discovery period. In selecting software several factors must be taken into consideration like functionability, performance and usability, support.

If a firm decides to computerize, it is preferable to select the software first, because many of them run of specific hardware configuration.

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Perry W. E. , The Accounting Guide to Computer Systems , John
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APPENDICES

APPENDIX A

SAMPLE CUSTOMER LIST

A00001
Akcelik A.S.
Bestekar Sokak 3/5
ANKARA, TR
() -

A00002
AHMET CIFTCI
Osmancik T.C.Ziraat Bank. Ins.
Konur sk. 15/22
Kizilay/ANK., TR
() -

A00003
ABDURRAHMAN DEMIRCI
Kucuk Kumla P,T.T. Santral
Binasi insaati
GEMLIK, TR
() -

A00004
ALAYBEY HANECIOGLU
Keresteciler Cad. 10/A
BAYBURT, TR
() -

A00005
AKSULAR TIC. KOLL. STI.
Izmir Caddesi 48/13
ANKARA, TR
() -

A00006
ALTES ALIMUNYUM
Saricam sk. 36
ANKARA, TR
() -

A00007
AND PEKER ORTAKLIGI
Merkez Bankasi Insaati
ANKARA, TR
() -

A00008
AKTEPE SOSYAL KONUTLAR
Osman Altintas
Merkez Camii Idare Heyeti
ANKARA, TR
() -

A00009
ATILLA DOGAN INS.TIC.A.S.
Bestekar Sokak 72/5
ANKARA, TR
() -

A00010
ALI GUVEN
Sanayi Carsisi No:59
Beypazari/ANK., TR
() -

A00011
ALIMSAN ALIMINYUM DOGRAMA

ANKARA, TR
() -

A00012
AR INSAAT VE TICARET A.S.
Hosdere cad. No:148/3
Y.Ayranci/ANK., TR
() -

A00013
AHMET BEYAZIT
2811 Ada 28 Parsel Insaati
Ayranci/ANK., TR
() -

A00014
ALI UNAL
2855 Ada 2 parsel
Dikmen/ANK., TR
() -

A00015
ALI SAYAL
Ihlamur sk. 7/2
Etlik/ANK., TR
() -

A00016
AHMET PERVAN
P.T.T. Insaati Santiyesi
KIRIKKALE, TR
() -

A00017
AHMET TOPSAKAL
Istiklal Cad. 76/A
Akcaabat/TRABZ., TR
() -

A00018
ALI AKGEDİK
Ata san. 4. Cad. No:9

ANKARA, TR
() -

A00019
AHMET COSKUN-OSMAN YURDAKUL
5349 Ada 14 parsel ins.
Bulbulderesi cad.Bakkal duragi
ANKARA, TR
() -
A0002

ANKARA, TR
() -

A00020
AKS INS.SAN. VE TIC.LTD.STI.
1.cad. 25/6
B.evler/ANK., TR
() -

A00021
ABDULLAH AKSU
Bentderesi Cad. No:1
ANKARA, TR

A00022
AYDINEL ALTINTAS
Bilir sk. 48/A/6
K.esat/ANK., TR
() -

A00023
ATILAY AYANOGLU
Guzeltepe Mah.
121 Ada 38 Parsel Insaati
KIRIKKALE, TR
() -

A00024
ATALAY TARHAN
P.T.T. insaati
Cifteler
ESKISEHIR, TR
() -

A00025
AHMET AKPINAR
Demir Sanayi Edremit Cad. 24/A
ANKARA, TR
() -

A00026
ALI ARSLAN
Sarigol Sk. 29
Siteler/ANK., TR
() -

A00027
AHMET YURDAKUL-HASAN SARUHAN
1485 Ada 14 parsel insaati
B.Evler/ANK., TR
() -

A00028
AYAL Ins.San ve Tic.Ltd.Sti.
Cevre sk. 17/12
K.dere/ANK., TR
() -

A00029
ANELIT LTD.STI.
Sanayi Cad. 17
Ulus/ANK., TR
() -

A00030
ALCE LTD. STI.
Saricam sok. 44/C
Siteler/ANK., TR
() -

A00031
AKTURK A.S.
Anit Cad. Meydan Apt. 4/3
Tandogan/ANK., TR
() -

A00032
ATILLA ATESYAKAN

ANKARA, TR
() -

AHMET BALABAN
D.H.M.I. Genel Mudurlugu
Lojmanlari Cati Tadili
ANKARA, TR

()

A00034
AYDEMİR ZORAL - DEMİR ENGİN
Hemşehri sk. 5
G.D.Pasa/ANK., TR
() -

A00035
AHMET KARADAĞLI
T.Z.D.K. Lojman İnsaati
ANKARA, TR
() -

A00036
ALMES ALİMINYUM
Camlitepe sk. 37
ANKARA, TR
()

A00037
ATIF AKTÜRK VE ORTAĞI
4522 Ada 4 Parsel
İlkeş sk.
ANKARA, TR
()

A00038
AYDIN ÇELİKKÖL
Sınyuva Merhale sk.
6027 Ada 19 Parsel inşaatı
ANKARA, TR
() -

A00039
ASER LTD. STİ.
K.Karabekir cad. Y.Turan mah.
4. sk. 7/21
ANKARA, TR
() -

A00040
AKYÜZ İNŞAAT VE TİC.LTD.ŞTİ.
5957 Ada 15 Parsel inşaatı
Kecioren/ANK., TR
() -

A00041
ADİL ÇÖSKÜN GÜRSER
T. Zirai Donatım kurumu inşaat
AFSİN, TR
() -

A00042
AHMET TOPUZ
6022 Ada 23 Parsel
BESTEPE MAHALLESİ
ANKARA, TR
() -

A0010

ANKARA, TR
() -

B00001
BİMES Beton İnş.Malz.ve Elem.

APPENDIX B

SAMPLE VENDOR LIST

A00001
Acersan Demir San.ve Tic. A.Ş.
Yalikosku Cad. No.64 Kat 1
Sirkeci/ IST, TR
(5) 209-795

A00002
Akgul Demir Celik A.Ş.
Istanbul Yolu 9. Km.
ANKARA, TR
() 157-515

A00003
Anadolu Demir San. A.Ş.
Istanbul Yolu 13.km.
Ergazi/ANK., TR
() 431-334

A00004

Ergazi/ANK., TR
() -

B00001
Birsah Pazarlama Ltd. Sti.
Sahkulu Mah.Timarci sk. 21/1
Beyoglu/IST., TR
() -

B00002

Beyoglu/IST., TR
()

C00001
Cimtas A.Ş.
Buyukdere Cad. 121/3 Ercan Han
Gayrettepe/IST., TR
() 663-490

C00002
Cebitas Demir Celik A.Ş.
Rihtim Cad.No:60 Kat 5
Kadikoy/IST., TR
(3) 382-949

C00003
Ceceli Demir San. ve Tic. A.Ş.
Iskitler Cad.No:30
ANKARA, TR
() 412-110

C00004
Celebioglu Umumi Nak.Ambari
Mustafa Celebi
Hurriyet Cad.No:64/C
KARABUK, TR
() 351-3

C00005
Ceylan Demir-Tel-Civi Ltd.Sti

Hilmiyay Cad. NO:38
Siteler/ANK., TR
() 486-577

D00006

Siteler/ANK., TR
()

D00001
Türkiye D.C. İşletmeleri

KARABUK, TR
(1) 121-10

D00002
Demay Demir Çelik A.Ş.
Abdullah Özdoğan
Samsun Yolu No:238
Siteler/ANK., TR
(3) 491-190

D00003
Türkiye Demir ve Çelik İşlet.
İskenderun Satış Müd.
İSKENDERUN, TR
(3) 097-

D00004
Doğan İnşaat Mal. A.Ş.
Mustafa Doğan
Samsun Yolu No:114
Siteler/ANK., TR
() 493-706

D00005
Dağlı Demir Ticaret
Mustafa Dağlı
Samsun Yolu No:80
Siteler/ANK., TR
(3) 494-474

E00001
Empas Pazarlama A.Ş.
Yalılıköy cad.No:23 Kat 4
Sirkeci/İST., TR
(5) 209-795

E00002
Ekelik Pazarlama A.Ş.
CBS İshani Kat 4
Findikli/İST., TR
(1) 447-331

E00003
Efe Demir Ticaret
Hamit
Samsun Yolu No:80/A
Siteler/ANK., TR
(4) 917-17

E00004
Emniyet Demir
Hüseyin Aytekin ve Ort.
Samsun Yolu 2.Cad. No:26
Siteler/ANK., TR
() 490-985

E00005
Ercelik İnşaat Ltd. Şti.
Demirciler Sitesi No:112
Siteler/ANK., TR

F00001
Fe Metal Endustri ve Tic. A.S.
Meydan Apt. No: 4/7 Tandogan
ANKARA, TR
(0) -

F00002
Firtina Insaat Mal. A.S.
Samsun Yolu No:136
ANKARA, TR
() 491-703

F00003
Farsel Insaat
Vakiflar Bankasi Is Hani 202
ELAZIG, TR
() 116-08

G00001
Gismet Ticaret
Ismet Sabuncu
Sanayi Car.10.sokak No:5 ve 14
Kirikkale/ANK., TR
() 339-3

H00001
Hisar Demir Cekme Ltd. Sti.
Ataturk Cad.Kanlicesme Mevkii
Alibeykoy/IST., TR
() 786-869

I00001
Izzet Morgul
Karadeniz Cad. No:15
Fatih/ISTANBUL, TR
() -

IPTAL
DUZELTME

() -

K00001
Kizen Demir Tic.ve San. A.S.
Husnu
Namik Kemal Cad.No:47 Kat 3
Aksaray/ IST, TR
(5) 257-721

K00002
Kardes Demir Ticaret
Karagul Is Merkezi Kat 2 No:18
Sishane/IST., TR
(1) 552-698

K00003
Koseler A.S.
Samsun Yolu No:42
Siteler/ANK., TR
() 491-701

KASA
KASA TEDIYE HESABI

() -

M00001
Metin Tel ve Tel Mamulleri San
Metin Ardic
Samsun Yolu 6. km.
Kirikkale/ANK., TR
() 183-9

M00002
Murtas Demir Tic.ve San. A.S.
Istanbul Yolu 9. km.
Ulus/ANKARA, TR
() 157-515

MASRAF
genel giderler

()

N.G.
nakliye giderleri

() -

N00001
Nihat Kayoglu Demir Ticareti
2.Ticari Yol No:94
DENIZLI, TR
() 130-28

O.G.
oto giderleri

()

D00001
Orpas Metal San. ve Tic. A.S.
Yalikosku Cad. No:23 Kat 4
Sirkeci/IST., TR
(5) 209-795

P00001
Plasmet A.S.
900 sok. 13-belediye yani
IZMIR, TR
() 216-565

P00002
Pay-Metal A.S.
Rihtim Cad. No:126 Kat:5
Kadikoy/IST., TR
() 384-120

P00003
Pekel Ltd. Sti.
Demirciler Sitesi 2.Cad. 54
Siteler/ANK., TR
() 491-150

S00001
SA-SA Had. San.ve Tic.Koll.Sti
Rahmi Ugur
Plevne Cad. No: 8/A
KARABUK, TR
(3) 016-

S00002
Samanci

Naci Samancı
Samsun Yolu No:1
Siteler/ANKARA, TR
(3) -
T00001
Tisan İzmir Demir Çekme A.Ş.
Demirciler Carsisi Maltepe
Topkapı/İST., TR
() 223-206

T00002
Tek-Ser İnşaat San.ve Tic.A.Ş.
Kore Şehitleri Cad. 12
Z.kuyu/İST., TR
(1) 723-300

U00001
Ustuncelik A.Ş.
Eskişehir Yolu 9. Durak
ANKARA, TR
(1) 130-966

U00002
Upay A.Ş.
Güngör Yazar
Plevne Cad.No:125
Gölveren/ANKARA, TR
() 167-627

Y00001
Yasar Civi ve Tavli Tel San.
Sanayi Car. 1621 Sk. No:9
Kırıkkale/ANK., TR
(1) 429-

Y00002
Yazar Ticaret
Tamer
Samsun Yolu 2. Cad. No:44
Siteler/ANK., TR
(3) 163-610

Y00003
Yilsan Haddecilik A.Ş.
Cinnah Cad.No:37/30
Çankaya/ANKARA, TR
(2) 387-914

Y00004
Yeni Cevher Nak.ve Tic. Ltd.
Doğu Bank İş Hani Kat 1 No:120
Sirkeci/İST., TR
(5) 271-328

Y00005
Yapi Metal Ticaret A.Ş.
1378 sok. No:4/1 Kat. 4
İZMİR, TR
() 213-683

Y00006
Yolbulanlar A.Ş.
Kozyatagi, Sarıkanarya Sok. 26
Kadıköy/İST., TR
(3) 582-826

APPENDIX C

FINANCIAL STATEMENTS

Date : 01/01/80
Time : 00:32 AM

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

Page no. 1

KAR-ZARAR CETVELI

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
1	Aktif.					123644176.31
11	Cari Aktifler				123644176.31	
1102	Bankada Nakit			9019257.22		
11021	Bankalar Hesabı		9019257.22			
1103	Kasa Foru			51479554.02		
11031	Kasa Hesabı		51479554.02			
1105	Alacaklılar Hesabı			1391698.37		
11051	Alacaklılar Hs.Modul		1391698.37			
1107	Envanter			61753666.70		
11071	Mal Alış Hesabı		61753666.70			
	AKTIF TOPLAMI					123644176.31

Date : 01/01/80
Time : 00:33 AM

CINAR DEMİR TİCARET
Samsun Yolu No:26 Siteler/ANKARA
Tel: 316 16 02

Page no. 2

KAR-ZARAR DETVEL1

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
2	Borçlar					59334795.07
21	Kısa Vade. Borçlar				59334795.07	
2101	Borçlular Hs.-Modül			65035921.81		
2104	Vergi Borcu			-5701126.74		
21042	Tahsil Edilen KDV		4306666.52			
21046			-10007793.26			
210461	Ödenen kdv	-10007793.26				
	TOPLAM BORÇLAR					59334795.07
3						60000000.00
31					60000000.00	
3101	Sermaye			55000000.00		
31011	Çınar Güngör c/h		55000000.00			
3103	Sermaye Hesabı			5000000.00		
	CARI KAZANÇLAR					4309381.24
	T.ÖZKAYNAK					64309381.24
	PASİF TOPLAMI					123644176.31

Date : 01/01/80
Time : 00:33 AM

CINAR DEMİR TICARET
Samsun Yolu No:26 Site:ler/ANKARA
Tel: 316 16 02

Page no. 3

KAR-ZARAR CETVELİ

Hesap #	Hesap Adı	Derece 1	Derece 4	Derece 3	Derece 2	Derece 1
4	Gelirler					43066665.16
41	Satış				43066665.16	
4101	Mal Satış Hesabı			43066665.16		
	TOPLAM GELİR					43066665.16
5	Toplam Gider					38757283.92
51	Mal Satış Maliyeti				35593309.50	
5101	MSM. Dept. 01			35593309.50		
52	Gen & İdari Masraf.				3163974.42	
5214	Genel Giderler			3163974.42		
	NET GELİR					4309381.24

APPENDIX D

TRIAL BALANCE

MİZAN

Hesap #	Hesap Adı	BAŞLANGIÇ BİLANÇO		BU AY		ŞİMDİKİ DURUM	
		Borç	Alacak	Borç	Alacak	Borç	Alacak
1	Aktif.	0.00		123644176.31		123644176.31	
11	Cari Aktifler	0.00		123644176.31		123644176.31	
1102	Bankada Nakit	0.00		9019257.22		9019257.22	
11021	Bankalar Hesabı	0.00		9019257.22		9019257.22	
1103	Kasa Fonu	0.00		51479554.02		51479554.02	
11031	Kasa Hesabı	0.00		51479554.02		51479554.02	
1105	Alacaklılar Hesabı	0.00		1391698.37		1391698.37	
11051	Alacaklılar Hs.Modül	0.00		1391698.37		1391698.37	
1107	Envanter	0.00		61753666.70		61753666.70	
11071	Mal Alış Hesabı	0.00		61753666.70		61753666.70	
2	Borçlar		0.00	59334795.07			59334795.07
21	Kısa Vade. Borçlar		0.00	59334795.07			59334795.07
2101	Borçlular Hs.-Modül		0.00	65035921.81			65035921.81
2104	Vergi Borcu		0.00	-5701126.74			-5701126.74
21042	Tahsil Edilen KDV		0.00	4306666.52			4306666.52
21046			0.00	-10007793.26			-10007793.26
210461	Odenen kdv		0.00	-10007793.26			-10007793.26
3			0.00	60000000.00			60000000.00
31			0.00	60000000.00			60000000.00
3101	Sermaye		0.00	55000000.00			55000000.00
31011	Cınar Güngör c/h		0.00	55000000.00			55000000.00
3103	Sermaye Hesabı		0.00	5000000.00			5000000.00
4	Gelirler		0.00	43066665.16			43066665.16
41	Satış		0.00	43066665.16			43066665.16
4101	Mal Satış Hesabı		0.00	43066665.16			43066665.16
5	Toplam Gider	0.00		38757283.92		38757283.92	
51	Mal Satış Maliyeti	0.00		35593309.50		35593309.50	
5101	MSM. Dept. 01	0.00		35593309.50		35593309.50	
52	Gen & İdari Masraf.	0.00		3163974.42		3163974.42	
5214	Genel Giderler	0.00		3163974.42		3163974.42	
		0.00	0.00	162401460.23	162401460.23	162401460.23	162401460.23

Basılan Kayıt Sayısı 30

APPENDIX E

GENERAL LEDGER JOURNAL

Büyük Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
AP 0131	01/31/85	2101		Borçlular Hs.-Modül	Ödemeler Özeti.-BH Geç.	42045752.00		YES
		11031		Kasa Hesabı	Empas Pazarlama -r			YES
		11031		Kasa Hesabı	Empas Pazarlama -r			YES
		11031		Kasa Hesabı	Yasar Civi ve Ta-r			YES
		11031		Kasa Hesabı	Ekcelik Pazarlam-r			YES
		11031		Kasa Hesabı	Ustuncelik A.S. -r			YES
		11031		Kasa Hesabı	Ustuncelik A.S. -r			YES
		11031		Kasa Hesabı	Ustuncelik A.S. -r			YES
		11031		Kasa Hesabı	Ustuncelik A.S. -r			YES
		11031		Kasa Hesabı	Fe Metal Endustr-r			YES
		11031		Kasa Hesabı	Ekcelik Pazarlam-r			YES
		11031		Kasa Hesabı	Fe Metal Endustr-r			YES
		11031		Kasa Hesabı	Fe Metal Endustr-r			YES
		11031		Kasa Hesabı	Turkiye D.C. Isl-r			YES
		11031		Kasa Hesabı	Turkiye D.C. Isl-r			YES
				TOPLAM İŞLEM	:	42045752.00	42045752.00	
AR 0131	01/31/85	11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	3280420.68		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	765160.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1368510.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1780764.48		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	984456.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	3170267.10		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1839551.86		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	14883545.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1109138.53		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1146002.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	220512.60		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	2344326.60		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	992296.80		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	84781.62		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	757785.60		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1256562.45		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	117714.74		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1742840.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	4608062.25		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1672399.00		YES
		11031		Kasa Hesabı	Ödemeler Özeti.-AH Geç.	1856536.00		YES
		11051		Alacaklılar Hs.Modül	Ödemeler Özeti.-AH Geç.			YES
				TOPLAM İŞLEM	:	45981633.31	45981633.31	
BI 0131	01/31/85	11051		Alacaklılar Hs.Modül	Fatura Özeti	47373331.68		YES
		5101		MSM. Dept. 01	Fatura Özeti	35593309.50		YES
		11071		Mal Alış Hesabı	Fatura Özeti			YES
		21042		Tahsil Edilen KDV	Fatura Özeti			YES
		4101		Mal Satış Hesabı	Fatura Özeti			YES
				TOPLAM İŞLEM	:	82966641.18	82966641.18	
GJ 0104	01/04/85	5214		Genel Giderler		6600.00		YES

Büyük Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
6J 0104	01/04/85	5214	Genel Giderler		2070.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					8670.00	8670.00	
6J 0109	01/09/85	210461	Ödenen kdv		9464.00		YES
		210461	Ödenen kdv		6429.60		YES
		210461	Ödenen kdv		5738.70		YES
		5214	Genel Giderler		94646.00		YES
		5214	Genel Giderler		64296.00		YES
		5214	Genel Giderler		57387.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					237961.30	237961.30	
6J 0110	01/10/85	11021	Bankalar Hesabı		27214938.00		YES
		11031	Kasa Hesabı		62737148.00		YES
		210461	Ödenen kdv		7144.00		YES
		210461	Ödenen kdv		230.00		YES
		5214	Genel Giderler		71440.00		YES
		5214	Genel Giderler		2300.00		YES
		5214	Genel Giderler		6250.00		YES
		5214	Genel Giderler		5515.00		YES
		11021	Bankalar Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					90044965.00	90044965.00	
6J 0111	01/11/85	210461	Ödenen kdv		9028.70		YES
		210461	Ödenen kdv		8482.00		YES
		210461	Ödenen kdv		8752.00		YES
		5214	Genel Giderler		90287.00		YES
		5214	Genel Giderler		84822.92		YES
		5214	Genel Giderler		87523.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					288895.62	288895.62	
6J 0112	01/12/85	210461	Ödenen kdv		8267.30		YES
		210461	Ödenen kdv		6749.20		YES
		5214	Genel Giderler		82673.00		YES
		5214	Genel Giderler		67492.00		YES

Büyük Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
6J 0112	01/12/85	5214	Genel Siderler		5500.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					170681.50	170681.50	
6J 0114	01/14/85	210461	Ödenen kdv		7612.00		YES
		5214	Genel Siderler		76121.00		YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					83733.00	83733.00	
6J 0116	01/16/85	210461	Ödenen kdv		770.00		YES
		210461	Ödenen kdv		7238.00		YES
		210461	Ödenen kdv		7097.00		YES
		210461	Ödenen kdv		7839.60		YES
		5214	Genel Siderler		7700.00		YES
		5214	Genel Siderler		72380.00		YES
		5214	Genel Siderler		70970.00		YES
		5214	Genel Siderler		78396.00		YES
		5214	Genel Siderler		24000.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					276390.60	276390.60	
6J 0117	01/17/85	210461	Ödenen kdv		7957.10		YES
		210461	Ödenen kdv		7080.00		YES
		5214	Genel Siderler		79571.00		YES
		5214	Genel Siderler		10000.00		YES
		5214	Genel Siderler		5000.00		YES
		5214	Genel Siderler		5500.00		YES
		5214	Genel Siderler		70800.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM :					185908.10	185908.10	
6J 0118	01/18/85	210461	Ödenen kdv		6665.00		YES
		210461	Ödenen kdv		483.00		YES
		5214	Genel Siderler		66650.00		YES
		5214	Genel Siderler		4830.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES

Date : 01/01/80
Time : 00:39 AM

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Büyük Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
TOPLAM İŞLEM					:	78628.00	78628.00
GJ 0119	01/19/85	11021	Bankalar Hesabı		22439540.00		YES
		11031	Kasa Hesabı		30400000.00		YES
		31011	Cınar Güngör c/h		30000000.00		YES
		5214	Genel Giderler		166000.00		YES
		5214	Genel Giderler		2070.00		YES
		11021	Bankalar Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM					:	83007610.00	83007610.00
GJ 0121	01/21/85	210461	Ödenen kdv		8491.60		YES
		210461	Ödenen kdv		8481.48		YES
		210461	Ödenen kdv		5586.00		YES
		210461	Ödenen kdv		9098.80		YES
		5214	Genel Giderler		84916.00		YES
		5214	Genel Giderler		84814.80		YES
		5214	Genel Giderler		55860.00		YES
		5214	Genel Giderler		90988.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM					:	348236.68	348236.68
GJ 0123	01/23/85	210461	Ödenen kdv		5842.10		YES
		210461	Ödenen kdv		8685.60		YES
		210461	Ödenen kdv		255.00		YES
		5214	Genel Giderler		58421.00		YES
		5214	Genel Giderler		86856.00		YES
		5214	Genel Giderler		2550.00		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM					:	162609.70	162609.70
GJ 0124	01/24/85	210461	Ödenen kdv		8361.30		YES
		210461	Ödenen kdv		6368.25		YES
		5214	Genel Giderler		83613.00		YES
		5214	Genel Giderler		63682.50		YES
		11031	Kasa Hesabı				YES
		11031	Kasa Hesabı				YES
TOPLAM İŞLEM					:	162025.05	162025.05
GJ 0125	01/25/85	210461	Ödenen kdv		7521.00		YES

Date : 01/01/80
Time : 00:40 AM

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Buyuk Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
GJ 0125	01/25/85	210461		Ödenen kdv		6164.00		YES
		5214		Genel Giderler		75210.00		YES
		5214		Genel Giderler		40000.00		YES
		5214		Genel Giderler		61640.00		YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
TOPLAM İŞLEM						:	190535.00	190535.00
GJ 0126	01/26/85	210461		Ödenen kdv		9246.00		YES
		210461		Ödenen kdv		9351.80		YES
		210461		Ödenen kdv		9310.40		YES
		210461		Ödenen kdv		130.00		YES
		5214		Genel Giderler		92460.00		YES
		5214		Genel Giderler		93518.00		YES
		5214		Genel Giderler		93104.00		YES
		5214		Genel Giderler		116000.00		YES
		5214		Genel Giderler		1300.00		YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
TOPLAM İŞLEM						:	424420.20	424420.20
GJ 0128	01/28/85	210461		Ödenen kdv		5340.60		YES
		210461		Ödenen kdv		8220.20		YES
		210461		Ödenen kdv		5147.40		YES
		210461		Ödenen kdv		450.00		YES
		5214		Genel Giderler		53406.00		YES
		5214		Genel Giderler		82202.00		YES
		5214		Genel Giderler		51474.00		YES
		5214		Genel Giderler		4500.00		YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
TOPLAM İŞLEM						:	210740.20	210740.20
GJ 0129	01/29/85	210461		Ödenen kdv		6206.32		YES
		5214		Genel Giderler		7000.00		YES
		5214		Genel Giderler		62063.20		YES
		5214		Genel Giderler		5500.00		YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
TOPLAM İŞLEM						:	80769.52	80769.52
GJ 0130	01/30/85	11021		Bankalar Hesabı		16985000.00		YES

Date : 01/01/80
Time : 00:41 AM

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Boyuk Defter Yevmiye Raporu

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
6J 0130	01/30/85	11031		Kasa Hesabı		58396000.00		YES
		210461		Odenen kdv		8560.60		YES
		210461		Odenen kdv		2700.00		YES
		210461		Odenen kdv		10550.00		YES
		5214		Genel Siderler		85606.00		YES
		5214		Genel Siderler		16000.00		YES
		5214		Genel Siderler		27000.00		YES
		5214		Genel Siderler		105500.00		YES
		11021		Bankalar Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		31011		Çınar Gongör c/h				YES
TOPLAM İŞLEM						:	75636916.60	75636916.60
6J 0131	01/31/85	11021		Bankalar Hesabı		5500000.00		YES
		11031		Kasa Hesabı		9734697.61		YES
		210461		Odenen kdv		9734697.61		YES
		5214		Genel Siderler		10000.00		YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		11031		Kasa Hesabı				YES
		52091		Odenen KDV				YES
TOPLAM İŞLEM						:	24979395.22	24979395.22
PD 0131	01/31/85	11071		Mal Alış Hesabı	Sipariş Özeti	97346976.20		YES
		52091		Odenen KDV	Sipariş Özeti	9734697.61		YES
		2101		Borçlular Hs.-Modol	Sipariş Özeti			YES
TOPLAM İŞLEM						:	107081673.81	107081673.81
SU 0110	01/10/85	11021		Bankalar Hesabı		58412927.22		YES
		11031		Kasa Hesabı		1587072.78		YES
		31011		Çınar Gongör c/h				YES
		3103		Sermaye Hesabı				YES
TOPLAM İŞLEM						:	60000000.00	60000000.00
TOPLAM İŞLEM						:	614654791.59	614654791.59
# BASILAN KAYIT				:	229			

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

Yevmiye İşlem.#	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
		11021	Bankalar Hesabı	BASLANGIÇ BALANSI	0.00		
SU 0110	01/10/85				58412927.22		YES
BJ 0110	01/10/85				27214938.00		YES
BJ 0110	01/10/85					62737148.00	YES
BJ 0119	01/19/85				22439540.00		YES
BJ 0119	01/19/85					30400000.00	YES
BJ 0130	01/30/85				16985000.00		YES
BJ 0130	01/30/85					28396000.00	YES
BJ 0131	01/31/85				5500000.00		YES
				SON BALANS	9019257.22		
		11031	Kasa Hesabı	BASLANGIÇ BALANSI	0.00		
BJ 0104	01/04/85					6600.00	YES
BJ 0104	01/04/85					2070.00	YES
BJ 0109	01/09/85					104110.00	YES
BJ 0109	01/09/85					70725.60	YES
BJ 0109	01/09/85					63125.70	YES
SU 0110	01/10/85				1587072.78		YES
BJ 0110	01/10/85				62737148.00		YES
BJ 0110	01/10/85					78584.00	YES
BJ 0110	01/10/85					2530.00	YES
BJ 0110	01/10/85					6250.00	YES
BJ 0110	01/10/85					5515.00	YES
BJ 0110	01/10/85					27214938.00	YES
BJ 0111	01/11/85					99315.70	YES
BJ 0111	01/11/85					93304.92	YES
BJ 0111	01/11/85					96275.00	YES
BJ 0112	01/12/85					90940.30	YES
BJ 0112	01/12/85					74241.20	YES
BJ 0112	01/12/85					5500.00	YES
BJ 0114	01/14/85					83733.00	YES
BJ 0116	01/16/85					8470.00	YES
BJ 0116	01/16/85					79618.00	YES
BJ 0116	01/16/85					78067.00	YES
BJ 0116	01/16/85					86235.60	YES
BJ 0116	01/16/85					24000.00	YES
BJ 0117	01/17/85					87528.10	YES
BJ 0117	01/17/85					10000.00	YES
BJ 0117	01/17/85					5000.00	YES
BJ 0117	01/17/85					5500.00	YES
BJ 0117	01/17/85					77880.00	YES
BJ 0118	01/18/85					73315.00	YES
BJ 0118	01/18/85					5313.00	YES
BJ 0119	01/19/85				30400000.00		YES
BJ 0119	01/19/85					166000.00	YES
BJ 0119	01/19/85					2070.00	YES
BJ 0119	01/19/85					52439540.00	YES

Date : 01/01/80
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CINAR DENIR TICARET
Samsun Yolu No:26 Siteler/ANKARA
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D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite Den :

Yevmiye	İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
	6J 0121	01/21/85						93407.60	YES
	6J 0121	01/21/85						93296.28	YES
	6J 0121	01/21/85						61446.00	YES
	6J 0121	01/21/85						100086.80	YES
	6J 0123	01/23/85						64263.10	YES
	6J 0123	01/23/85						95541.60	YES
	6J 0123	01/23/85						2805.00	YES
	6J 0124	01/24/85						91974.30	YES
	6J 0124	01/24/85						70050.75	YES
	6J 0125	01/25/85						82731.00	YES
	6J 0125	01/25/85						40000.00	YES
	6J 0125	01/25/85						67804.00	YES
	6J 0126	01/26/85						101706.00	YES
	6J 0126	01/26/85						102869.80	YES
	6J 0126	01/26/85						102414.40	YES
	6J 0126	01/26/85						116000.00	YES
	6J 0126	01/26/85						1430.00	YES
	6J 0128	01/28/85						58746.60	YES
	6J 0128	01/28/85						90422.20	YES
	6J 0128	01/28/85						56621.40	YES
	6J 0128	01/28/85						4950.00	YES
	6J 0129	01/29/85						7000.00	YES
	6J 0129	01/29/85						68269.52	YES
	6J 0129	01/29/85						5500.00	YES
	6J 0130	01/30/85					58396000.00		YES
	6J 0130	01/30/85						94166.60	YES
	6J 0130	01/30/85						16000.00	YES
	6J 0130	01/30/85						29700.00	YES
	6J 0130	01/30/85						116050.00	YES
	6J 0130	01/30/85						16985000.00	YES
	6J 0131	01/31/85					9734697.61		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		3280420.68		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		765160.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1368510.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1780764.48		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		984456.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		3170267.10		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1839551.86		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		14883545.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1109138.53		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1146002.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		220512.60		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		2344326.60		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		992296.80		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		84781.62		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		757785.60		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1256562.45		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		117714.74		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		1742840.00		YES
	AR 0131	01/31/85			Ödemeler Özet.-AH Geç.		4608062.25		YES

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

Yevmiye İşlem.#	Tarih	Hs.	#	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
AR 0131	01/31/85				Ödemeler Özet.-AH Geç.	1672399.00		YES
AR 0131	01/31/85				Ödemeler Özet.-AH Geç.	1856536.00		YES
BJ 0131	01/31/85						9734697.61	YES
BJ 0131	01/31/85						10000.00	YES
BJ 0131	01/31/85						5500000.00	YES
AP 0131	01/31/85				Empas Pazarlama -r		9359179.10	YES
AP 0131	01/31/85				Empas Pazarlama -r		10640820.90	YES
AP 0131	01/31/85				Yasar Civi ve Ta-r		688644.00	YES
AP 0131	01/31/85				Ekcelik Pazarlam-r		6310810.00	YES
AP 0131	01/31/85				Ustuncelik A.S. -r		71798.45	YES
AP 0131	01/31/85				Ustuncelik A.S. -r		1439869.86	YES
AP 0131	01/31/85				Ustuncelik A.S. -r		488331.69	YES
AP 0131	01/31/85				Ustuncelik A.S. -r		1762616.00	YES
AP 0131	01/31/85				Fe Metal Endustr-r		6115500.00	YES
AP 0131	01/31/85				Ekcelik Pazarlam-r		631081.00	YES
AP 0131	01/31/85				Fe Metal Endustr-r		2478452.40	YES
AP 0131	01/31/85				Fe Metal Endustr-r		58648.60	YES
AP 0131	01/31/85				Turkiye D.C. Isl-r		1996562.83	YES
AP 0131	01/31/85				Turkiye D.C. Isl-r		3437.17	YES
					SDN BALANS	51479554.02		
			11051	Alacaklılar Hs.Modol	BAŞLANGIÇ BALANSI	0.00		
BI 0131	01/31/85				Fatura Özeti	47373331.68		YES
AR 0131	01/31/85				Ödemeler Özet.-AH Geç.		45981633.31	YES
					SDN BALANS	1391698.37		
			11071	Mal Alış Hesabı	BAŞLANGIÇ BALANSI	0.00		
PD 0131	01/31/85				Sipariş Özeti	97346976.20		YES
BI 0131	01/31/85				Fatura Özeti		35593309.50	YES
					SDN BALANS	61753666.70		
			2101	Borçlular Hs.-Modol	BAŞLANGIÇ BALANSI		0.00	
AP 0131	01/31/85				Ödemeler Özet.-BH Geç.	42045752.00		YES
PD 0131	01/31/85				Sipariş Özeti		107081673.81	YES
					SDN BALANS		65035921.81	
			21042	Tahsil Edilen KDV	BAŞLANGIÇ BALANSI		0.00	
BI 0131	01/31/85				Fatura Özeti		4306666.52	YES
					SDN BALANS		4306666.52	
			210461	Odenen kdv	BAŞLANGIÇ BALANSI		0.00	
BJ 0109	01/09/85					9464.00		YES

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CINAR DEMİR TICARET
Samsun Yolu No:26 Site:er/ANKARA
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D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite Den :

Yevmiye İşlem. #	Tarih	Hs. #	Hesap Adı	İzahat	Borc	Alacak	Geçti ?
6J 0109	01/09/85				6429.60		YES
6J 0109	01/09/85				5738.70		YES
6J 0110	01/10/85				7144.00		YES
6J 0110	01/10/85				230.00		YES
6J 0111	01/11/85				9028.70		YES
6J 0111	01/11/85				8482.00		YES
6J 0111	01/11/85				8752.00		YES
6J 0112	01/12/85				8267.30		YES
6J 0112	01/12/85				6749.20		YES
6J 0114	01/14/85				7612.00		YES
6J 0116	01/16/85				770.00		YES
6J 0116	01/16/85				7238.00		YES
6J 0116	01/16/85				7097.00		YES
6J 0116	01/16/85				7839.60		YES
6J 0117	01/17/85				7957.10		YES
6J 0117	01/17/85				7080.00		YES
6J 0118	01/18/85				6665.00		YES
6J 0118	01/18/85				483.00		YES
6J 0121	01/21/85				8491.60		YES
6J 0121	01/21/85				8481.48		YES
6J 0121	01/21/85				5586.00		YES
6J 0121	01/21/85				9098.80		YES
6J 0123	01/23/85				5842.10		YES
6J 0123	01/23/85				8685.60		YES
6J 0123	01/23/85				255.00		YES
6J 0124	01/24/85				8361.30		YES
6J 0124	01/24/85				6368.25		YES
6J 0125	01/25/85				7521.00		YES
6J 0125	01/25/85				6164.00		YES
6J 0126	01/26/85				9246.00		YES
6J 0126	01/26/85				9351.80		YES
6J 0126	01/26/85				9310.40		YES
6J 0126	01/26/85				130.00		YES
6J 0128	01/28/85				5340.60		YES
6J 0128	01/28/85				8220.20		YES
6J 0128	01/28/85				5147.40		YES
6J 0128	01/28/85				450.00		YES
6J 0129	01/29/85				6206.32		YES
6J 0130	01/30/85				8560.60		YES
6J 0130	01/30/85				2700.00		YES
6J 0130	01/30/85				10550.00		YES
6J 0131	01/31/85				9734697.61		YES
SDN BALANS						-10007793.26	
31011 Çınar Bağcı c/h							
BAŞLANGIÇ BALANSI						0.00	
SU 0110	01/10/85					55000000.00	YES
6J 0119	01/19/85				30000000.00		YES
6J 0130	01/30/85					30000000.00	YES

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

Yevmiye İşlem. #	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Seçti ?
				SON BALANS		55000000.00	
		3103	Sermaye Hesabı	BASLANGIÇ BALANSI		0.00	
SU 0110	01/10/85			SON BALANS		5000000.00	YES
						5000000.00	
		4101	Mal Satış Hesabı	BASLANGIÇ BALANSI		0.00	
BI 0131	01/31/85			Fatura Özeti		43066665.16	YES
				SON BALANS		43066665.16	
		5101	MSM. Dept. 01	BASLANGIÇ BALANSI	0.00		
BI 0131	01/31/85			Fatura Özeti	35593309.50		YES
				SON BALANS	35593309.50		
		52091	Odenen KDV	BASLANGIÇ BALANSI	0.00		
PD 0131	01/31/85			Sipariş Özeti	9734697.61		YES
BJ 0131	01/31/85					9734697.61	YES
				SON BALANS	0.00		
		5214	Genel Biderler	BASLANGIÇ BALANSI	0.00		
BJ 0104	01/04/85				6600.00		YES
BJ 0104	01/04/85				2070.00		YES
BJ 0109	01/09/85				94646.00		YES
BJ 0109	01/09/85				64296.00		YES
BJ 0109	01/09/85				57387.00		YES
BJ 0110	01/10/85				71440.00		YES
BJ 0110	01/10/85				2300.00		YES
BJ 0110	01/10/85				6250.00		YES
BJ 0110	01/10/85				5515.00		YES
BJ 0111	01/11/85				90287.00		YES
BJ 0111	01/11/85				84822.92		YES
BJ 0111	01/11/85				87523.00		YES
BJ 0112	01/12/85				82673.00		YES
BJ 0112	01/12/85				67492.00		YES
BJ 0112	01/12/85				5500.00		YES
BJ 0114	01/14/85				76121.00		YES
BJ 0116	01/16/85				7700.00		YES
BJ 0116	01/16/85				72380.00		YES
BJ 0116	01/16/85				70970.00		YES
BJ 0116	01/16/85				78396.00		YES

Date : 01/01/80
Time : 00:32 AM

CINAR DEMİR TİCARET
Samsun Yolu No:26 Siteler/ANKARA
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D/K Hesap Aktivite Detay Raporu
Bütün Aylık Aktivite Den :

Yevmiye İşlem. #	Tarih	Hs. #	Hesap Adı	İzahat	Borç	Alacak	Geçti ?
6J 0116	01/16/85				24000.00		YES
6J 0117	01/17/85				79571.00		YES
6J 0117	01/17/85				10000.00		YES
6J 0117	01/17/85				5000.00		YES
6J 0117	01/17/85				5500.00		YES
6J 0117	01/17/85				70800.00		YES
6J 0118	01/18/85				66650.00		YES
6J 0118	01/18/85				4830.00		YES
6J 0119	01/19/85				166000.00		YES
6J 0119	01/19/85				2070.00		YES
6J 0121	01/21/85				84916.00		YES
6J 0121	01/21/85				84814.80		YES
6J 0121	01/21/85				55860.00		YES
6J 0121	01/21/85				90988.00		YES
6J 0123	01/23/85				58421.00		YES
6J 0123	01/23/85				86856.00		YES
6J 0123	01/23/85				2550.00		YES
6J 0124	01/24/85				83613.00		YES
6J 0124	01/24/85				63682.50		YES
6J 0125	01/25/85				75210.00		YES
6J 0125	01/25/85				40000.00		YES
6J 0125	01/25/85				61640.00		YES
6J 0126	01/26/85				92460.00		YES
6J 0126	01/26/85				93518.00		YES
6J 0126	01/26/85				93104.00		YES
6J 0126	01/26/85				116000.00		YES
6J 0126	01/26/85				1300.00		YES
6J 0128	01/28/85				53406.00		YES
6J 0128	01/28/85				82202.00		YES
6J 0128	01/28/85				51474.00		YES
6J 0128	01/28/85				4500.00		YES
6J 0129	01/29/85				7000.00		YES
6J 0129	01/29/85				62063.20		YES
6J 0129	01/29/85				5500.00		YES
6J 0130	01/30/85				85606.00		YES
6J 0130	01/30/85				16000.00		YES
6J 0130	01/30/85				27000.00		YES
6J 0130	01/30/85				105500.00		YES
6J 0131	01/31/85				10000.00		YES

SON BALANS 3163974.42

TOPLAM İŞLEM : 614654791.59 614654791.59

BASILAN KAYIT : 229