

# IBM Distribution Financial Accounting System II:

# Financial control information at your fingertips

## OPEN PAYABLES BY DUE DATE INQUIRY

AS OF DATE 9/10/7-

AGING DATE	NET AMOUNT DUE
10/01/7-	30,605.90
10/12/7-	33,942.00
11/01/7-	11,534.74
12/01/7-	12,113.35
2/01/7-	3,337.84
<b>TOTAL DUE</b>	<b>91,533.83</b>

CK24 END OF JOB

- Brightness
- Line Sync
- Line Check
- Internal Check
- Storage Check
- Ready
- Contrast
- System Available
- Message Waiting
- Keyboard Shift
- Host Mode
- Input Disabled
- On
- Off
- Test
- Normal



Display Mode	13	14	15	16	17	18	19	20	21	22	23	24	Clear
1	2	3	4	5	6	7	8	9	10	11	12		Test Request



## Improving financial control

IBM's Distribution Financial Accounting System II uses integrated, computer-assisted control techniques to help increase productivity and reduce costs.

The system consists of three program packages — Accounts Payable, General Ledger and Payroll — all low in cost, easy to use and ready to implement. These modular offerings can be installed separately or in combination to help you:

- Tighten the timing of cash outflow
  - Analyze department productivity
  - Plan ahead for cash requirements
  - Evaluate the cost of nonproductive time
  - Maintain rigid accounting controls
  - Monitor profitability and financial progress
  - Reduce the paperwork and clerical expense of keeping up-to-date financial information
  - Obtain valuable management information via display screens and printed reports to improve the utilization of resources.
- And much, much more, including the ability to operate with the Distributors Management Accounting System II.

## An interactive approach

Not only does this IBM system offer pre-packaged computer application solutions that reduce programming time and cost, but it's interactive, too. And it runs on an IBM System/34.

That means you can enter data, have it edited automatically, update your files and get up-to-the-minute information at work stations located throughout your organization.

In addition, the system supports multi-programming. So you and your staff can be doing a number of financial tasks — at the same time and at different work stations.

With the system, information — whether printed or displayed at work stations — is likely to be more accurate than ever before. Because errors can be caught and corrected as they are entered into the system.

For example, the system lets your personnel visually verify the accuracy of information on a display screen as it is entered. Should inaccurate data be keyed by mistake, the system itself can, in many instances, catch the error and call it to the attention of the user.

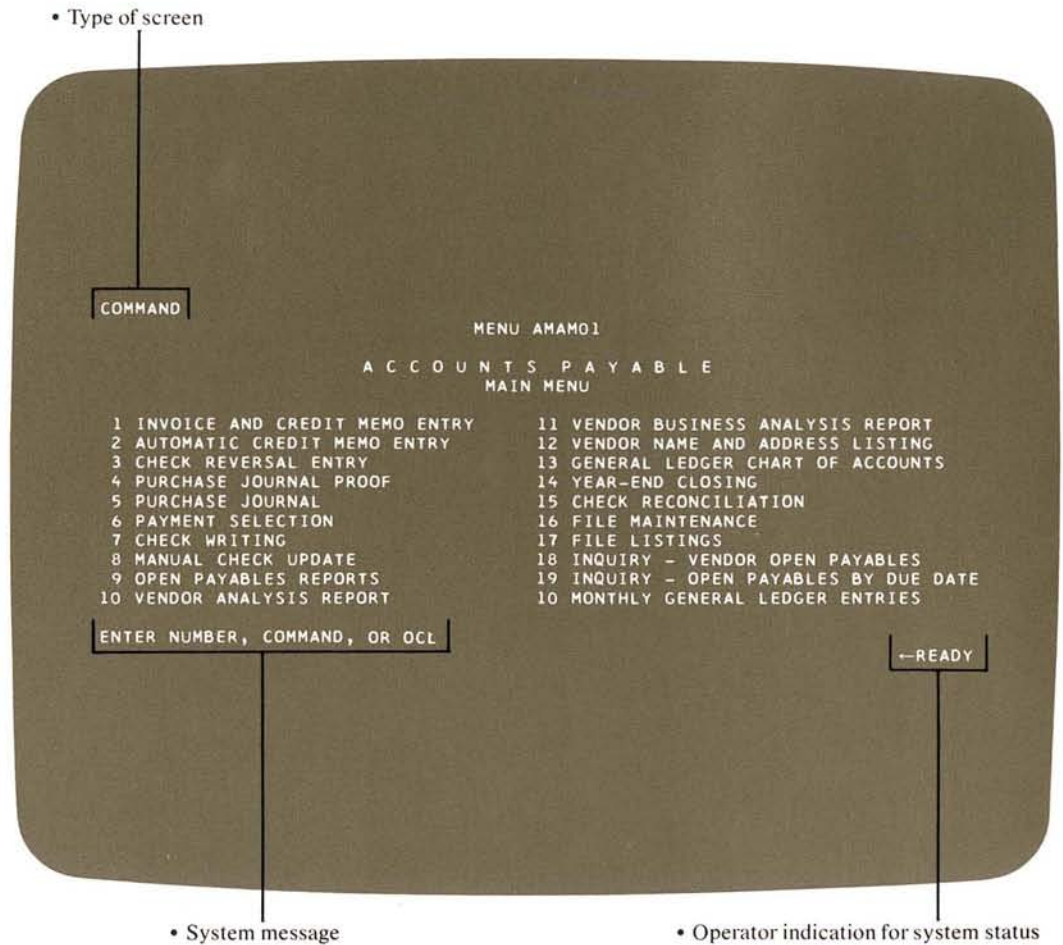
This kind of interaction between your people and the system can help increase accuracy and decrease the time it takes to do routine payables, general ledger and payroll operations. It can also be the means by which you can manage your business more efficiently.

## Menu screens help you run the applications

The system provides "menu" screens from which the work station operator can easily select the particular payables, general ledger or payroll job to be performed.

All the operator does is key the job number displayed on the menu screen. And the system responds automatically, prompting the operator through the necessary steps to complete the task. Then the operator selects the next operation from the appropriate menu.

With these menu screens, you and your financial staff can quickly go from job to job in the program package. Efficiently and effectively. And with a minimum of clerical effort.



COMMAND

MENU: AMGM01

G E N E R A L L E D G E R

- |                                     |                             |
|-------------------------------------|-----------------------------|
| 1 ENTER JOURNAL TRANSACTIONS        | 12 MAINTAIN G/L MASTER FILE |
| 2 POST JOURNAL TRANSACTIONS         | 13 EDIT G/L MASTER FILE     |
| 3 PRINT FINANCIAL WORKSHEET         | 14 PRINT G/L MASTER FILE    |
| 4 PRINT TRIAL CLOSE FOR PERIOD      |                             |
| 5 CLOSE GENERAL LEDGER FOR PERIOD   | 15 MAINTAIN G/L FORMAT FILE |
| 6 PRINT FINANCIAL STATEMENTS        | 16 EDIT G/L FORMAT FILE     |
| 7 CLOSE GENERAL LEDGER FOR YEAR-END | 17 PRINT G/L FORMAT FILE    |
| 8 PRINT MISC. G/L REPORTS           |                             |
| 9 POST INTERIM PERIOD TOTALS        |                             |
| 10 PRINT CHART OF ACCOUNTS          |                             |
| 11 PRINT AUDIT LIST                 |                             |

ENTER NUMBER, COMMAND, OR OCL

←READY

COMMAND

MENU: AMPM01

P A Y R O L L  
M A I N M E N U

- |                            |                                  |
|----------------------------|----------------------------------|
| 1 ENTER/EDIT PAYROLL DATA  | 8 CHECK RECONCILIATION           |
| 2 ENTER/EDIT PAYOFF DATA   | 9 PAYROLL INQUIRY                |
| 3 POST EDITED PAYROLL DATA | 10 FILE MAINTENANCE              |
| 4 PAYROLL PROCESSING MENU  | 11 FILE LISTING MENU             |
| 5 CHECKS/REPORTS           | 12 CONVERSION AND FILE LOAD MENU |
| 6 MONTHLY UNION REPORTS    | 13 PRINT MONTHLY G/L ENTRIES     |
| 7 QUARTERLY/YEAR END MENU  |                                  |

ENTER NUMBER, COMMAND, OR OCL

←READY

## Data entry screens help you gather and edit information

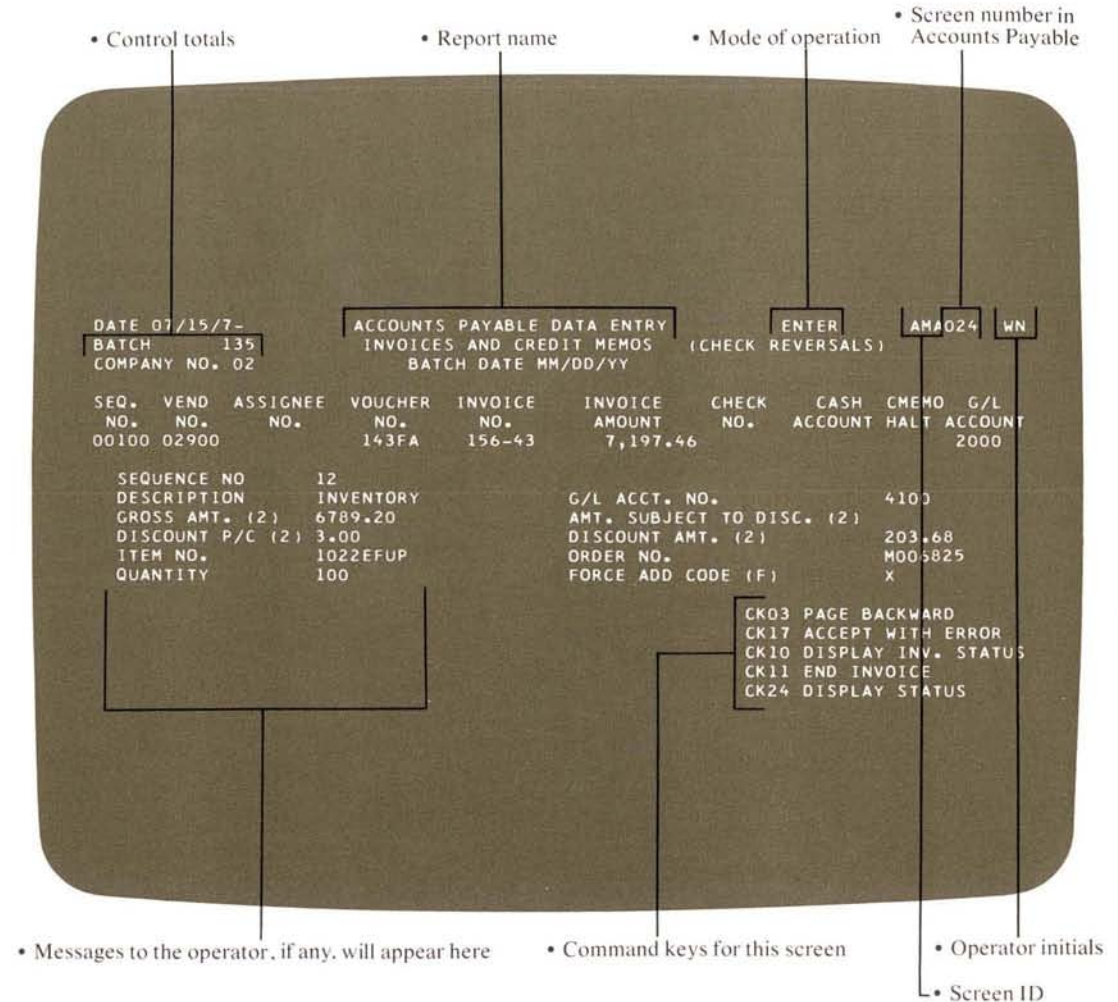
The system also lets you gather information at the source and enter it directly at the IBM 5251 Display Station.

Using the appropriate application screen, for example, the operator can easily enter employee-related data into the Payroll application. Or invoices and credit memos into Accounts Payable. Or journal transactions into General Ledger.

And while entering this data, the operator can also edit the information for accuracy and completeness.

Or, data can be keyed onto a diskette at an IBM 3741 work station. The diskette can then be read into the System/34.

Now you need enter data only once. What's more, you are not locked into a set routine. Entries can be made at your convenience. And the system uses your master files to help make key business information available to you on a timely basis.



DATE 07/15/7-

ENTER JOURNAL TRANSACTIONS

ENTER

AMG042

COMPANY NO. 02

SEQ. SOURCE  
9 SE07-04

DESCRIPTION  
AUTO, TRUCK

DEBIT  
ACCOUNT  
NUMBER  
107270

DEBIT  
AMOUNT  
1200.00

CREDIT  
ACCOUNT  
NUMBER  
1570

CREDIT  
AMOUNT  
1200.00

CK01 RESUME ENTRY  
CK02 PAGE FORWARD  
CK03 PAGE BACKWARD  
CK17 ACCEPT W/ERROR  
CK21 CHANGE CO. NO.  
CK24 DISPLAY STATUS

DATE 07/15/7-

ENTRY AMPABI WX

COMPANY 02 DAY 02 TIME DATA  
PAY CYCLE 3 ACCOUNTING PERIOD 07

EMPLOYEE NAME J.M. MORGADO

EMPLOYEE NUMBER 320  
ORDER NUMBER  
DEPARTMENT NUMBER 27  
REGULAR HOURS (2) 30  
OTHER HOURS(2)  
QUANTITY

SHIFT NUMBER OVERRIDE (1-3)  
OPERATION NUMBER 190  
WORK CENTER 08  
TYPE (TH,DT,TR,DH,S,P,VA,HL) TH

REG. RATE OVERRIDE (3)  
STATE CODE OVERRIDE  
LOCAL CODE OVERRIDE  
PRECALCULATED GROSS

RUN CODE (R/S) R  
COMPLETION CODE (BLANK OR C)  
OTHER RATE OVERRIDE (3)  
COUNTY CODE OVERRIDE  
GENERAL LEDGER NUMBER OVERRIDE  
PRECALCULATED OTHER GROSS

CK04 BATCH HEADER  
CK06 ADJUSTMENT DATA  
CK07 ATTENDANCE DATA  
CK08 REVIEW/UPDATE  
CK24 DISPLAY STATUS

## Accounts Payable: Controlling cash outflow

IBM's Accounts Payable program package can help you improve control over your cash outflow — as it helps you keep accurate and detailed records of vendor invoices and credit. This package:

- Permits online payment selection at the work station by invoice, due date or vendor (or a combination)
- Supports online inquiry into the open payables file
- Allows you to specify either cash or accrual method of accounting
- Helps you take maximum advantage of discounts
- Allows either 12-month or 13-period accounting
- Generates credit memos, writes and reconciles checks automatically, if you wish
- Recaps dollar volumes, invoices and discounts taken and lost by each vendor to date, for this year and for last year
- Handles multiple-line distribution of invoices
- Summarizes cash requirements, showing items selected for payment and funds needed
- Distributes expenses by account number for detail posting to general ledger
- Supports up to 20 companies in a multiple-company organization.

## Simplifying payment selection

Instead of sorting through stacks of invoices or waiting for a lengthy report, your operator can use the Payment Selection by Paging screen to display the open payables file — and choose items to be paid.

The system keeps running totals of the amount to be paid to a particular vendor as you are paging through that vendor's invoices. While it accumulates the grand total to be paid.

In a one-step operation, you evaluate invoices and decide which ones are to be paid in the next check printing. The system keeps track for you.

```
DATE 07/15/7-          ENTRY      AMA202
COMPANY NO. 02          PAYMENT SELECTION BY PAGING

VENDOR NO. 02900      VENDOR NAME  MAR. TOOLS      TOTAL TO BE PAID THIS VENDOR 56,443.44      TOTAL TO BE PAID NEXT CHECK WRITING 95,478.84

PAY SELECTION NO. 19
INVOICE NO. 156-43
INVOICE DATE 07/15/7-
GROSS AMT. 7197.46
PAID TO DATE 0.00
DESCRIPTION HARDWARE
DUE DATE 09/06/7-
DISCOUNT AMT. 203.63
NEXT DUE 6993.78

HALT CODE X
PAY? Y/N Y
PARTIAL PAY AMT.
FORCE DISCOUNT CODE

CK02 PAGE FORWARD
CK03 PAGE BACKWARD
CK24 END OF JOB
```

# Using a payables listing for paying invoices

As an aid to improved cash management, the system can give you an Open Payables Listing on demand.

Discount amounts are shown. So you have the opportunity to select for payment those invoices that offer the most favorable terms. Lost discounts are accumulated for later analysis.

Sequenced either by due date or by vendor, this listing contains information useful in deciding which invoices are to be paid in full or in part. Invoices placed on hold will not be selected for payment until you release them.

***** OPEN PAYABLES LISTING BY DUE DATE *****												
GATEWAY IND		CO NO 02			DATE							
VENDOR NAME	INVOICE NUMBER	INVOICE DESCRIPTION	OPEN PAYABLES AMOUNT	DISCOUNT AMOUNT	PAID TO DATE	NET DUE	DUE DATE	DAYS	ASSIGN NO.	VEND NO.	SEL NO.	PAY YES
ARK.INSTR.	1679-43	CR MEMO, DMGD GOODS	78.00-			78.00-	7/15/77	09		00200	18	..
HUGHEY	V10047	EMPLOYEE PICNIC	157.00			157.00	7/15/77	09		01400	15	PP
CHRIS CO	A563	TENNIS EQUIP	3,025.00	121.00		3,025.00	4/21/78	09		00700	10	..
ARK.INSTR.	1573-06	MISC PARTS	2,800.00	56.00		2,800.00	6/10/78	09		00200	12	HZ
APENTHAL	G256	FALL FASHION LINE	15,137.00	300.00		15,137.00	6/15/78	09		00150	14	..
MAR. TOOLS	82254	CARPENTERS SUPPLIES	5,127.40	153.82		5,127.40	6/30/78	09		02900	6	..
MAR. TOOLS	74375	GARDEN TOOLS	4,437.50	133.13		4,437.50	6/30/78	09		02900	8	..
ARK.INSTR.	1679-43	RADIO EQUIPMENT	14,250.00	285.00		14,250.00	7/10/78	09		00200	11	..
MAR. TOOLS	75727	POWER TOOLS & PARTS	18,365.00	550.95		18,365.00	7/10/78	09		02900	7	..
RGR CREDIT		OFFICE SUPPLIES	1,327.00			1,327.00	7/12/78	09	00400	03600	16	..
APENTHAL	G573	FALL OUTFITS	11,534.74	221.44		11,534.74	7/30/78	09		00150	13	..
** CURRENT TOTALS			76,082.64	1,821.34		76,082.64						
MASON PAIN		PAINT STORE FRONT	1,210.00			1,210.00	8/10/78	09		00000	17	..
ARK.INSTR.	1983-51	TV PARTS	4,350.00	87.00		4,263.00	8/10/78	09		00200	5	..
CHRIS CO	A736	TENNIS BALLS	1,110.00	3.25		1,106.75	8/10/78	09		00700	4	PP
MAR. TOOLS	653-728	CLEANING EQUIP	3,514.00	105.42		3,408.58	8/21/78	20		02900	2	..
PINE PAPER	B568	BAGS	2,125.02			2,125.02	8/24/78	23		03400	9	..
MAR. TOOLS	853-16	WINTER PRODUCTS	21,178.00	635.34		20,542.66	9/03/78			02900	1	..
MAR. TOOLS	578-432	MISC TOOLS	5,980.00	179.40		5,800.60	9/04/78			02900	3	..
MAR. TOOLS	156-43	HARDWARE	7,197.46	203.68		6,993.78	9/06/78			02900	19	..
** FUTURE TOTALS			46,664.48	1,214.09		45,450.39						
***** COMPANY FINAL TOTALS			122,747.12	3,035.43		121,533.03						
PREPAID TOTAL			1,267.00									
OPEN PAYABLES			121,480.12									

- Previous partial payments appear in this column
- You assign the current period date for this report
- These items are overdue; discounts are lost
- Prepaid
- Item is in halt status

• This total equals gross open payables amount less prepaid total less paid-to-date total

• Over 30 days until due

• Days remaining to take discounts

• You can make notes to the operator here



## Putting aside the cash to cover current needs

A Cash Requirements Report can be printed on request to help you plan cash disbursements before checks are written.

The report lists invoices which have been selected for payment and shows the total amount required to cover the checks. It gives management a way to get a timely and concise overview of current cash needs. Plus a convenient means of reviewing or changing payment selections.

If you want, you can establish a maximum check amount. Should any check exceed that figure, the system will print a warning message on the report.

• Space for you to negate selection

GATEWAY IND		CO NO 02	CASH REQUIREMENTS REPORT				DATE 7/15/7-			
VENDOR NAME	INVOICE NUMBER	INVOICE DESCRIPTION	OPEN PAYABLES	DISCOUNT AMOUNT	PAID TO DATE	PAYMENT AMOUNT	ASSIGN NO.	VEND NO.	SEL NO.	DO NOT PAY
APENTHAL	G256	FALL FASHION LINE ⊙ VENDOR TOTAL	15,137.00 15,137.00	300.00 300.00		14,837.00 14,837.00		00150	14	..
ARK.INSTR.	1983-51	TV PARTS	4,350.00	87.00		4,263.00		00200	5	..
ARK.INSTR.	1679-43	RADIO EQUIPMENT	14,250.00	285.00		13,965.00		00200	11	..
ARK.INSTR.	1573-06	MISC PARTS	2,800.00	56.00		2,744.00		00200	12	..
ARK.INSTR.	1679-43	CR MEMO, DMGD GOODS ⊙ VENDOR TOTAL	78.00 21,322.00	78.00 428.00		78.00 20,894.00		00200	18	..
CHRIS CO	A563	TENNIS EQUIP ⊙ VENDOR TOTAL	3,025.00 3,025.00	121.00 121.00		2,904.00 2,904.00		00700	10	..
MAR. TOOLS	853-16	WINTER PRODUCTS	21,178.00	635.34		20,542.66		02900	1	..
MAR. TOOLS	653-728	CLEANING EQUIP	3,514.00	105.42		3,408.58		02900	2	..
MAR. TOOLS	578-432	MISC TOOLS	5,980.00	179.40		5,800.60		02900	3	..
MAR. TOOLS	82254	CARPENTERS SUPPLIES	5,127.40	153.82		4,973.58		02900	6	..
MAR. TOOLS	75727	POWER TOOLS & PARTS	18,365.00	550.95		17,814.05		02900	7	..
MAR. TOOLS	74375	GARDEN TOOLS	4,437.50	133.13		4,304.37		02900	8	..
MAR. TOOLS	156-43	HARDWARE ⊙ VENDOR TOTAL	7,197.46 65,799.36	203.68 1,961.74		6,993.78 63,837.62		02900	19	..
PINE PAPER	B568	BAGS ⊙ VENDOR TOTAL	2,125.02 2,125.02			1,000.00 1,000.00	PARTIAL	03400	9	..
TOTAL GROSS AMOUNT					107,550.36					
PREPAID DISCOUNT					3.25					
PAYMENT DISCOUNT					2,810.74					
PREPAID AMOUNT					1,263.75					
PAYMENT AMOUNT					103,472.62					
NUMBER OF CHECKS					5					
NOTE: MAXIMUM CHECK AMOUNT EXCEEDED-THIS COMPANY										

• Warning message

• Your selections will generate these transactions to ledger when you proceed

• Current partial payment against this item

## Paying accounts by check with the IBM system

INVOICE NUMBER	INVOICE DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNT	NET AMOUNT
853-16	7/19/78	WINTER PRODUCTS	21,178.00	635.34	20,542.66
653-728	6/30/78	CLEANING EQUIP	3,514.00	105.42	3,408.58
578-432	7/03/78	MISC TOOLS	5,980.00	179.40	5,800.60
82254	5/14/78	CARPENTERS SUPPLIES	5,127.40	153.82	4,973.58
75727	9/02/78	POWER TOOLS & PARTS	18,365.00	550.85	17,814.05
74375	5/23/78	GARDEN TOOLS	4,437.50	133.13	4,304.37
156-43	7/17/78	HARDWARE	7,197.46	203.68	6,993.78
103			65,799.36	1,961.74	63,837.62

<p>GATEWAY IND. CO.</p> <p>TO THE ORDER OF:</p> <p>MARLEY TOOLS CO. 1795 BATHGATE RD BETHLEHEM, PA. 18106</p>	<table border="1" style="margin-bottom: 10px;"> <tr> <td>CHECK DATE</td> <td>CHECK NUMBER</td> </tr> <tr> <td>7/15/78</td> <td>103</td> </tr> </table> <table border="1"> <tr> <td>PAY THIS AMOUNT</td> </tr> <tr> <td>\$ 63,837.62</td> </tr> </table> <p style="text-align: center;"> <small>AUTHORIZED SIGNATURE</small>  <b>NON-NEGOTIABLE</b>  <small>AUTHORIZED SIGNATURE</small> </p>	CHECK DATE	CHECK NUMBER	7/15/78	103	PAY THIS AMOUNT	\$ 63,837.62
CHECK DATE	CHECK NUMBER						
7/15/78	103						
PAY THIS AMOUNT							
\$ 63,837.62							

The system provides extensive security and control procedures in payables check writing. And the speed and accuracy of automatic printing can significantly reduce clerical costs.

With the system, one check is written per vendor, and a statement of remittance listing all paid invoices is automatically printed. This can help prevent misunderstandings with vendors — as well as save valuable auditing and accounting time.

## Analyzing the business you do with each supplier

• Sequenced by year-to-date payments

VENDOR BUSINESS ANALYSIS REPORT										DATE
										7/15/7-
VENDOR NO.	VENDOR NAME	D O L L A R S			DISCOUNTS TAKEN		DISCOUNTS LOST		LAST PAYMENT	
		TO-DATE	Y-T-D	LAST YEAR	Y-T-D	LAST YEAR	Y-T-D	LAST YEAR		
03550	PREC. BOLT	1,975,482.93	379,732.81	659,411.98	6,342.00	11,172.14				
00300	BALLARD FS	128,431.91	25,931.14	35,712.92						
02300	LONG WIRE	675,231.42	21,573.92	47,785.16	420.00	735.10				
01500	IRWIN AIR	20,175.00	19,000.00	1,175.00						
02100	LEE-MASSON	25,000.00	10,000.00	10,000.00						
01200	FOREMAN	5,971.39	4,293.81	231.75	83.15					
00650	CHAMB. IRON	3,972.10	3,972.10		40.00		35.00			
03000	MIL. AIR. FR	2,913.82	2,913.82							
00500	BOLD. METAL	9,531.45	2,172.00	1,253.14					5/13/77	
03300	PRINCE MFG	14,800.00	2,000.00	9,000.00						
04400	S.L. UTIL.	4,932.42	1,491.73	3,172.11						
00150	APENTHAL	1,473.15	1,473.15		28.00					
00200	ARK. INSTR.	25,109.00	1,341.09	23,767.91	15.00	811.90	11.90	13.15		
04900	W.S. MOBIL	2,973.00	1,232.10	942.00						
03900	ROS. CLEAN.	2,500.00	900.00	1,200.00						
03700	ROGERS INS	979.00	412.00	567.00					5/09/77	
00700	CHRIS CO	1,500.00	300.00	1,200.00						
04600	TRANSITORS	9,471.23	184.21	3,295.14		61.00				
02600	MAINLINE	1,251.78	173.00	592.13						
00600	CARRY PACK	631.42	159.71	342.00						
03600	RNR SUPPLY	1,254.21	128.73	413.92						
01100	EVERETT EL	973.25	128.14	372.91						
02000	LAUDERMILK	275.00	100.00	100.00					4/15/77	
04000	SCRIBE PUB	1,291.42	25.92	372.95						
150RD	ORRILL CDM									
01600	JENNG PEWS	4,317.00		2,100.00						
01400	HUGHEY									
01300	HAMBY ELEC									
01000	REYBO WOOD									
00900	DYNAMICS									
00800	DENVER SKI	293,725.41		79,421.01		1,421.91		168.00		
00400	RGR CREDIT	15,000.00		15,000.00						
A0150	ALTON S&P									
00	TOTAL	3,229,462.45	479,639.38	897,724.17	6,928.15	14,202.05	46.90	181.15		

The Vendor Analysis Report provided by the system recaps the amount you have spent with each vendor this year to date. Also the amount for the corresponding period last year.

You can use these reports to negotiate future terms. Analyze and track vendors for such things as total dollar volumes, cost of doing business, frequency with which discounts are taken.



## General Ledger: Controlling your profits

The General Ledger package can serve as the focal point of your major financial records — storing and updating them with the most recent data from journal entries, distribution of vendor invoices and payroll transactions.

With this package, key business information can be made available to you every month. At year's end. Or on demand any time you need to know.

The result: You can get the big financial picture — whenever you need it — to help you monitor the profitability and progress of your business.

A comprehensive double-entry bookkeeping system, this financial management resource for the wholesaler and distributor:

- Accumulates, then prints current and year-to-date income statements plus balance sheets as a by-product of your routine bookkeeping tasks
- Compares current data with previous fiscal periods or with budget and shows percent of variance
- Accommodates either a 12-month or 13-period fiscal-year
- Provides comprehensive accounting controls and balances, including audit trails
- Separates month-end reporting from file updating to simplify closing procedures
- Offers security safeguards for protection of records
- Maintains separate general ledger records for as many as 20 different companies
- Furnishes departmental and company-wide income statements.

• Company number				• Total of debits to accounts receivable		• Total of credits to accounts receivable		• Net change to accounts receivable	
GATEWAY IND. CO. NO. 02		***GENERAL LEDGER TRIAL BALANCE***				DATE 7/15/7-			
		PERIODS 07							
G/L ACCOUNT	GENERAL LEDGER ACCOUNT DESCRIPTION	TRANSACTION SOURCE	TRANSACTION DESCRIPTION	JOURNAL REFERENCE NUMBER	DEBIT AMOUNT	CREDIT AMOUNT	NET CHANGE		
104100	PURCHASES		◊ PREVIOUS BALANCE		228,123.00				
		1 MO TRANS		GJ06-0002		20,497.84			
		1 MO TRANS		GJ06-0004	21,497.84				
		1 MO TRANS		GJ06-0005	20,497.84				
		JE07-17	A/P EXPENSE ADJ.	GJ07-0020		422.59			
			◊ PERIOD TOTAL		41,995.68	20,920.43		21,075.25	
			◊◊ ACCT BALANCE		270,118.68	20,920.43		249,198.25	
104110	PURCHASE DISCOUNTS								
		1 MO TRANS		GJ-060003		197.42			
			◊ PERIOD TOTAL			197.42		197.42CR	
			◊◊ ACCT BALANCE			197.42		197.42CR	
104120	FREIGHT IN								
			◊ PREVIOUS BALANCE		5,823.00				
		1 MO TRANS		GJ06-0006	849.84				
		JE07-17	A/P EXPENSE ADJ.	GJ07-0020	86.04				
			◊ PERIOD TOTAL		935.88			935.88	
			◊◊ ACCT BALANCE		6,758.88			6,758.88	
104130	INVENTORY CHANGE								
			◊ PREVIOUS BALANCE		215,941.00				
		1 MO TRANS		GJ06-0007	17,842.79				
		JE07-17	A/P EXPENSE ADJ.	GJ07-0021	336.55				
			◊ PERIOD TOTAL		18,179.34			18,179.34	
			◊◊ ACCT BALANCE		234,120.34			234,120.34	
104140	ACCOUNTS PAYABLE CHANGE								
105000	SALARIES - SALES								
		1 MO TRANS		GJ06-0008	11,875.00				
			◊ PERIOD TOTAL		11,875.00			11,875.00	
			◊◊ ACCT BALANCE		11,875.00			11,875.00	
FINAL PERIOD TOTAL					157,485.41	157,485.41			
*** COMPANY TOTAL					4,641,821.41	4,641,821.41			

• New accounts receivable balance

## Documentary support helps ensure accuracy

The system can provide you with a number of reports that facilitate auditing as well as help ensure accuracy.

For example, each month you can automatically receive a General Ledger Trial Balance, or print it as needed.

This monthly trial balance lists each account number and all transactions for the current cycle. Right down to the journal reference number. It can be very useful for your year-end audit.

## Analyze your progress toward profit goals

The Income Statement can help you determine if you're going ahead or slipping back in terms of company profit goals.

This report shows income, expenses and net profit/loss results for your current month or year.

As an option, when you are ready to print the Income Statement, the system can also print current figures and either budget figures or figures for the same period last year.

• Income statement for a profit center

• Each item as a percent of total revenue

• Variance from budget as a percent

GATEWAY IND. CO. NO. 02 STATEMENT OF INCOME FOR YEAR-TO-DATE ENDING JULY 31, 197-					
PREPARED 7/15/7-					
	-----C U R R E N T-----	%	-----L A S T Y E A R-----	%	VAR-%
DEPARTMENT 01					
SALES	1,056,268.28	100.00	1,007,192.83	100.00	.05
COST OF GOODS SOLD -----					
PURCHASES	249,198.25	23.59	241,004.34	23.92	.03
PURCHASE DISCOUNTS	197.42	.01	1,502.70	.14	.87-
FREIGHT IN	6,758.88	.63	5,692.46	.56	.19
INVENTORY CHANGE	234,120.34	22.16	228,134.47	22.65	.03
ACCOUNTS PAYABLE CHANGE					
TOTAL COST OF GOODS SOLD -----	489,880.05	46.37	473,328.57	46.99	.03
***** GROSS PROFIT/LOSS FROM SALES *****	566,388.23	53.62	533,864.26	53.00	.06
SELLING EXPENSES -----					
SALARIES AND COMMISSIONS	144,250.00	13.65	117,457.28	11.66	.23
BENEFITS	842.00	.07			100.00
ADVERTISING	1,248.00	.11	16,650.83	1.65	.93-
TOTAL SELLING EXPENSES -----	146,340.00	13.85	134,108.11	13.31	.09
***** NET PROFIT FROM SALES *****	420,048.23	39.76	399,756.15	39.69	.05
GENERAL AND ADMINISTRATIVE					
SALARIES	138,250.87	13.08	134,349.26	13.33	.03
BENEFITS	9,084.77	.86	8,749.65	.86	.04
OUTSIDE SERVICE EXPENSE	144,752.89	13.70	142,231.05	14.12	.02
MATERIALS AND SUPPLIES	31,798.77	3.01	30,950.24	3.07	.03
DEPRECIATION AND AMORTIZATION	13,004.00	1.23	4,494.21	.44	1.89
RENTS AND UTILITIES	6,427.00	.60	6,156.03	.61	.04
INTEREST					
TAXES	3,025.00	.28	2,297.82	.22	.32
OTHER OPERATING EXPENSES	200.00	.01	961.16	.09	.79-
TOTAL GEN. AND ADM. EXPENSE ----	346,543.30	32.80	330,189.42	32.78	.05
*** NET PROFIT/LOSS FROM OPERATIONS ***	73,504.93	6.95	69,566.73	6.90	.06
NON-OPERATING INCOME & EXPENSE -----					
MISCELLANEOUS INCOME	6,579.00DR	.62	2,616.25	.25	3.51-
MISCELLANEOUS EXPENSE	5,456.41CR	.51	2,193.25	.21	3.49-
GAIN ON DISPOSITION OF FIXED ASSETS					
TOTAL OTHER INCOME -----	1,122.59DR	.10	423.00	.04	3.65-
***** NET PROFIT/LOSS BEFORE TAXES *****	72,382.34	6.85	69,989.73	6.94	.03
INCOME TAXES -----	26,762.00	2.53	32,354.66	3.21	.17-
***** NET PROFIT AFTER TAXES *****	45,620.34	4.31	37,635.07	3.73	.21
PROVISION FOR PROFIT OR LOSS -----					
** DEPARTMENT 01 NET PROFIT AND LOSS **	45,620.34	4.31	37,635.07	3.73	.21

• This account is used at year-end with the retained earnings account to transfer profit (loss) from income

• Net profit is 4.31% of total sales

## Know where you stand from month to month

With the system, your Balance Sheet can be quickly and easily calculated. And printed for you every month, too.

This report – which serves as a summation of your company's asset/liability/capital position – can help you analyze overall growth and progress as you go along. Help you adjust priorities and strategies from month to month.

To further assist you in your analysis and planning, the Balance Sheet can include both current figures and those for the corresponding period last year.

- Can be combined for all companies of a multiple-company enterprise

		GATEWAY IND. CO. NO. 2		PREPARED: 7/15/7-		
		B A L A N C E S H E E T				
		A T JULY 31, 1977				
ASSETS		-----C U R R E N T-----		-----L A S T Y E A R-----		VAR-%
CURRENT ASSETS -----						
CASH		117,624.30		76,445.00		.54
ACCOUNTS RECEIVABLE						
SHORT TERM INVESTMENTS	170,000.00			70,000.00		1.43
ACCOUNTS RECEIVABLE - CURRENT	733,280.34			165,174.00		3.44
NOTES RECEIVABLE	1,000.00			395.00		1.53
LESS - ALLOWANCE FOR DOUBTFUL ACCTS	5,650.00			2,610.00		1.16
ACCOUNTS RECEIVABLE		898,630.34		232,959.00		2.86
INVENTORY		822,337.98		159,894.00		4.14
PREPAID EXPENSES						
INSURANCE	5,000.00			1,332.00		2.75
TAXES AND LICENSES	1,750.00			465.00		2.76
RENT	1,880.00			452.00		3.16
SUPPLIES				200.00		1.00-
TRAVEL ADVANCES	2,000.00			800.00		1.50
OTHER						
PREPAID EXPENSES		10,630.00		3,249.00		2.27
TOTAL CURRENT ASSETS -----		1,849,222.62		472,547.00		2.91
OTHER ASSETS -----						
DEPOSITS				500.00		1.00-
MISCELLANEOUS		1,450.00CR				100.00
TOTAL OTHER ASSETS -----			1,450.00CR	500.00		3.90-
***** TOTAL ASSETS *****		2,345,163.62		642,415.47		2.65

## Another perspective: Cash position trend

		• Balance at beginning of this fiscal year		• Net change is a credit		• Net change is a debit				
		BALANCES		NET CHANGE		ACCUMLATED				
		BALANCE FWD	CURRENT YTD	SOURCE	APPLICATION	DEBITS	CREDITS			
GATEWAY IND	CO NO 02	STATEMENT OF CHANGES IN FINANCIAL POSITION WORKSHEET								DATE 7/15/7-
G/L	G/L									
ACCOUNT	ACCOUNT DESCRIPTION									
1000	PETTY CASH	300.00	600.00		300.00	300.00				
1050	CASH IN BANK - GENERAL	23,500.00	46,124.30		22,624.30	23,500.00	875.70			
1060	CASH IN BANK - PAYROLL	35,450.00	70,900.00		35,450.00	35,450.00				
1070	CASH IN BANK - OTHER									
1080	CREDIT UNION DEPOSITS									
1100	SHORT TERM INVESTMENTS	85,000.00	170,000.00		85,000.00	85,000.00				
1200	ACCTS RECEIVABLE - TRADE	340,000.00	699,880.34		359,880.34	359,953.49	73.15			
1220	ACCTS RECEIVABLE - EMPL.	975.00	1,950.00		975.00	975.00				
1240	ACCTS RECEIVABLE - OTHER	15,725.00	31,450.00		15,725.00	15,725.00				
1260	NOTES RECEIVABLE	500.00	1,000.00		500.00	500.00				
1290	ALLOW FOR DOUBTFUL ACCTS	3,000.00CR	5,650.00CR	2,650.00		350.00	3,000.00			
TOTAL ASSETS		1,167,598.00	2,345,163.62			1,288,064.47	110,498.85			
TOTAL LIABILITIES AND EQUITY		1,167,598.00CR	2,278,178.28CR	1,212,280.28	1,279,265.62	61,980.00	1,172,560.28			
PROFIT *****			66,985.34							

The Balance Sheet presents a static view of assets and liabilities. To gain another perspective of each account, you can also review the source and application of funds with the Statement of Changes in Financial Position Worksheet.

This report is produced at period closing. And it can help you take corrective action as necessary.

In this report, the "net change" columns are calculated by subtracting the beginning-of-year balance-forward from the current year-to-date balance. The result is printed as either a "source" or "application" of funds.



## Payroll: Controlling labor costs and productivity

The Payroll program package can help you speed and simplify your payroll processing — thanks to online date entry, edit, correction and inquiry right at the System/34 work stations.

And because it analyzes labor and cost information — by employee, operation, work center or department — it helps you measure productivity for each pay period. Helps you increase the profitability of your company at the same time.

The Payroll system produces all the information required for making journal entries to most accounting systems. And, if you select the optional interface, Payroll will automatically create journal entries for the General Ledger program package.

### Fast, efficient handling of payroll paper work

The programs in this package can:

- Distribute labor costs by department
- Produce weekly, biweekly, semi-monthly and monthly payrolls
- Calculate gross and net pay for hourly, salaried and executive employees
- Automate varying pay rates, shift differentials and voluntary deductions
- Withhold FIT, FICA, and most state and local tax deductions
- Print 941a and W-2's
- Deduct and report union dues
- Handle employees working in multiple states, counties, cities, unions, jobs or shifts on the same day
- Support up to 20 companies in a multiple-company organization.

• Vacation pay      • Includes employer-paid taxable union fringes

GATEWAY IND. CO. NO. 02		PAYROLL REGISTER										DATE 7/15/7-			
EMP NO.	EMPLOYEE NAME	HOURS	REG/OTH GROSS	TAXABLE ADJ	NON-TAX ADJ	TOTAL GROSS	TAXABLE GROSS	FEDERAL TAX	FICA TAX	STATE TAX	LOCAL TAX	UNION DED	MISC DED	NET PAY	CHECK NO.
DEPARTMENT - 22															
130	EDWIN DAUM	42.00	251.45			251.45	251.45	32.70	14.71	6.28		2.50	10.00	185.26	1010
150	JUDY VANDER VEEN	42.00	239.30			239.30	239.30	42.56	14.00	8.56		2.50	165.00	6.68	1011
270	TOM RYAN	40.00	508.00			508.00	508.00	155.67	29.72	24.44				298.17	1012
		40.00	508.00			508.00	508.00	155.67	22.47	24.44			22.50	282.92	1013
1021	BOB MANKA	42.00	280.65			280.65	280.65	41.49	16.42	7.84		17.50	5.00	192.40	1014
1033	BOB JOHANNES	40.00	100.00	15.00		115.00	15.00		.88			2.50	5.00	106.62	1015
1048	JOHN GALVIN	42.50	255.68			255.68	255.68	27.74	14.96	5.78		7.50	16.00	183.70	1016
DEPT 22	TOTALS	288.50		15.00		2,158.08	2,058.08	455.83		77.34		32.50		1,255.75	
			2,143.08						113.16				223.50		

* FINAL CONTROL TOTALS *															
REG	OTH	HOURS VAC/HOL	SICK	TOTAL	JOB HRS	TAXABLE	ADJUSTMENT NON-TAX	SICK	DEDUCTION ONE-TIME	PAY ADV	UNION TAXABLE	ADJUSTMENT NON TAXABLE			
314.50	8.00	40.00	40.00	402.50	242.50	15.00	.00	.00	23.00	155.00	.00	.00			
GROSS TOTAL		SICK GROSS		FIT		TAXES		MISC DEDUCTION		UNION DED TOT	NET PAY	REVERSE AMOUNT	NUMBER EMP	TRAN	CHEK
2,926.71	2,826.71	100.00	625.70	158.12	95.33	.00	260.72	37.50	1,749.34	.00	9	72	10		

## Recording net pay and paying by check

The Payroll Register provided by the system shows gross pay, check number assigned, and all deductions withheld to net to take-home pay. Also shown are final control totals for balancing to other reports.

Using the information recorded on this report, the system:

- Prints payroll checks with earnings statements (stubs)
- Shows year-to-date information on stubs
- Adds check reconciliation data to the outstanding check file.

• Prints rate for hourly employees

• Reserved for those states that have SDI

GATEWAY IND. CO									
DEPT NO	EMPL NO	DATE	CHECK NO						
22	130	7/15/7-	1010						
TO THE ORDER OF:				EDWIN DAUM 329 MAPLE ST. ATLANTA GA. 30075					
				PAY THIS AMOUNT \$000185.26					
<small>AUTHORIZED SIGNATURE</small> <b>NON-NEGOTIABLE</b> <small>AUTHORIZED SIGNATURE</small>									
REGULAR WAGE	REGULAR HOURS	OTHER HOURS	REGULAR EARNINGS	OTHER EARNINGS	TAXABLE ADJUSTMENT	NON-TAXABLE ADJUSTMENT	TOTAL EARNINGS		
5.750	4000	200	23396	1749	.	.	25145		
TOTAL EARNINGS		DEDUCTIONS		SDI					
251.45		32.70		14.71		6.28			
YEAR TO DATE TOTALS		YTD SDI							
6,728.25		869.20		393.60		297.74			
OTHER DEDUCTIONS									
UNION	1	2	3	4	5	6	7	8	
250	.	.	1000	.	.	.	.	.	
DEPT	130	EMPLOYEE NAME	CHECK NO	PERIOD ENDING	NET PAY				
22	EDWIN DAUM	1010	7/15/7-	185.26					

## Analyze performance, tighten cost controls

The Labor Distribution Register can show you — by department, work center and employee — the gross pay distributions to your various general ledger accounts.

With the report, out-of-line conditions can be spotted in time to take corrective action before serious trends develop. Overtime hours and costs are split out and recapped. Labor hours incorrectly charged to a department or work center can be corrected.

This report offers valuable opportunities to monitor labor costs and productivity.

• Shift		• General ledger account number											
GATEWAY IND. CO. NO. 02		LABOR DISTRIBUTION REGISTER							DATE 6/08/7-				
EMP NO.	SFT	REG HOURS	O/T HOURS	OTHER HOURS	REG GROSS	O/T GROSS	OTHER GROSS	ADJUST AMOUNT	G/L NUMBER	-EMPLR TAXABLE	PAID UNION-NON-TAX	SECOND SHIFT	THIRD SHIFT
DEPARTMENT- 020		SHIPPING											
120	1	8.00			46.00				6100	.67	.25		
	1	8.00			46.00				6100	.67	.25		
	1	8.00			46.00				6100	.67	.25		
	1	8.00			46.00				6100	.67	.25		
	1	8.00	2.00		46.00	19.50			6100	1.06	.25		
								10.00	5600				
130	1	8.00			46.00				6100	.69	.23		
	1	8.00			46.00				6100	.69	.23		
	1	8.00			46.00				6100	.69	.23		
	1	8.00			46.00				6100	.69	.23		
	1	8.00			46.00				6100	.69	.23		
								10.00	5020				
		40.00			230.00				6100	3.45	1.15		
	1	40.00			130.00				6100	1.95	.65		
160	2	8.00			46.00				6100	.72	.23	1.12	
	2	8.00			46.00				6100	.72	.23	1.12	
	2	8.00			46.00				6100	.72	.23	1.12	
	2	8.00			46.00				6100	.72	.23	1.12	
	2	8.00			46.00				6100	.72	.23	1.12	
	2	8.00		3.00	46.00		35.34		6100	1.20	.45	1.12	
410	1	40.00			200.00				6100	3.00	1.00		
	1	8.00			50.00				6100	.75	.25		
TOTAL		248.00	2.00	3.00	1,300.00	19.50	35.34	20.00		20.42	6.82	5.60	
◊ FINAL CONTROL TOTALS ◊													
	REG	OTH	HOURS VAC	SICK	TOTAL	PREM HOURS	TAXABLE	ADJUSTMENT NON-TAX	SICK	REVERSE AMOUNT			
	328.00	7.00	40.00	.00	375.00	.00	10.00	10.00	.00	.00			
	TOTAL GROSS						-EMPLOYER TAXABLE	PAID UNION-NON-TAX		SHIFT SECOND	THIRD	NUMBER OF TRANSACTIONS	
	2,385.53						23.57	7.87		5.60	.00	32	

## Display employee data quickly and simply

With the proper security clearance, the system permits online inquiry into each employee's data file at the IBM 5251 display work station.

Information such as salary, rate, gross wages and personnel data can be displayed.

To view this data, the operator enters the employee number at the keyboard. If the operator has the first level of security clearance, only the top half of the screen is displayed. The bottom half of the display screen will not be displayed unless the operator has a higher level of security.

DATE 07/15/7-		EMPLOYEE INQUIRY				AMPTI	
COMPANY-02	EMPLOYEE-00320	R.A. PANA		HIRE DATE 01/15/7-		TERM DATE	
ADDRESS		CITY STATE ZIP		MAIL		CHK-N	
TELEPHONE							
SHIFT-1	DEPT-27	WORK	CTR-08	OCCUPATION-WHSE	SUPV.	WORK COMP	CD-1
MARITAL	H	FIT CD	Y	STATE	100	HRS WORKED	1,137.29
MINORITY		FICA CD	Y	COUNTY		HOL HRS PAID	160.00
PAY TYPE	H	FED EX	T	LOCAL		VAC HRS PAID	200.00
PAY FREQ		EXTRA%				SICK HRS PAID	0.00
PROTECT	Y	EXTRAS		UNION	001		
SALARY		REG RATE	5.100	OT RATE	7.650	PREM RATE	
QTR	FIT	FICA	GROSS WAGES	TAXABLE WAGES	SICK PAY	WEEKS	
1	170.30	158.33	2,718.21	2,718.21	0.00	13	
2	208.71	171.29	2,916.27	2,916.27	0.00	13	
3	7.81	10.44	178.51	178.51	0.00	02	
4							

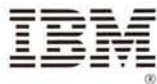
• These lines can be protected by an additional security code

## The next step

Weigh the benefits of IBM's Distribution Financial Accounting System II against your present methods of handling payables, general ledger and payroll operations.

Consider how much more productive your people may be after you've given them one or all three of these resources.

Then call your IBM representative. Together, you can determine how to use these practical new IBM financial resources to your best advantage.



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The IBM Distribution Financial Accounting System II is designed for use with the IBM System/34 computer; the IBM Distributors Management Accounting System, with the IBM System/32 computer. These products are available under separate agreements. Computer printouts and display screens shown in this brochure are simulated, and are intended only to serve as examples. All names of individuals, companies and non-IBM products mentioned are fictitious and similarities to actual names are coincidental.