THE ROLE OF COMPUTER IN THE OPERATIONS OF GENERAL LEDGER SYSTEM

(A case study of Doko International Hotel, Minna Niger State)

By

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PGD/MCS/171/96

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MARCH, 1998

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A project Submitted to the Department of Maths/Computer Science, Federal University of Technology Minna, In Partial fulfillment of the requirement for the award of Post Graduate Diploma in Computer Science.

MARCH, 1998

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DEDICATION

This project is dedicated to my son Ibrahim Lawal

CERTIFICATION

I certify that this project was carried out by Mallam Lawal Ibrahim in the Department of Mathematics/Computer Science of School of Science and Science Education, Federal University of Technology Minna Niger State.

_____   _____
PRINCE R. BADMOS   DATE
SUPERVISOR

_____   _____
DR. K.R.ADEBOYE   DATE
HOD (MATHS/COM)

_____   _____
EXTERNAL EXAMINER   DATE

ABSTRACT

For an effective control of any accounting records and transaction, general ledger is very important. More so a Computerised system of general ledger will go a long way in alleviating the problems associated with the present manual system being operated like misplacement of transaction files, cash book and other vital information from the general ledger.

For the purpose of this project, the proposed Computerised system has been designed using Qbasic programming language of micro soft disk operating system (DOS) because of it flexibility and ability to get help at any point in time. It is also users friendly.

ACKNOWLEDGEMENT

I will start first by thanking the almighty God by helping me through with my course.

I wish to express my sincere gratitude my HOD Dr. K.R Adeboye for his contribution during my course at the school. I also wish to my Supervisor Prince Badmos who is also the co-ordinator of the PGD class for his careful supervision during the execution of this project.

I also like to thank my lecturers in the department of Maths/Computer Science, who have help me in one way or the other during my course at the school.

Furthermore, I wish to express my sincere gratitude to my wife Princess Balkisu Lawal and my loving parent Alhaji Ibrahim Abubakar, Hajiya Rabi Ibrahim and Depot Chief (Late) Alhaji Mohammed Andidi for their financial and moral support they gave me during my course.

Lastly, my sincere gratitude to my present Depot Chief Alhaji Saleh Aliyu Koko, members of class and friends such as Bala, Hadi, Garba, Musa, Bala Pepsi, Ado and the rest of them.

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CHAPTER ONE

1.1 INTRODUCTION OF ACCOUNTING IN PERSPECTIVE

Accounting is often said to be the language of business. It is used in the business world to describe the transactions entered into by all kinds of organisations.

Accounting terms and ideas are therefore used by people associated with business, whether they are managers, owners, investors, bankers, lawyers, or accountants. As it is the language of business there are words and terms that mean one thing in accounting, but whose meaning is completely different in ordinary language usage. Fluency comes, as with other languages, after a certain amount of practice. When fluency has been achieved, that person will be able to survey the transactions of business, and will gain a greater insight into the way that business is transacted and the methods by which business decisions are taken

1.2 GENERAL LEDGER IN ACCOUNTING

General ledger is the heart of any accounting system, regardless of what other subsystems are included. General ledger maintains separate file for each of the assets, liabilities, capital, revenue and expenses account that the system maintains. These files called accounts are organised according to the equation which is an expression of the overall status and operational performance of the organisation. This equation is very simple and is the fundamental basis of double entry accounting. Fig 1 shows the computer picture of drawn ledger.

Date	Particulars	Folio	Amount	Date	Particular	Folio	Amount

The ledger is divided into two that is Debit(Dr) and Credit(Cr). There are columns for date, particulars folio and amount on each side of the Dr and Cr.

*Column 1 Date :- In this column the month and the day on which particular transaction occurred are entered

*Column 2 Particulars :- The transaction itself entered in the possible way

*Column 3 Folio :- This column contains the page of the subsidiary book of the particular column

*Column 4 Amount :- The money of every transaction within that period is being recorded under this column.

The technical terms for these are the debit side (indicated by the abbreviation Dr) while the credit side (indicated by the abbreviation Cr). The left hand side of the ledger is known as the receiving side, while the right hand side is known as the giving side. Generally the best way to know this is to Debit the receiver while Credit the giver.

Another important thing you note in ledger that all expenses are debited, while all revenues are credited respectively. When posting into the ledger all expenses or payment made are being subtracted and all revenue are being added to the ledger account.

Finally general ledger helps to extract the following report:-

Chart of Account report
Trial Balance report
Profit & loss report.
Balance sheet report
Transaction report

Chart of Account

This chart is the listing of all general account on file in account number, sequence account, description as well as account number typed are displayed.

Trial Balance

Is the list of all balances extracted from the ledger account

Profit & Loss

This show the profit or loss of an organisation after the preparation of ledger account

Balance Sheet

This is the summary of all balances after the preparation of profit and loss account

Transaction Report

This gives a listing of all transaction posting through the general ledger in the months or the selected date range. The report produced totals transaction typed for quick reference

1.2.1 GENERAL LEDGER TERMINOLOGIES

Ledger terminologies are those terms used in the general ledger system which includes the following:-

1. Credit (Cr)

   This is the right hand side of the ledger. It shows the money owned by the company.

2. Debit (Dr)

   This is the left hand side of the ledger. It shows the money owned by the

business.

3.   Account Code

It is the code number of a transaction to be entered

4.   Account Payable

Money owed by a company to vendor for goods and services they provide.

5.   Account Receivable

Money owed to your company by customers for goods and services that are made to them.

6.   Assets

Assets are the intangible items owned by a business. Tangible assets are items such as inventory, furniture, fittings, machinery and plants etc.

7.   Current Assets

Assets that can be converted into cash normal operating cycles of an accounting.

8.   Fixed Assets

Tangible assets such as property, plant and equipment that will be long-lived in the running of the business.

9.   Liabilities

Any obligation of a business that must be paid e.g. payment to creditors

10.   Current liabilities

Those liabilities that will come due within the year of required the use of

current asset for payment.

11. <u>Non current liabilities</u>

Those liabilities that are due more than any year from balance sheet date, e.g. mortgage.

12. <u>Cash discount given</u>

A reduction to the invoice price given to a customer for a prompt payment (e.g. 3% for 30 days).

13. <u>Cash discount taken</u>

A reduction in the invoice price given by the vendors for prompt payment.

14. <u>Depreciation</u>

The gradual wearing away of fixed assets over a period of time

15. <u>Expenses</u>

A decrease in equity resulting from operation of the business.

16. <u>Purchase order</u>

Documents used to provide related information about goods or services ordered from a vendor by the business.

17. <u>Sales order</u>

It can be a forward or backward order

18. <u>Account name</u>

The name of transaction whether it is assets or liabilities.

19. Income statement

   Also refer to as profit and loss state shows the profit and loss of a
   business over a period of time.

20. Account type

   The type of account whether it is Cr or Dr payment or receipt.

21. Invoice

   This is a document showing the quantity, description and the price of
   goods sold.

1.3 PROBLEM DEFINITION

Doko International Hotel Limited liability company has been using the manual
method in the operational of general ledger. Problems like overstating of profit and
undercharging of payment may arise in such circumstance, it is also very tedious
and time consuming. It is difficult to detect some accounts which are posted
wrongly because of these problems they arrived at a conclusion that something is
needed to be done as soon as possible.

They now decided to contact a computer expert/programmer to help them
computerise their general ledger system which will yield the following reports the
company needs to know the stand of the business:-

i   Transaction Report:- Which is the listing of transaction posting through
     the general ledger and the chart of account on file in account number
     sequence.

ii   Balance sheet:- Which will show the summary of the balance after the
     preparatory of profit and loss account.

iii   <u>Trial Balance</u> :- Which display the list of balance extracted from the general ledger account which test the arithmetical accuracy of the ledger.

v   <u>Profit & Loss</u>:- these shows the profit made or loss incurred by the organisation.

1.4   SCOPE & LIMITATION

The aims of writing this project on general ledger system in accounting is to enhance the manual method of which the present company is using in there accounting transaction. The Computerised system of entry accounting records is the best in the world, because of its accessibility, accuracy, faster in term of retrieving information and good record-keeping.

The limitation of these project can be as follows:-

1.   This project book is designed to calculate revenue and payment that concerns the general ledger system.

2.   This project book can not calculate anything outside the general ledger system, failure to use this book outside this will amount to error.

3.   This project book and program can be improve further using any other programming languages.

1.5   OBJECTIVE OF THE PROJECT

The objective aim of this project is to improve on the existing manual method which is very tedious to obtain a reliable result at the end of the day transaction. So by this Computerised system of general ledger there will be a proper control of daily transaction of the company.

CHAPTER TWO

2.1   LITERATURE REVIEW

Ledger:- Simple means a book containing the various accounts of business. Ledger book is divided into four unit namely:-

a)   Sales Ledger

b)   Purchase Ledger

c)   General Ledger

d)   Private Ledger

a)   Sales Ledger:- is the ledger containing the accounts of our Debtor or customer

b)   Purchase Ledger:- is the ledger containing the accounts of our Creditor or supplier.

c)   General Ledger:- is the ledger containing other accounts such as cash book, purchase account, sales account, purchase or total creditor control accounts, sales or total debtor control accounts.

d)   Private Ledger:- is the ledger containing confidential records of the business such as the capital account drawing account etc.

From the above definition general ledger was chosen to be the topic of the project.

The Computerised general ledger in accounting system, if fully utilise will go along way in solving the problem of fraud within the accounting sector of an organisation or company.

2.2 METHOD OF INVESTIGATION

It is essential to gather all the facts about an existing system to ensure that all strengths and weakness are discovered before a new system is designed so as to eliminate as much as possible weakness to retain the strength.

The interview method was used as fact finding method in the investigation procedure of this project. Interviewing is the most widely used technique and the most productive. It is an art not readily acquired, facts about what is happening come to light together with the opinion of the interview regarding weakness in the system

2.3 ANALYSIS OF MANUAL SYSTEM

In an organisation where manual method of general ledger is adopted, the service of a bookkeeper or accountant whose duty is to collect all information concerning accounting method or general ledger method. The sentence is not complete to analyse the general ledger in nu shell, the diagram below illustrate the activities of general ledger

Account Receivable   Account Payable
Payroll System   Stock Control
Purchases   General   Discount Given
Sales   Ledger   Discount Take
Liabilities   Assets

Reports
Char of Account
Trial Balance
Profit & Loss
Balance Sheet
Detail Transaction Report

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Looking at the diagram, Account Receivable are posted in the general ledger. Hence the ledger is the host of all the terminal i.e the small branch attached to it.

From the general ledger, after posting all the accounts it is used to generate report which appear under the diagram. These report are all used to test the arithmetic accuracy of the ledger and to know the financial position of Doko International Hotel which will help to determine the profit or loss of their company at the end of the year annual reports.

2.4 PROBLEM OF MANUAL SYSTEM

In an organisation where manual method of operating a large system is adopted, there is always a source error encountered from the results they get. This is because of the work load imposed on the accountant or book-keeper.

The problem you will encounter when operating a manual system of general ledger are as follows:-

1. It is prone to error
2. It is expensive
3. It leads to wrong result, in other word the financial position of the business cannot be know.
4. It is time wasting
5. Wrong calculation of amount
6. Misappropriation of fund
7. It leads to wrong posting of transaction

2.5 BENEFIT OF USING COMPUTERISED SYSTEM

The benefit obtained depends on the type of computer and the use of it depending upon individual circumstance. Prospective benefits include some of the following:-
1 More effective control procedures including production control, sales

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control, cost control, budgeting control and credit.

2. Improve the flow of information and information retrieval by means of on-line direct access equity system.

3. Greater control of raw material and other stocks allowing the investment in stock to be optimised and stock out occasions to be minimise.

4. Improve cash flow due to improved sales accounting systems particularly those relating to credit control, invoicing and statement preparation.

5. Simplification of problem solving software.

6. Greater degree of systems integration on the basis that the output to a related sub-system, which has the effects on eliminating duplicating and delay.

7. Supply of information for improving management decision making of the company.

2.6 BRIEF HISTORY OF DOKO INTERNATIONAL HOTEL

The hotel was established in April 1997 in other to easy the problem of hotel accommodation within the state capital and Abuja the Federal Capital Territory.

The hotel has the capacity to accommodate about 100 guest at a time the hotel also has the following facilities for the comfort of the guest, among the facilities are:-

*Conference Hall

*Restaurant

*Bar

*Security

*Cable Satlite

The hotel is strategically located along Minna/Abuja road before the city gate while on your way to Abuja. The hotel has it staff strength of about 20 running for 24hours, also with well trained personal to coupe of with any pressure work that will come their.

ORGANOGRAM OF DOKO INTERNATIONAL HOTEL
MINNA, NIGER STATE

```
                    ┌─────────────────────┐
                    │  CHAIRMAN CHIEF     │
                    │  EXECUTIVE          │
                    └─────────────────────┘
                              │
                              │   - SECRETARY
              ┌───────────────┼───────────────────┐
    ┌──────────────┐  ┌──────────────────┐  ┌──────────────┐
    │ MANAGER FIN. │  │ MANAGER ADMIN.   │  │   P.R.O      │
    └──────────────┘  └──────────────────┘  └──────────────┘
            │                  │
      ACCOUNTANT          ADMIN. ASST.
            │                  │
  COMPUTER OPERATOR      RECEPTIONIST
            │                  │
        CASHIER            SECURITY
```
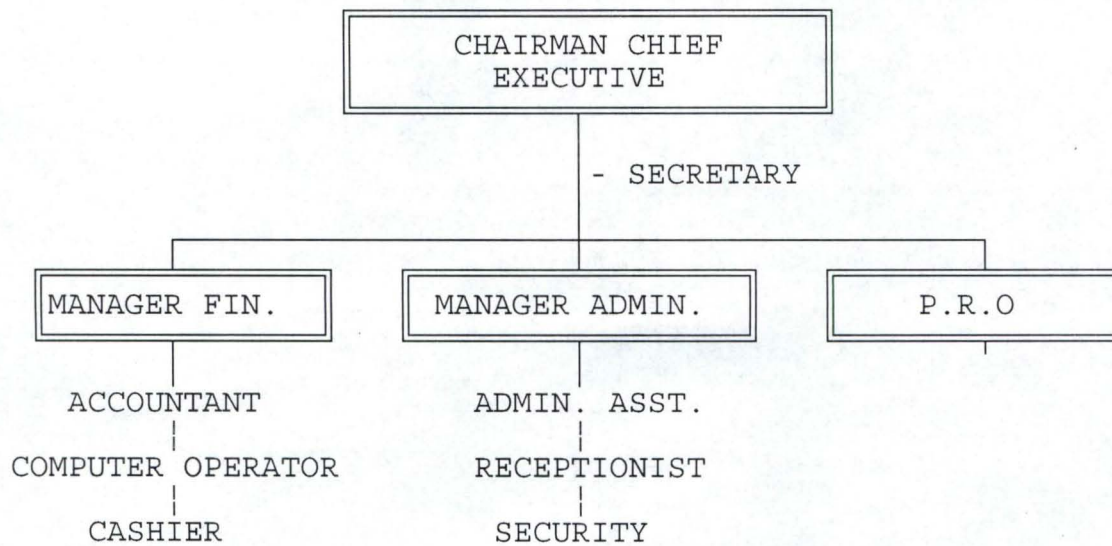
CHAPTER THREE

3.0 **TESTING PROJECT FEASIBILITY**

In order for a project to be justified feasible, it must pass through three test, these test are as follows:-

* Operational feasibility

* Technical feasibility

* Economical feasibility

(a) Operational feasibility is concerned with workability of the proposed system when developed and installed. In this case one consider the acceptability and the way the new system will affect performance.

(b) Technical feasibility consider if the project can be done with available equipment, software technology, personnel etc

(c) Economic feasibility is carried out to assess the cost of implementing the new project.

3.1 **SYSTEM DESIGN**

The general ledger system was design to obey the following specification as follows:-

GENERAL LEDGER MENU

1. FILE MAINTENANCE

2. UPDATING AND POSTING

3. REPORTS GENERATION

4. EXIT

A. Under the FILE MAINTENANCE we have the following:

1. CREATE A MENU ACCOUNT (ACCOUNT CHART)

2. TRANSACTION ENTRY

3. MULTIPLE JOURNAL ENTRY

4. CHART OF ACCOUNT CODE FILE

5. RETURN OF MAIN MENU

B. UPDATING POSTING

C. Under the REPORT GENERATION we have the following:-

    1. CHART OF ACCOUNT

    2. TRIAL BALANCE

    3. PROFIT AND LOSS

    4. BALANCE SHEET

    5. TRANSACTION REPORT

    6. RETURN TO MAIN MENU

3.2 INPUT SPECIFICATION

The file organisation and records structure of master file, transaction file are as follows:

GENERAL LEDGER FILE

ORGANISATION: RANDOM

KEY FIELD: ACCOUNT CODE

RECORD LAYOUT

DATA ITEMS	TYPE	LENGTH	REMARKS
ACCOUNT CODE	N	3	-
ACCOUNT NAME	A	20	-
ACCOUNT TYPE	A	1	D/C
AMOUNT TO DATE	N	10	-
AMOUNT LAST YEAR	N	10	-

TRANSACTION FILE: ORGANISATION SEQUENTIAL

DATA ITEMS	TYPE	LENGTH	REMARKS
ACCOUNT CODE	N	3	P/12
TRANSACTION TYPE	A	1	PAY/RECEIPT
DATE	A	8	-
AMOUNT	N	8	-
REFERENCE	A	25	-

CODE FILE: ORGANISATION SEQUENTIAL

DATA ITEMS	TYPE	LENGTH
ACCOUNT CODE	N	3
ACCOUNT NAME	A	20
TYPE	A	1

3.3   **OUTPUT SPECIFICATION**

The output specification of the General ledger report is as follows:

DOKO INTERNATIONAL HOTEL

MINNA - PAIKO ROAD.

SUMMARISED CHART OF ACCOUNT

ASSETS CURRENT ASSETS

ACC: NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

FIXED ASSETS

ACC: NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

LIABILITIES CURRENT LIABILITIES

ACC. NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

MEDIUM/LONG TERM LIABILITIES

ACC: NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

CAPITAL RESERVES

ACCT. NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

EXPENSES SALES EXPENSES

ACC: NO.	TYPE	ACCOUNT NAME
----------------	--------------	----------------------
----------------	--------------	----------------------
----------------	--------------	----------------------

PURCHASING EXPENSES

ADMINISTRATIVE EXPENSES

ACC: NO.	TYPE	ACCOUNT NAME
----------------	-------------	----------------------
----------------	-------------	----------------------
----------------	-------------	----------------------

FINANCE EXPENSES

ACCT. NO	TYPE	ACCOUNT NAME
----------------	-------------	----------------------
----------------	-------------	----------------------
----------------	-------------	----------------------

WAREHOUSE AND DISTRIBUTION

ACC: NO.	TYPE	ACCOUNT NAME
----------------	-------------	----------------------
----------------	-------------	----------------------
----------------	-------------	----------------------

OPERATING REVENUE

ACC: NO	TYPE	ACCOUNT NAME
----------------	-------------	----------------------
----------------	-------------	----------------------
----------------	-------------	----------------------

DOKO INTERNATIONAL HOTEL
MINNA - PAIKO ROAD
TRIAL BALANCE

ACCOUNT NO	ACCOUNT NAME	DEBIT	CREDIT
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---------------------	----------------------	----------	
---------------------	----------------------	----------	

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------------------	----------------------	----------		
------------------	----------------------	----------		
------------------	----------------------		----------	
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Total		9999.99	9999.99

DOKO INTERNATIONAL HOTEL
MINNA - PAIKO ROAD
PROFIT AND LOSS

TOTAL REVENUE

DESCRIPTION	DEBIT	CREDIT
------------------	----------	------------
------------------		-----------
------------------		-----------
------------------		-----------
------------------		-----------
		_____
		_____

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SALES EXPENSES

DESCRIPTION	DEBIT	CREDIT
--------------------	---------	
--------------------	---------	
--------------------	---------	
--------------------	---------	
	_____	
	_____	

PURCHASING EXPENSES

DESCRIPTION	DEBIT	CREDIT
--------------------	---------	
--------------------	---------	
--------------------	---------	
--------------------	---------	
	_____	
	_____	

ADMINISTRATIVE EXPENSES

DESCRIPTION	DEBIT	CREDIT
--------------------	--------	
--------------------	--------	
--------------------	--------	
--------------------	--------	
	_____	
	_____	

FINANCE EXPENSES

DESCRIPTION	DEBIT	CREDIT
--------------------	---------	
--------------------	---------	
--------------------	---------	
--------------------	---------	
	_____	
	_____	

WARE HOUSE EXPENSE

DESCRIPTION	DEBIT	CREDIT
--------------------	--------	
--------------------	--------	
--------------------	--------	
--------------------	--------	
	_____	
	_____	

OTHER EXPENSES

DESCRIPTION	DEBIT	CREDIT
--------------------	--------	
--------------------	--------	
--------------------	--------	
--------------------	--------	
	_____	
	_____	

NET REPORT   9999.99

DOKO INTERNATIONAL HOTEL
MINNA - PAIKO ROAD

ASSETS

CURRENT ASSETS

DESCRIPTION	DEBIT	CREDIT
---------------------	---------	
---------------------	---------	
---------------------	---------	
---------------------	---------	
	_____	
	_____	

FIXED ASSETS

DESCRIPTION	DEBIT	CREDIT
---------------------	---------	
---------------------	---------	
---------------------	---------	
---------------------	---------	
	_____	
	_____	

OTHER ASSETS

DESCRIPTION	DEBIT	CREDIT
---------------------	---------	
---------------------	---------	
---------------------	---------	
---------------------	---------	
	_____	
	_____	

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LIABILITIES CURRENT LIABILITIES

DESCRIPTION	DEBIT	CREDIT
--------------------		-----------
--------------------		-----------
--------------------		-----------
--------------------		-----------
		_____
		_____

MEDIUM/LONG TERM LIABILITIES

DESCRIPTION	DEBIT	CREDIT
--------------------		-----------
--------------------		-----------
--------------------		-----------
--------------------		-----------
		_____
		_____

CAPITAL AND RESERVES

DESCRIPTION	DEBIT	CREDIT
--------------------		-----------
--------------------		-----------
--------------------		-----------
--------------------		-----------
		_____
		_____
PROFITS		9999.99
TOTAL EQUITY		9999.99

DOKO INTERNATIONAL HOTEL
MINNA - PAIKO

S/NO	DATE TRANSACTION	ACC CODE	REFERENCE	AMOUNT
--------	-----------------------------	-------------	------------------	-------------
--------	-----------------------------	-------------	------------------	-------------
--------	-----------------------------	-------------	------------------	-------------
--------	-----------------------------	-------------	------------------	-------------
--------	-----------------------------	-------------	------------------	-------------
--------	-----------------------------	-------------	------------------	-------------

PROCEDURE

1. Your chart of ACCOUNTS must be grouped as follows:

ACCOUNT GROUP NAME	ACCOUNT CODE RANGE
CURRENT ASSETS	100 TO 199
FIXED ASSETS	200 TO 249
OTHER ASSETS	251 TO 299
CURRENT LIABILITIES	300 TO 399
MEDIUM/LONG TERN LIABILITIES	350 TO 399
CAPITAL AND RESERVES	400 TO 499
SALES EXPENSES	500 TO 549
PURCHASING EXPENSES	550 TO 599
ADMINISTRATIVE EXPENSES	600 TO 649
FINANCE EXPENSES	650 TO 699
WAREHOUSE AND DISTRIBUTION	700 TO 799
OPERATING REVENUE	800 TO 899
OTHER REVENUE	900 TO 999

2. All assets should be debited in the ledger i.e in the ledger file which should be D.

3. Likewise all liabilities should be credited C.

4. All Expenses should be debited D.

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5. All Revenues should be credited C.

6. During posting all payment made should be subtracted and all payment made should be added to the amount in the appropriate ledger.

3.5 CONVERSION/CHANGE OVER

File conversion is a vital activity which is sometimes underestimated. It involved the conversion of the old file data into the form required by the new system, and is usually a very expensive stage in the whole project.

The Change over from old to new system may take place when:-

* The system has been proved to the satisfaction of the systems analyst and the other implementation activities have been completed.

* User Managers are satisfied with the results of the system tests, staff training and references manual.

* The target data for Change over is due

There are different way of changeover these are as follows:-

1. Direct

2. Parallel

3. Pilot

4 Staged

for the benefit of this project of general ledger in accounting systems. The parallel running is the best that is by running the old and new a programme at a time so as to cross-check the results. Its main attraction is that the old system is kept alive and operational until the new system has been proved for at least one system cycle, suing full live data in the real operation environment of place, people, equipment and time. It allows the results of the new system to be compared with the old system before acceptance by the user; thereby promoting user confidence.

Its main disadvantage is the extra cost, the difficulty and sometime. The impracticability, of user staff having to carry out the different clerical operations for two systems old and new.

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3.6   **COST BETWEEN ANALYSIS**

The overall cost of computerisation of general ledger of Doko International Hotel can be divided into four areas:

1.   Installation or capital cost
2.   Maintenance cost
3.   Running cost
4.   Personnel Cost

Installation Capital Cost

These include the cost of purchasing a personal computer including all necessary hardware like the printer etc the system analysis, design and software development and cost of installation of the system.

Maintenance Cost

The maintenance cost will mostly be on repair and servicing of the system which is necessary and also maintenance of the necessary software to meet the ever increasing challenges of record keeping.

Running Cost

The running cost is basically on the purchase of back-up copies like diskettes, stationary, etc which are necessary for efficient performance.

Personnel Cost

This include the cost of training personnel to handle the computers and their monthly renumeration or salaries.

The total estimated cost of computer at present are as follows:-

	N : k
Personnel Computer System	80,000.00
Installation Cost	10,000.00
System analysis/Software development	40,000.00
Maintenance Cost per annum(approximate)	50,000.00
Cost of training 2 Nos staff and	

Salaries for 1 year.   40,000.00

Add contingencies   10,000.00

                                                     _____

Total estimated cost for the first year   N230,000.00

                                                     ==========

After the first year, the cost will reduce drastically because only the maintenance, running cost and the staff salaries will be incurred, as such, the system will be able to pay back the initial investment in the next two or three years if the benefit derived from the new system is considered.

CHAPTER FOUR

4.1 SYSTEM DEVELOPMENT

The emphasis of system development is to develop the proposal system structure into a programme the proposed system structure into a programme which will help to enable the goals of the proposed system.

4.2 CHOICE OF PROGRAMMING LANGUAGE

Programming language selection involves determining the best programming language for the application. Some important characteristics to be considered are as follows:-

* The difficulty of the problem
* The technical skill required of the Computer Programme
* The availability of programme for various language
* The type of processing to be used batch or real time
* The support from the computer vendor in maintaining and updating the programming language
* The existing hardware and software configuration
* The type of problem such as business or scientific
* The type of software automation packages.

Some example of programming language are Dbaselll IV V, Cobol, Fortran, Pascal, Ada, Qbasic, Basic, C. language etc.

For this project the Qbasic of Micro soft Disk operating system Software (DOS) package is the best for the proposal system after considering the above characteristic of selecting a programming language.

The Qbasic of Dos is very simple to used in the sense that you can get help facility at all the time when you are in difficulty while write a programme.

The Qbasic is an enhancement of GWbasic of Dos.

4.3   <u>OPERATIONS MANUALS FOR THE SYSTEM</u>

Handling precautions

This diskette containing the packages is very strive and should never be disassembled. Do not drop it or otherwise subject it to sudden impacts or sudden temperature changes. Carefully avoid storing the floppy diskette or leaving it in area exposed to high temperature, humidity, magnetic flux or large amount of dust. It should be kept in cool and dry place. It should also not be written upon nor bent it.

Starting point.

The system operation been designed for user with little computer knowledge.

*   To operate the system, the following should be done

       Boot the computer system.

<u>Note</u> Assuming the computer has no hard disk, there are two

     ways of booting the computer system, these are:-

*   Cool Booting:-

       This is done when the computer is still off insert Dos diskette into Drive A and Switch on the system

*   Warm Booting:

       This is done when the computer is ON, insert Dos diskette into Drive A and hold down the following key Ctrl + Alt Del

4.4   <u>DESCRIPTION OF MENU OPTION</u>

The new system of general ledger will be operating with the following Menu.

      FILE MENU

1.   FILE MAINTENANCE

2.   UPDATING AND POSTING

3.   REPORT

4.   INITIALISE

5.   EDIT

6.   EXIT

OPTION I FILE MAINTENANCE:- has the following SUB MENU

* MENU ACCOUNT FILE:- It store information permanently

* TRANSACTION:- Contain daily transaction of the company

* MULTIPLE JOURNAL:- It allows Multi sided journal.

* Code: This store the code number's of account.

Very Important Note:

In entering the code you must not enter any codes less than 100 or more 999.

OPTION II UPDATING/POSTING: This has no SUB-MENU. It used the transaction file to update the Menu account file.

OPTION III REPORT:- These has up to five sub-menus as follows:-

* CHART OF ACCOUNT:- This list all the reports of menu account file.

* TRIAL BALANCE:- This list all balance extracted from the ledger.

* PROFIT AND LOSS:- This shows the profit and loss made by the organisation of company.

* BALANCE SHEET:- This shows the summaries of balance after the preparation of profit and loss.

* DETAIL TRANSACTION REPORT:- This gives a list of all transaction entry to the general ledger.

* RETURN TO MAIN MENU:-

OPTION V INITIALISE/DELETE:- This will delete amount in the master file.

OPTION VI EDIT:- This will enable you to check any record within the master file.

OPTION VII EXIT:- provides the users the opportunity to return to the Dos prompt without any difficulties.

SYTEM FLOW CHART

```
                            ┌──────────────┐
                            ║  MAIN MENU   ║
                            └──────────────┘
    ┌────────────┬────────────────┬─────────┬──────────────────┬───────┬──────┐
┌───────────┐ ┌─────────────────┐ ┌────────┐ ┌──────────────────┐ ┌──────┐ ┌─────┐
│ FILE      │ │ UPDATING &      │ │REPORTS │ │ INITIALISE/DELETE│ │ EDIT │ │ XIT │
│ MAINTENACE│ │ POSTING         │ │        │ │                  │ │      │ │     │
└───────────┘ └─────────────────┘ └────────┘ └──────────────────┘ └──────┘ └─────┘
```

CRATE MENU ACCOUNT	TRANSACTION ENTRY	MULTIPLE JOURNAL	CHART OF ACCOUNT CODE

27

SUMMARISED CHART OF ACCOUNT	TRAIL BALANCE	PROFIT & LOSS	BALANCE SHEET	TRANSACTION REPORT
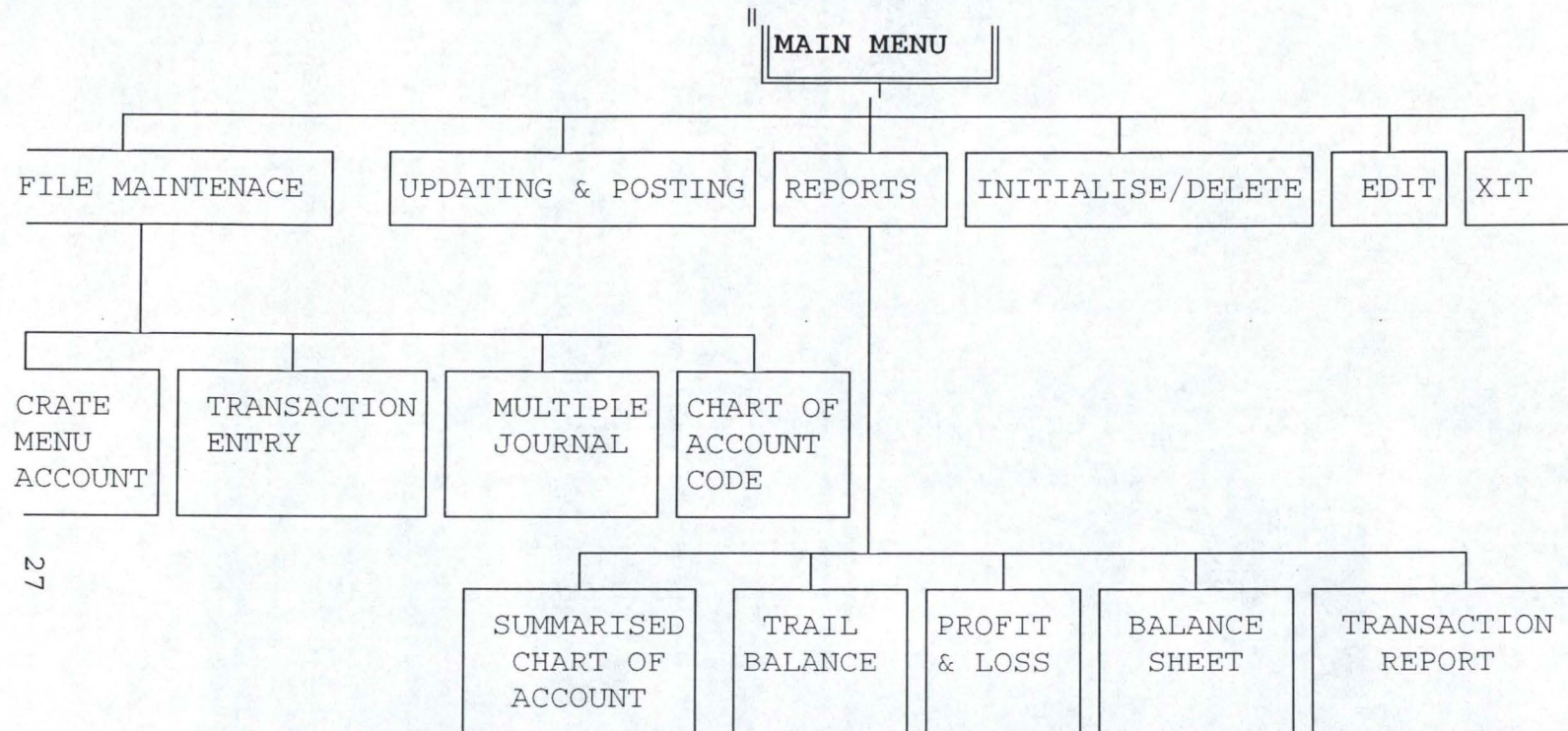
CHAPTER FIVE

5.1 **SUMMARY**

The feasibility study of this project was not an easy one for the researcher, facts were not released in full details for the actual understanding of the existing operations. The management thought that they were selling out their secret which ought to remain within them.

It took the researcher about 6 month to understand the existing operation of the company thereby standing the proposed system very lately. With complexity of the operation and the time constrain, the researcher was able to produce a reasonable software for the proposed system.

5.2 **CONCLUSION**

Computerisation can be defined as planned and articulated change from a manual system to automation using computer system.

Computer were introduced to various organisation for some reason; these are:-

(1)   To enhance the efficiency of service by cutting administrative cost avoiding data duplication and offering greater management control and accountability.

(2)   To improve the speed and efficiency in collection, manipulation, storage, reporting and dissemination of data.

Competerisation of general ledger system is to eliminate most of the manual work involved in book keeping of an organisation. With the Local Area Network (LAN) of the personal computer (PC), there is a speedy operation all transaction are coded as they occur.

The system has helped in maintaining all sub-sidiary record on a continuous basis

due to it updating nature. All transaction records are updated automatically and kept into a master file so as to have a quick reach of any record needed at any particular time in request.

Finally, it enable the organisation to obtain a quick decision over issues concerning the organisation as the system tells the status of the organisation at any point in time as requested.

5.3   **RECOMMENDATION**

The world is dynamic so is the area of technology, in other worlds, as time move computer technology improve. Therefore, this system need to be improve upon in future. I will like the personnel of the organisation to please release required fact and information to researcher so that required result could be obtained in good time.

Furthermore, I will like to make an appeal to the University authority to provide personal computer (PC) for the student, so that each an every student will lay his hand on the system before completion.

REFERENCES

1.   MANDELL S.L. (1979) Computer and Data Processing Concept and Application St. Paul; West Publishing Company, London.

2.   EDWARD, P AND BROADWELL B. (1982) Data Processing 2nd Edition West Publishing Company. California; Wadsworth Minessota.

3   FRY T.F (1975) Computer Appreciation 2nd Edition; Newnes-Butterworth Company, London.

4.   FRANK WOODS, J.O. OMUYA (1983) Business Accounting I, 4th Edition, Longman Group Limited, Longman House, Burnt Mill, Harlow, Essex, UK.

```
LARE SUB design ()
LARE SUB dettrep ()
LARE SUB uppost ()
LARE SUB balsheet ()
LARE SUB profloss ()
LARE SUB trialb ()
LARE SUB sumchart ()
LARE SUB chaccd ()
LARE SUB fmaint ()
LARE SUB trentry ()
LARE SUB mjournal ()

er$ = STRING$(40, 205)

 : CALL design
= INPUT$(1)
    '**********************
        Entry Menu
    '**********************


CLS :   COLOR 15, 1: end1 = 18: GOSUB 777
LOCATE 9, 33: PRINT "M A I N    M E N U"
LOCATE 11, 28: PRINT "1      File Maintainance"
LOCATE 12, 28: PRINT "2      Updating & Posting"
LOCATE 13, 28: PRINT "3      Report"
LOCATE 14, 28: PRINT "4      Initialise"
LOCATE 15, 28: PRINT "5      Edit"
LOCATE 16, 28: PRINT "6      Exit"
LOCATE 17, 28: INPUT "Enter your choice"; C
COLOR 7, 0
ON C GOSUB 150, 340, 380, 500, 419, 600

IF C <> 1 AND C <> 2 AND C <> 3 AND C <> 4 AND C <> 5 AND C <> 6 THEN
   BEEP
   GOTO 20
END IF

LS
ND


    '*****************************
        File Maintainance Menu
    '*****************************


CLS :   COLOR 15, 2: end1 = 20: GOSUB 777:
LOCATE 10, 31: PRINT "FILE MAINTENANCE MENU"
LOCATE 12, 25: PRINT "1      Create a menu Account"
LOCATE 13, 25: PRINT "2      Transaction entry"
LOCATE 14, 25: PRINT "3      Multiple journal entry"
LOCATE 15, 25: PRINT "4      Chart of Account code file"
LOCATE 16, 25: PRINT "5      Return to main menu"
LOCATE 18, 30: INPUT "Enter your choice"; L
COLOR 7, 0
      IF L = 1 THEN CALL fmaint: GOTO 150
      IF L = 2 THEN CALL trentry: GOTO 150
      IF L = 3 THEN CALL mjournal: GOTO 150
      IF L = 4 THEN CALL chaccd: GOTO 150
      IF L = 5 THEN GOTO 20
```

```
'URN
) CLS
|*****UPDATING & POSTING
  doing1$ = "Update in Progress ...."
  doing2$ = "        Wait !!!        "
  finish1$ = " Update completed !!    "
  finish2$ = "       Press any key      "

  CLS :   COLOR 15, 11
  LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë£"
  LOCATE 12, 28: PRINT "¤                              ¤"
  LOCATE 13, 28: PRINT "úááááááááááááááááááááááááááááááÑ"
  LOCATE 14, 28: PRINT "¤                              ¤"
  LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"

  LOCATE 12, 33: PRINT doing1$
  LOCATE 14, 33: COLOR 31, 4: PRINT doing2$
  CALL uppost
  COLOR 15, 11
  LOCATE 12, 33: PRINT finish1$
  LOCATE 14, 33: PRINT finish2$
  a$ = INPUT$(1): COLOR 7, 0: GOTO 20
'URN


  '******************************
       General Ledger Reports
  '******************************


  CLS :   COLOR 15, 14: end1 = 21: GOSUB 777
  LOCATE 10, 32: PRINT "GENERAL LEDGER REPORTS"
  LOCATE 12, 31: PRINT "1        Chart of Account"
  LOCATE 13, 31: PRINT "2        Trial Balance"
  LOCATE 14, 31: PRINT "3        Profit & Loss"
  LOCATE 15, 31: PRINT "4        Balance Sheet"
  LOCATE 16, 31: PRINT "5        Transction Report"
  LOCATE 17, 31: PRINT "6        Return to Main Menu"
  LOCATE 19, 31: INPUT "Enter your choice"; n
  COLOR 7, 0
  IF n < 1 OR n > 6 THEN BEEP: GOTO 380

     IF n = 1 THEN CALL sumchart: GOTO 380
     IF n = 2 THEN CALL trialb: GOTO 380
     IF n = 3 THEN CALL profloss: GOTO 380
     IF n = 4 THEN CALL balsheet: GOTO 380
     IF n = 5 THEN CALL dettrep: GOTO 380
     IF n = 6 THEN GOTO 20
'URN

 REM covering with color
  T$ = STRING$(42, " ")
  t1$ = "  è" + STRING$(36, "ë") + "£  "
  M$ = "  ¤" + STRING$(36, " ") + "¤  "
  B$ = "  à" + STRING$(36, "ë") + "¥  "
  LOCATE 7, 22: PRINT T$
  LOCATE 8, 22: PRINT t1$
     FOR i = 9 TO end1 - 1
        LOCATE i, 22: PRINT M$
     NEXT i
```

```basic
  LOCATE end1, 22: PRINT B$
  LOCATE end1 + 1, 22: PRINT T$

 RETURN


 REM TRY******
CLS
PEN "R", #1, "MASTER", 41
  FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
  ans$ = "Y"
HILE ans$ = "Y" OR ans$ = "y"

LS
  LOCATE 14, 28: INPUT "ENTER ACCOUNT NUMBER "; Acco%
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid code"
LOCATE 25, 65: PRINT "press any key"
as$ = INPUT$(1): CLS
COLOR 7, 0
GOTO 41
END IF

LSET amtd$ = MKS$(0)
UT #1, Acco%
  LOCATE 15, 28: INPUT "ANY MORE (Y/N)   "; ans$
END
LOSE
URN


 REM ************

EN "R", #1, "MASTER", 41
FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
s$ = "Y"
ILE ans$ = "Y" OR ans$ = "y"

 : COLOR 15, 7: FOR i = 7 TO 17: LOCATE i, 17: PRINT SPC(40); : NEXT i
ATE 7, 17: PRINT STRING$(13, "É") + "EDIT MASTER" + STRING$(13, "É")
ATE 17, 17: PRINT STRING$(40, "É")
OCATE 9, 22: INPUT " ENTER ACCOUNT CODE "; Acco%
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid code"
LOCATE 25, 65: PRINT "press any key"
as$ = INPUT$(1): CLS
COLOR 7, 0
GOTO 40
END IF

T #1, Acco%
LOCATE 10, 22: PRINT "ACCOUNT NUMBER = "; Acco%
OCATE 11, 22: PRINT "ACCOUNT TYPE : "; atype$
OCATE 12, 22: PRINT "ACCOUNT NAME : "; aname$
OCATE 13, 22: PRINT "AMOUNT TO DATE : "; CVS(amtd$)
LOCATE 14, 22: INPUT "ANY MORE (Y/N) "; ans$
COLOR 7, 0
ND
URN
```

```
'**********************************************************************

' balsheet
:    OPEN "I", #1, "prof"
UT #1, profit: CLOSE

'****************        Heading

RINT TAB(30); "DOKO INTERNATIONAL HOTEL"
RINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë"
RINT TAB(32); "MINNA PAIKO ROAD"
RINT TAB(32); "ëëëëëëëëëëëëëëë"
RINT : PRINT TAB(32); "BALANCE SHEET"
RINT TAB(32); "ëëëëëëëëëëëë"
RINT TAB(5); "ACCOUNT NUMBER"; TAB(25); "ACCOUNT NAME"; TAB(55); "DEBIT";
RINT TAB(5); "ëëëëëëëëëëëëëë"; TAB(25); "ëëëëëëëëëëëë"; TAB(55); "ëëëëë";

PEN "R", #1, "MASTER", 41
IELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
PEN "I", #3, "CODE"

'*******        Current Asset
RINT "CURRENT ASSET"
RINT "ëëëëëëëëëëëëë"
limit = 100: Ulimit = 199
casset = 0
INPUT #3, Acco%, aname$, atype$
F Acco% >= Llimit AND Acco% <= Ulimit THEN GOSUB 1020

'******* Totals
casset = Ttotal
RINT STRING$(80, "ë")
RINT "TOTAL CURRENT ASSET"; TAB(55);
RINT USING "#####,###.##"; Tcasset
RINT STRING$(80, "ë")
RINT : PRINT

'********** Fixed Assets
RINT "FIXED ASSETS"
RINT "ëëëëëëëëëëëë"
RINT : PRINT
imit = 200: Ulimit = 249
OSUB 1020
fasset = Ttotal
RINT STRING$(80, "ë")
RINT "TOTAL FIXED ASSET"; TAB(55);
RINT USING "#####,###.##"; Tfasset
RINT STRING$(80, "ë")

'********** Other Assets
imit = 290: Ulimit = 299
RINT : PRINT
RINT "OTHER ASSETS"
RINT "ëëëëëëëëëëëë"
OSUB 1020
ther = Ttotal
RINT STRING$(80, "ë")
RINT "TOTAL OTHER ASSET"; TAB(55);
```

```basic
PRINT USING "#####,###.##"; Tother
PRINT STRING$(80, "ë")

' ********* Total Assets
PRINT : PRINT
PRINT "TOTAL ASSET"; TAB(55);
PRINT USING "#####,###.##"; Tfasset + Tcasset + Other
PRINT ; STRING$(80, "ë")

' ********* Liabilities
PRINT : PRINT
PRINT "LIABILITIES"
PRINT "ëëëëëëëëëëë"
Llimit = 300: Ulimit = 380
GOSUB 1020
Tcurrent = Ttotal
PRINT STRING$(80, "ë")

' ********* Total Current Liability
PRINT "TOTAL CURRENT LIABILITY"; TAB(65);
PRINT USING "#####,###.##"; Tcurrent
PRINT STRING$(80, "ë")
PRINT : PRINT

' ********* Long & Medium term Liabilities
Llimit = 390: Ulimit = 410
PRINT "LONG/MEDIUM TERM LAIBILITIES"
PRINT "ëëëëëëëëëëëëëëëëëëëëëëëëëëëë"
PRINT : PRINT
GOSUB 1020
Tmedium = Ttotal

' ********* Totals
PRINT STRING$(80, "ë")
PRINT "TOTAL LONG/MEDIUM TERM LIABILITIES"; TAB(65);
PRINT USING "#####,###.##"; Tmedium
PRINT STRING$(80, "ë")
PRINT : PRINT

' ********* Capital Reserves
Llimit = 420: Ulimit = 460
PRINT "CAPITAL & RESERVES"
PRINT "ëëëëëëëëëëëëëëëëëë"
GOSUB 1020
Tcapital = Ttotal
PRINT STRING$(80, "ë")

' ********* Totals
PRINT "TOTAL CAPITAL & RESERVES"; TAB(65);
PRINT USING "#####,###.##"; Tcapital
PRINT STRING$(80, "ë")
PRINT "TOTAL LIABILITIES"; TAB(65);
Tlab = Tcapital + Tcurent + Tmedium
PRINT USING "#####,###.##"; Tlab
PRINT STRING$(80, "ë")

' ********* Total Equity
TOTAL = Tlab + profit
PRINT "TOTAL EQUITY"; TAB(65);
PRINT USING "#####,###.##"; TOTAL
```

```basic
PRINT STRING$(80, "ëë")
CLOSE
 $ = INPUT$(1)
 T SUB

 0 REM *****SUBROUTINE
 total = 0
 HILE Acco% <= Ulimit AND Acco% >= Llimit
  GET #1, Acco%
  Ttotal = Ttotal + CVS(amtd$)
    IF atype$ = "D" THEN
        PRINT TAB(5); Acco%; TAB(25); aname$; TAB(55);
        PRINT USING "#####,###.##"; CVS(amtd$)
    ELSE
        PRINT TAB(5); Acco%; TAB(25); aname$; TAB(65);
        PRINT USING "#####,###.##"; CVS(amtd$)
    END IF
  IF EOF(3) THEN RETURN
  INPUT #3, Acco%, aname$, atype$
 END
 ETURN


 CLS : COLOR 15, 4
 LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë£"
 LOCATE 12, 28: PRINT "¤         Set  printer  on         ¤"
 LOCATE 13, 28: PRINT "úáááááááááááááááááááááááááááááááááÑ"
 LOCATE 14, 28: PRINT "¤            Press any key            ¤"
 LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
 as$ = INPUT$(1)
 COLOR 7, 0

 CLS : COLOR 15, 4
 LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë£"
 LOCATE 12, 28: PRINT "¤            Printing....            ¤"
 LOCATE 13, 28: PRINT "úáááááááááááááááááááááááááááááááááÑ"
 LOCATE 14, 28: PRINT "¤              Wait !!!              ¤"
 LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
 COLOR 7, 0

 :   OPEN "I", #1, "prof"
 JT #1, profit: CLOSE

 PRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
 PRINT TAB(30); "ááááááááááááááááááááááá"
 PRINT TAB(32); "MINNA PAIKO ROAD"
 PRINT TAB(32); "ááááááááááááááááá"
 PRINT : PRINT TAB(32); "BALANCE SHEET"
 PRINT TAB(32); "ááááááááááááá": PRINT
 PRINT TAB(5); "ACCOUNT NUMBER"; TAB(25); "ACCOUNT NAME"; TAB(55); "DEBIT";
 PRINT TAB(5); "ëëëëëëëëëëëëëë"; TAB(25); "ëëëëëëëëëëëë"; TAB(55); "ëëëëë";

 PEN "R", #1, "MASTER", 41
 ELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
 PEN "I", #2, "CODE"

 ******      Current Asset
 RINT : LPRINT TAB(32); "CURRENT ASSET"
 PRINT TAB(32); "ëëëëëëëëëëëëë"
 Limit = 100: Ulimit = 199
```

```
Tcasset = 0
INPUT #2, Acco%, aname$, atype$
IF Acco% >= Llimit AND Acco% <= Ulimit THEN GOSUB 1020

' ******* Totals
Tcasset = Ttotal
LPRINT STRING$(80, "ë")
LPRINT TAB(5); "TOTAL CURRENT ASSET"; TAB(55);
LPRINT USING "##,###,###.##"; Tcasset
LPRINT STRING$(80, "ë")
LPRINT
' ********* Fixed Assets
LPRINT "FIXED ASSETS"
LPRINT "ëëëëëëëëëëëë"
LPRINT : LPRINT
Llimit = 200: Ulimit = 249
GOSUB 1020
Tfasset = Ttotal
LPRINT STRING$(80, "ë")
LPRINT "TOTAL FIXED ASSET"; TAB(55);
LPRINT USING "#####,###.##"; Tfasset
LPRINT STRING$(80, "ë")

' ********* Other Assets
Llimit = 290: Ulimit = 299
LPRINT : PRINT
LPRINT "OTHER ASSETS"
LPRINT "ëëëëëëëëëëëë"
GOSUB 1020
Other = Ttotal
LPRINT STRING$(80, "ë")
LPRINT "TOTAL OTHER ASSET"; TAB(55);
LPRINT USING "#####,###.##"; Tother
LPRINT STRING$(80, "ë")

' ********* Total Assets
LPRINT : PRINT
LPRINT "TOTAL ASSET"; TAB(55);
LPRINT USING "#####,###.##"; Tfasset + Tcasset + Other
LPRINT ; STRING$(80, "ë")

' ********* Liabilities
LPRINT : LPRINT
LPRINT "LIABILITIES"
LPRINT "ëëëëëëëëëëë"
Llimit = 300: Ulimit = 380
GOSUB 1020
Tcurrent = Ttotal
LPRINT STRING$(80, "ë")

' ********* Total Current Liability
LPRINT "TOTAL CURRENT LIABILITY"; TAB(65);
LPRINT USING "#####,###.##"; Tcurrent
LPRINT STRING$(80, "ë")
LPRINT : LPRINT

' ********* Long & Medium term Liabilities
Llimit = 390: Ulimit = 410
LPRINT "LONG/MEDIUM TERM LAIBILITIES"
LPRINT "ëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë"
```

```basic
LPRINT : LPRINT
GOSUB 1020
Tmedium = Ttotal

M ********* Totals
LPRINT STRING$(80, "ë")
LPRINT "TOTAL LONG/MEDIUM TERM LIABILITIES"; TAB(65);
LPRINT USING "#####,###.##"; Tmedium
LPRINT STRING$(80, "ë")
LPRINT : LPRINT

M ********* Capital Reserves
Llimit = 420: Ulimit = 460
PRINT "CAPITAL & RESERVES"
LPRINT "ëëëëëëëëëëëëëëëëëëëë"
GOSUB 1020
Tcapital = Ttotal
LPRINT STRING$(80, "ë")

M ********* Totals
LPRINT "TOTAL CAPITAL & RESERVES"; TAB(65);
LPRINT USING "#####,###.##"; Tcapital
LPRINT STRING$(80, "ë")
LPRINT "TOTAL LIABILITIES"; TAB(65);
Tlab = Tcapital + Tcurent + Tmedium
LPRINT USING "#####,###.##"; Tlab
LPRINT STRING$(80, "ë")

M ********** Total Equity
TOTAL = Tlab + profit
LPRINT "TOTAL EQUITY"; TAB(65);
LPRINT USING "#####,###.##"; TOTAL
LPRINT STRING$(80, "ëë")
CLOSE
a$ = INPUT$(1)
EXIT SUB

1030 REM *****SUBROUTINE
Ttotal = 0
WHILE Acco% <= Ulimit AND Acco% >= Llimit
    GET #1, Acco%
    Ttotal = Ttotal + CVS(amtd$)
        IF atype$ = "D" THEN
            LPRINT TAB(5); Acco%; TAB(25); aname$; TAB(55);
            LPRINT USING "#####,###.##"; CVS(amtd$)
        ELSE
            LPRINT TAB(5); Acco%; TAB(25); aname$; TAB(65);
            LPRINT USING "#####,###.##"; CVS(amtd$)
        END IF
    IF EOF(2) THEN RETURN
    INPUT #2, Acco%, aname$, atype$
WEND
RETURN

    CLS : COLOR 15, 4
    LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëf£"
    LOCATE 12, 28: LPRINT "¤   Printing Completed¤"
    LOCATE 13, 28: LPRINT "¤áááááááááááááááááááááá¤"
    LOCATE 14, 28: LPRINT "¤      Press any key     ¤"
    LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
```

```basic
   as$ = INPUT$(1)
   COLOR 7, 0
   SUB

   chaccd

   : COLOR 15, 4
ATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
ATE 13, 21: PRINT "¤(A)ppend to or (C)reate the Code F
ATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
ATE 13, 61: INPUT cf$: COLOR 7, 0

cf$ <> "a" AND cf$ <> "A" AND cf$ <> "c" AND cf$ <> "C
BEEP
GOTO 10
   IF
cf$ = "a" OR cf$ = "A" THEN
   OPEN "O", #3, "CODE"
E
   OPEN "A", #3, "CODE"
   IF
$ = "Y"

LS : COLOR 15, 5: FOR i = 7 TO 15: LOCATE i, 17: PRINT

LE ans$ = "Y" OR ans$ = "y"
LOCATE 7, 17: PRINT STRING$(9, "±") + "Chart of Accoun
LOCATE 15, 17: PRINT STRING$(42, "±")
LOCATE 9, 22: INPUT "Enter Account Code      "; ACODE%
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid code"
LOCATE 25, 65: PRINT "Press any key"
as$ = INPUT$(1): CLS
COLOR 7, 0
GOTO 35
END IF

LOCATE 10, 20: INPUT "Enter Account name "; aname$
LOCATE 11, 20: INPUT "Enter type          "; TYP$
WRITE #3, ACODE%, aname$, TYP$
LOCATE 13, 22: INPUT "Anymore (Y/N)  "; ans$
END
LOR 7, 0
OSE
D SUB

B design
LOR 12
M scrn$(12), tl$(6), tr$(6), bl$(6), br$(6), stmt$(3)
rn$(1) = "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
rn$(2) = "¤
rn$(3) = "¤      ÜÜÜ         ÜÜÜ       ÜÜÜÜÜÜ ÜÜÜÜ     ÜÜ
rn$(4) = "¤     ÜÜ ÜÜ          ÜÜ        ÜÜ ÜÜ ÜÜ  ÜÜ ÜÜ
rn$(5) = "¤     ÜÜ             ÜÜ        ÜÜ     ÜÜ  ÜÜ ÜÜ
rn$(6) = "¤     ÜÜ     ÜÜÜÜ    ÜÜ        ÜÜÜÜ  ÜÜ   ÜÜ ÜÜ
rn$(7) = "¤     ÜÜ ÜÜÜ         ÜÜ         ÜÜ   ÜÜ   ÜÜ ÜÜ
rn$(8) = "¤     ÜÜ  ÜÜ         ÜÜ ÜÜ  ÜÜ  ÜÜ ÜÜ ÜÜ  ÜÜ ÜÜ
rn$(9) = "¤       ÜÜÜÜ         ÜÜÜÜÜÜÜ ÜÜÜÜÜÜÜ ÜÜÜÜ    ÜÜ
rn$(10) = "¤
```

```basic
n$(11) = "¤                        MARCH 1995
n$(12) = "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
t$(1) = "A GENERAL LEDGER Program Designed and Developed by:"
t$(2) = " LAWAL IBRAHIM OF FUT MINNA MAT No. PGD/MCS/171/96"
 i = 1 TO 6
$(i) = MID$(scrn$(i), 1, 33)
$(i) = MID$(scrn$(i + 6), 1, 33)
$(i) = MID$(scrn$(i), 34, 66)
$(i) = MID$(scrn$(i + 6), 34, 66)
T i


 0: x = 0
 i = 1 TO 5
= y + 1: x = x + 1

R j = 1 TO 6
OCATE y + j, x: PRINT "   " + tl$(j)
OCATE y + j, 44 - x: PRINT tr$(j) + "   "

OCATE (16 - y) + j, x: PRINT "   " + bl$(j)
OCATE (16 - y) + j, 44 - x: PRINT br$(j) + "   "

XT j
OCATE y, x: PRINT STRING$(37, " ")
OCATE y, 44 - x: PRINT STRING$(37, " ")
T i
 i = 2 TO 78
FOR j = 18 TO 23
    LOCATE j, i: PRINT " "
 NEXT j
R q = 1 TO 70: NEXT q
T i

R i = 1 TO 2
 FOR j = 1 TO 52
    LOCATE 18 + i, 12 + j
     IF MID$(stmt$(i), j, 1) <> " " THEN
        PRINT MID$(stmt$(i), j, 1)
        FOR q = 1 TO 78: NEXT q
     END IF
   NEXT j
EXT i

ND SUB

UB dettrep
8
LS : COLOR 15, 4
OCATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëf"
OCATE 13, 21: PRINT "¤   (P)rint OR (V)iew           ¤"
OCATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
OCATE 13, 45: INPUT cf$: COLOR 7, 0

F cf$ <> "v" AND cf$ <> "V" AND cf$ <> "c" AND cf$ <> "P" THEN
   BEEP
   GOTO 18
ND IF
F cf$ = "V" OR cf$ = "v" THEN
OTO 940
```

```basic
  IF
  cf$ = "p" OR cf$ = "P" T
TO 950
D IF


************* HEADING
CLS
PRINT TAB(30); "DOKO INT
PRINT TAB(30); "ëëëëëëëë
PRINT TAB(32); "PAIKO RC
PRINT TAB(32); "ëëëëëëëë
PRINT TAB(34); "DETAIL T
PRINT TAB(34); "ëëëëëëëë

************* Opening In
OPEN "I", #2, "TRANSAC"
   PRINT TAB(5); "S/NO";
   PRINT STRING$(72, "ë")

************* Making Out
WHILE NOT EOF(2)
    INPUT #2, Acco%, tran
    PRINT TAB(5); S; TAB(
    S = S + 1
    PRINT USING "#####,##
WEND
CLOSE
a$ = INPUT$(1)

T SUB

LS : COLOR 15, 4
LOCATE 11, 28: PRINT "èëëë
LOCATE 12, 28: PRINT "¤
LOCATE 13, 28: PRINT "¤ááá
LOCATE 14, 28: PRINT "¤
LOCATE 15, 28: PRINT "àëëë
as$ = INPUT$(1)
COLOR 7, 0

CLS : COLOR 15, 4
LOCATE 11, 28: PRINT "èëëë
LOCATE 12, 28: PRINT "¤
LOCATE 13, 28: PRINT "¤ááá
LOCATE 14, 28: PRINT "¤
LOCATE 15, 28: PRINT "àëëë
COLOR 7, 0

  CLS
  LPRINT TAB(30); "DOKO INTERNATIO
  LPRINT TAB(30); "ëëëëëëëë
  LPRINT TAB(32); "PAIKO R
  LPRINT TAB(32); "ëëëëëëëë
  LPRINT TAB(34); "DETAIL
  LPRINT TAB(34); "ëëëëëëëë

M ************* Opening In
  OPEN "I", #2, "TRANSAC"
```

```basic
     LPRINT TAB(5); "S/NO"; TAB(10); "DATE"; TAB(20); "TRAN.TYPE"; TAB(30); "
     LPRINT STRING$(72, "ë"): S = 1

   ************ Making Outputs
   WHILE NOT EOF(2)
      INPUT #2, Acco%, trans$, Dat, Amt, ref$
      LPRINT TAB(5); S; TAB(10); Dat$; TAB(25); trans$; TAB(30); Acco%; TAB(4
      S = S + 1
      LPRINT USING "#####,###.##"; amtd
   WEND
   CLOSE

CLS : COLOR 15, 4
LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëë£"
LOCATE 12, 28: LPRINT "¤  Printing Completed¤"
LOCATE 13, 28: LPRINT "¤áááááááááááááááááááᤠ"
LOCATE 14, 28: LPRINT "¤      Press any key     ¤"
LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëë¥"
as$ = INPUT$(1)
COLOR 7, 0
SE

  SUB

  fmaint
N "R", #1, "MASTER", 41
LD #1, 20 AS aname$, 1 AS atypy$, 10 AS amtd$, 10 AS amly$
$ = "Y"
LE ans$ = "Y" OR ans$ = "y"

CLS : COLOR 15, 5: FOR i = 7 TO 17: LOCATE i, 17: PRINT SPC(40); : NEXT i
LOCATE 7, 17: PRINT STRING$(13, "±") + "Menu Account" + STRING$(13, "±")
LOCATE 17, 17: PRINT STRING$(40, "±")
LOCATE 9, 20: INPUT "Enter Account Code     "; Acco%
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid Code"
LOCATE 25, 65: PRINT "Press any key"
as$ = INPUT$(1): CLS
COLOR 7, 0
GOTO 37
END IF

LOCATE 10, 20: INPUT "Enter Account Name      "; acname$
LOCATE 11, 20: INPUT "Enter Account Type      "; actype$
LOCATE 12, 20: INPUT "Enter amount to date    "; MAdate$
LOCATE 13, 20: INPUT "Enter amount last year  "; aly
LOCATE 15, 23: INPUT "Anymore (Y/N)   "; ans$
COLOR 7, 0
    LSET aname$ = acname$
    LSET atype$ = actype$
    LSET amtd$ = MKS$(MAdate)
    LSET amly$ = MKS$(aly)
JT #1, Acco%
ND
LOR 7, 0
OSE (1)
D SUB

B mjournal
```

```basic
    : COLOR 15, 4
ATE 12, 15: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëf
ATE 13, 15: PRINT "¤(A)ppend to or (C)reate the Multiple Journal File      ¤
ATE 14, 15: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥
ATE 13, 65: INPUT ac$: COLOR 7, 0
ac$ <> "a" AND ac$ <> "A" AND ac$ <> "C" AND ac$ <> "c" THEN
BEEP
GOTO 23
 IF
ac$ = "a" OR ac$ = "A" THEN
 OPEN "A", #2, "MULTI"
E
 OPEN "O", #2, "MULTI"
 IF
LS : COLOR 15, 5: FOR i = 7 TO 17: LOCATE i, 17: PRINT SPC(42); : NEXT i
ns$ = "Y"
LE ans$ = "Y" OR ans$ = "y"

LOCATE 7, 17: PRINT STRING$(9, "±") + "Multiple Journal Entry" + STRING$(9,
LOCATE 17, 17: PRINT STRING$(42, "±")
LOCATE 9, 20: INPUT "Enter Account Code      "; Acco%
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid code"
LOCATE 25, 65: PRINT "Press any key"
as$ = INPUT$(1): CLS
COLOR 7, 0
GOTO 38
END IF

LOCATE 10, 20: INPUT "Enter Transaction type (P/R) "; trans$
LOCATE 11, 20: INPUT "Enter date               "; Dat$
LOCATE 12, 20: INPUT "Enter amount             "; Amt
LOCATE 13, 20: INPUT "Enter reference          "; ref$
WRITE #2, Acco%, trans$, Dat$, Amt, ref$
LOCATE 15, 20: INPUT "Anymore (Y/N)   "; ans$
VEND
CLOSE
 COLOR 7, 0
ND SUB

UB profloss
9
LS : COLOR 15, 4
OCATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëf"
OCATE 13, 21: PRINT "¤  (P)rint OR (V)iew        ¤"
OCATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
OCATE 13, 45: INPUT cf$: COLOR 7, 0

F cf$ <> "v" AND cf$ <> "V" AND cf$ <> "c" AND cf$ <> "P" THEN
 BEEP
 GOTO 19
ND IF
F cf$ = "V" OR cf$ = "v" THEN
OTO 9140
ND IF
IF cf$ = "p" OR cf$ = "P" THEN
GOTO 9150
END IF
```

```
CLS
PRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
PRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëë"
PRINT TAB(32); "PAIKO ROAD MINNA"
PRINT TAB(32); "ëëëëëëëëëëëëëëëë"
PRINT TAB(34); "PROFIT AND LOSS REPORT"
PRINT TAB(34); "ëëëëëëëëëëëëëëëëëëëëëëë"
PRINT TAB(40); "REVENUE"
PRINT TAB(40); "ëëëëëëë"
PRINT TAB(20); "DESCRIPTION"; TAB(60); "DEBIT"; TAB(70); "CREDIT"
PRINT TAB(20); "ëëëëëëëëëëë"; TAB(60); "ëëëëë"; TAB(70); "ëëëëëë"
OPEN "R", #1, "MASTER", 41
OPEN "I", #3, "CODE"
FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
trevenue = 0
WHILE NOT EOF(3)
   INPUT #3, Acco%, aname$, atype$
   GET #1, Acco%
    IF Acco% >= 800 AND Acco% <= 999 THEN
      trevenue = trevenue + CVS(amtd$)
      PRINT TAB(20); aname$; TAB(55); USING "#####,###.##."; CVS(amtd$)
    END IF
 WEND
 CLOSE
 PRINT STRING$(78, "ë")
 PRINT "TOTAL REVENUE"; TAB(55);
 PRINT USING "#####,###.##"; trevenue
 PRINT STRING$(78, "="): PRINT : PRINT

PRINT TAB(30); "EXPENSES"
PRINT TAB(30); "ëëëëëëëë"
PRINT TAB(20); "DESCRIPTION"; TAB(60); "DEBIT"; TAB(70); "CREDIT"
PRINT TAB(20); "ëëëëëëëëëëë"; TAB(60); "ëëëëë"; TAB(70); "ëëëëëë"
OPEN "R", #1, "MASTER", 41
OPEN "I", #3, "CODE"
FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
Texpenses = 0
WHILE NOT EOF(3)
   INPUT #3, Acco%, aname$, atype$
   GET #1, Acco%
    IF Acco% >= 500 AND Acco% <= 799 THEN
      Texpenses = Texpenses + CVS(amtd$)
      PRINT TAB(20); aname$; TAB(65); USING "#####,###.##."; CVS(amtd$)
    END IF
 WEND
 CLOSE

 PRINT STRING$(78, "ë")
 PRINT "TOTAL EXPENSES"; TAB(70); Texpenses
 PRINT STRING$(78, "=")

 profit = trevenue - Texpenses
 PRINT "NET PROFIT="; TAB(68);
 PRINT USING "#####,###.##"; profit

    OPEN "O", #1, "PROF"
        PRINT #1, profit
```

```
Texpenses = 0
WHILE NOT EOF(3)
   INPUT #3, Acco%, aname$, atype$
   GET #1, Acco%
    IF Acco% >= 500 AND Acco% <= 799 THEN
       Texpenses = Texpenses + CVS(amtd$)
       PRINT TAB(20); aname$; TAB(65); USING "#####,###.##."; CVS(amtd$)
    END IF
   WEND
   CLOSE

   LPRINT STRING$(78, "ë")
   LPRINT "TOTAL EXPENSES"; TAB(70); Texpenses
   LPRINT STRING$(78, "=")

   profit = trevenue - Texpenses
   PRINT "NET PROFIT="; TAB(68);
   PRINT USING "#####,###.##"; profit

      OPEN "O", #1, "PROF"
         PRINT #1, profit
      CLOSE
   a$ = INPUT$(1)

CLS : COLOR 15, 4
LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëëë£"
LOCATE 12, 28: LPRINT "¤   Printing Completed¤"
LOCATE 13, 28: LPRINT "¤áááááááááááááááááááá¤"
LOCATE 14, 28: LPRINT "¤      Press any key    ¤"
LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëëë¥"
as$ = INPUT$(1)
COLOR 7, 0
OSE
 SUB

 sumchart

LS : COLOR 15, 4
OCATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë£"
OCATE 13, 21: PRINT "¤ (P)rint OR (V)iew              ¤"
OCATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
OCATE 13, 45: INPUT cf$: COLOR 7, 0

F cf$ <> "v" AND cf$ <> "V" AND cf$ <> "p" AND cf$ <> "P" THEN
  BEEP
  GOTO 22
ND IF
F cf$ = "V" OR cf$ = "v" THEN
OTO 530
ND IF
IF cf$ = "p" OR cf$ = "P" THEN
GOTO 532
ND IF

0

   CLS
  PRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
  PRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëë"
  PRINT TAB(32); "PAIKO ROAD MINNA"
```

```
  IF
  cf$ = "p" OR cf$ = "P" THEN
TO 950
) IF



*********** HEADING
CLS
PRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
PRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë"
PRINT TAB(32); "PAIKO ROAD MINNA"
PRINT TAB(32); "ëëëëëëëëëëëëëëëë"
PRINT TAB(34); "DETAIL TRANSACTION REPORT"
PRINT TAB(34); "ëëëëëëëëëëëëëëëëëëëëëëëëë"

*********** Opening Input File
OPEN "I", #2, "TRANSAC"
   PRINT TAB(5); "S/NO"; TAB(10); "DATE"; TAB(20); "TRAN.TYPE"; TAB(30); "A
   PRINT STRING$(72, "ë"): S = 1

*********** Making Outputs
WHILE NOT EOF(2)
    INPUT #2, Acco%, trans$, Dat, Amt, ref$
    PRINT TAB(5); S; TAB(10); Dat$; TAB(25); trans$; TAB(30); Acco%; TAB(40
    S = S + 1
    PRINT USING "#####,###.##"; Amt
WEND
CLOSE
a$ = INPUT$(1)

T SUB

LS : COLOR 15, 4
LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëëë£"
LOCATE 12, 28: PRINT "¤    Set printer on   ¤"
LOCATE 13, 28: PRINT "¤ááááááááááááááááááááá¤"
LOCATE 14, 28: PRINT "¤      Press any key   ¤"
LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëë¥"
as$ = INPUT$(1)
COLOR 7, 0

CLS : COLOR 15, 4
LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëëë£"
LOCATE 12, 28: PRINT "¤    Printing......   ¤"
LOCATE 13, 28: PRINT "¤ááááááááááááááááááááá¤"
LOCATE 14, 28: PRINT "¤        Wait !!!      ¤"
LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëë¥"
COLOR 7, 0

   CLS
  LPRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
  LPRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë"
  LPRINT TAB(32); "PAIKO ROAD MINNA"
  LPRINT TAB(32); "ëëëëëëëëëëëëëëëë"
  LPRINT TAB(34); "DETAIL TRANSACTION REPORT"
  LPRINT TAB(34); "ëëëëëëëëëëëëëëëëëëëëëëëëë"

M *********** Opening Input File
   OPEN "I", #2, "TRANSAC"
```

```
        CLOSE
        a$ = INPUT$(1)
EXIT SUB
9150

   CLS : COLOR 15, 4
   LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëf£"
   LOCATE 12, 28: PRINT "¤    Set printer on   ¤"
   LOCATE 13, 28: PRINT "¤ááááááááááááááááááááá¤"
   LOCATE 14, 28: PRINT "¤     Press any key    ¤"
   LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëë¥"
   as$ = INPUT$(1)
   COLOR 7, 0

   CLS : COLOR 15, 4
   LOCATE 11, 28: PRINT "èëëëëëëëëëëëëëëëëëëëëëf£"
   LOCATE 12, 28: PRINT "¤    Printing......    ¤"
   LOCATE 13, 28: PRINT "¤ááááááááááááááááááááá¤"
   LOCATE 14, 28: PRINT "¤       Wait !!!       ¤"
   LOCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëëëëë¥"
   COLOR 7, 0


   CLS
   LPRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
   LPRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë"
   LPRINT TAB(32); "PAIKO ROAD MINNA"
   LPRINT TAB(32); "ëëëëëëëëëëëëëëëë"
   LPRINT TAB(34); "PROFIT AND LOSS REPORT"
   LPRINT TAB(34); "ëëëëëëëëëëëëëëëëëëëëëëëë"
   LPRINT TAB(40); "REVENUE"
   LPRINT TAB(40); "ëëëëëëë"
   LPRINT TAB(20); "DESCRIPTION"; TAB(60); "DEBIT"; TAB(70); "CREDIT"
   LPRINT TAB(20); "ëëëëëëëëëëë"; TAB(60); "ëëëëë"; TAB(70); "ëëëëëë"
   OPEN "R", #1, "MASTER", 41
   OPEN "I", #3, "CODE"
   FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
   trevenue = 0
   WHILE NOT EOF(3)
     INPUT #3, Acco%, aname$, atype$
     GET #1, Acco%
     IF Acco% >= 800 AND Acco% <= 999 THEN
       trevenue = trevenue + CVS(amtd$)
       LPRINT TAB(20); aname$; TAB(55); USING "#####,###.##."; CVS(amtd$
     END IF
   WEND
   CLOSE
   LPRINT STRING$(78, "ë")
   LPRINT "TOTAL REVENUE"; TAB(55);
   LPRINT USING "#####,###.##"; trevenue
   LPRINT STRING$(78, "="): LPRINT : LPRINT

   LPRINT TAB(30); "EXPENSES"
   LPRINT TAB(30); "ëëëëëëëë"
   LPRINT TAB(20); "DESCRIPTION"; TAB(60); "DEBIT"; TAB(70); "CREDIT"
   LPRINT TAB(20); "ëëëëëëëëëëë"; TAB(60); "ëëëëë"; TAB(70); "ëëëëëë"
   OPEN "I", #3, "CODE", 41
   OPEN "R", #3, "MASTER", 41
   FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
```

```
     Texpenses = 0
   WHILE NOT EOF(3)
     INPUT #3, Acco%, aname$, atype$
     GET #1, Acco%
      IF Acco% >= 500 AND Acco% <= 799 THEN
        Texpenses = Texpenses + CVS(amtd$)
        PRINT TAB(20); aname$; TAB(65); USING "#####,###.##."; CVS(amtd$)
      END IF
   WEND
   CLOSE

   LPRINT STRING$(78, "ë")
   LPRINT "TOTAL EXPENSES"; TAB(70); Texpenses
   LPRINT STRING$(78, "=")

   profit = trevenue - Texpenses
   PRINT "NET PROFIT="; TAB(68);
   PRINT USING "#####,###.##"; profit

     OPEN "O", #1, "PROF"
        PRINT #1, profit
     CLOSE
     a$ = INPUT$(1)

CLS : COLOR 15, 4
 LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëëëë£"
 LOCATE 12, 28: LPRINT "¤   Printing Completed¤"
 LOCATE 13, 28: LPRINT "¤áááááááááááááááááááá¤"
 LOCATE 14, 28: LPRINT "¤      Press any key    ¤"
 LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëëëë¥"
 as$ = INPUT$(1)
 COLOR 7, 0
 OSE
 SUB

 sumchart

LS : COLOR 15, 4
OCATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë£"
OCATE 13, 21: PRINT "¤ (P)rint OR (V)iew          ¤"
OCATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë¥"
OCATE 13, 45: INPUT cf$: COLOR 7, 0

F cf$ <> "v" AND cf$ <> "V" AND cf$ <> "p" AND cf$ <> "P" THEN
   BEEP
   GOTO 22
ND IF
F cf$ = "V" OR cf$ = "v" THEN
OTO 530
ND IF
IF cf$ = "p" OR cf$ = "P" THEN
GOTO 532
ND IF

30

   CLS
   PRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
   PRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëë"
   PRINT TAB(32); "PAIKO ROAD MINNA"
```

```basic
T SUB

    WHILE NOT EOF(3)
        INPUT #3, Acco%, actype$, acname$
        IF Acco% >= a AND Acco% <= B THEN
            PRINT TAB(15); Acco%; TAB(30); act
        END IF
    WEND
    CLOSE
URN


PRINT TAB(5); "ACCOUNT NO."; TAB(30); "AC
PRINT TAB(5); "ëëëëëëëëëëë"; TAB(30); "ëë
OPEN "I", #3, "CODE"
URN



LS : COLOR 15, 4
OCATE 11, 28: PRINT "ëëëëëëëëëëëëëëëëëëëë
OCATE 12, 28: PRINT "¤    Set printer on
OCATE 13, 28: PRINT "¤ááááááááááááááááááá
OCATE 14, 28: PRINT "¤      Press any key
OCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëë
s$ = INPUT$(1)
OLOR 7, 0

LS : COLOR 15, 4
OCATE 11, 28: PRINT "ëëëëëëëëëëëëëëëëëëëë
OCATE 12, 28: PRINT "¤      Printing......
OCATE 13, 28: PRINT "¤ááááááááááááááááááá
OCATE 14, 28: PRINT "¤       Wait !!!
OCATE 15, 28: PRINT "àëëëëëëëëëëëëëëëëëëë
OLOR 7, 0


    LPRINT TAB(30); "DOKO INTERNATIONAL HOTE
    LPRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë
    LPRINT TAB(32); "PAIKO ROAD MINNA"
    LPRINT TAB(32); "ëëëëëëëëëëëëëëëë"
    LPRINT
    LPRINT TAB(30); "SUMMARISED CHART OF ACC
    LPRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëëëë
PRINT TAB(15); "ASSETS"
PRINT TAB(15); "ëëëëëë"

    LPRINT TAB(15); "CURRENT ASSET"
    LPRINT TAB(15); "ëëëëëëëëëëëëë": GOSUB 6
    a = 100: B = 199: GOSUB 690
    LPRINT TAB(15); "FIXED ASSET"
    LPRINT TAB(15); "ëëëëëëëëëëë": GOSUB 699
    a = 200: B = 249: GOSUB 690
    LPRINT TAB(15); "OTHER ASSET"
    LPRINT TAB(15); "ëëëëëëëëëëë": GOSUB 699
    a = 251: B = 299: GOSUB 690
```

```basic
LPRINT TAB(15)
LPRINT TAB(15)

    LPRINT TAB
    LPRINT TAB
    a = 300: B
    LPRINT TAB
    LPRINT TAB
    a = 350: B
    LPRINT TAB
    LPRINT TAB
    a = 400: B

LPRINT TAB(15)
LPRINT TAB(15)

    LPRINT TAB
    LPRINT TAB
    a = 500: B
    LPRINT TAB
    LPRINT TAB
    a = 550:
    LPRINT TAB
    LPRINT TAB
    a = 600:
    LPRINT TAB
    LPRINT TAB
    a = 700:
    LPRINT TAB
    LPRINT TAB
    a = 750:

LPRINT TAB(15
LPRINT TAB(15

    LPRINT TA
    LPRINT TA
    a = 800:
    LPRINT TA
    LPRINT TA
    a = 900:
    as$ = INP
EXIT SUB

690
    WHILE NOT
        INPUT #3
        IF Acco%
            LPR
        END IF
    WEND
    CLOSE
RETURN

699
    LPRINT TAB
    LPRINT TAB
    OPEN "I",
RETURN
    CLS : COLO
```

```
LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëëë£"
LOCATE 12, 28: LPRINT "¤   Printing Completed¤"
LOCATE 13, 28: LPRINT "¤ááááááááááááááááááá¤"
LOCATE 14, 28: LPRINT "¤       Press any key      ¤"
LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëë¥"
as$ = INPUT$(1)
COLOR 7, 0
 SUB

 trentry
N "O", #2, "TRANS"
$ = "Y"
LE ans$ = "Y" OR ans$ = "y"

CLS : COLOR 15, 5: FOR i = 7 TO 17: LOCATE i, 17
LOCATE 7, 17: PRINT STRING$(11, "±") + "Transact
LOCATE 17, 17: PRINT STRING$(41, "±")
LOCATE 9, 20: INPUT "Enter Account Code        "; A
IF Acco% < 100 OR Acco% > 999 THEN
BEEP
LOCATE 16, 22: PRINT "Invalid code"
LOCATE 25, 65: PRINT "Press any key"
as$ = INPUT$(1) : CLS
COLOR 7, 0
GOTO 36
END IF

LOCATE 10, 20: INPUT "Enter Transaction type ";
LOCATE 11, 20: INPUT "Enter date           ";
LOCATE 12, 20: INPUT "Enter amount         ";
LOCATE 13, 20: INPUT "Enter reference      ";
WRITE #2, trans$, Dat$, Amt, ref$
LOCATE 15, 20: INPUT "Anymore (Y/N)   "; ans$
COLOR 7, 0
D
SE
 SUB

UB trialb
5
LS : COLOR 15, 4
OCATE 12, 21: PRINT "èëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
OCATE 13, 21: PRINT "¤   (P)rint OR (V)iew
OCATE 14, 21: PRINT "àëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëëë
OCATE 13, 45: INPUT cf$: COLOR 7, 0

 cf$ <> "v" AND cf$ <> "V" AND cf$ <> "c" AND c
BEEP
GOTO 15
ND IF
 cf$ = "V" OR cf$ = "v" THEN
TO 720
ND IF
F cf$ = "p" OR cf$ = "P" THEN
GOTO 730
ND IF

0

CLS
```

```
PRINT
PRINT
PRINT
PRINT
PRINT
PRINT
PRINT
PRINT S

OPEN "R
FIELD #
OPEN
tdebi

WHIL
IN
GE

WE

PRI
PRI
PRI
PRI
PRI
a$
CLOSE
EXIT SUB
730

CLS : COL
LOCATE 11
LOCATE 12
LOCATE 13
LOCATE 14
LOCATE 15
as$ = INPU
COLOR 7, 0

CLS : COLO
LOCATE 11,
LOCATE 12,
LOCATE 13,
LOCATE 14,
LOCATE 15,
COLOR 7, 0
```

```basic
    LPRINT TAB(30); "DOKO INTERNATIONAL HOTEL"
    LPRINT TAB(30); "ëëëëëëëëëëëëëëëëëëëëëëëë"
    LPRINT TAB(32); "PAIKO ROAD MINNA"
    LPRINT TAB(32); "ëëëëëëëëëëëëëëëë"
    LPRINT
    LPRINT TAB(34); "SUMMARISED CHART OF ACCOUNT"
    LPRINT TAB(34); "ëëëëëëëëëëëëëëëëëëëëëëëëëëëë"
    LPRINT TAB(5); "ACCNUM"; TAB(12); "ACCOUNT NAME"; TAB(54); "DEBIT"; TAB(68
    LPRINT STRING$(80, "ë")

    OPEN "R", #1, "MASTER", 41
    FIELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
      OPEN "I", #3, "CODE"
      tdebit = 0: tcredit = 0

        WHILE NOT EOF(3)
          INPUT #3, Acco%, aname$, atype$
          GET #1, Acco%

            IF atype$ = "D" THEN
                tdebit = tdedit + CVS(amtd$)
                LPRINT TAB(5); Acco%; TAB(12); aname$; TAB(53);
                LPRINT USING "####,###.##"; CVS(amtd$)
            END IF

            IF atype$ = "C" THEN
                tdebit = tdedit + CVS(amtd$)
                LPRINT TAB(5); Acco%; TAB(12); aname$; TAB(67);
                LPRINT USING "####,###.##"; CVS(amtd$)
            END IF
        WEND
        LPRINT STRING$(80, "ë")
        LPRINT "TOTAL", TAB(53);
        LPRINT USING "#####,###.##"; tdebit; : LPRINT TAB(69);
        LPRINT USING "#####,###.##"; tcredit
        LPRINT STRING$(80, "ë")

  CLS : COLOR 15, 4
  LOCATE 11, 28: LPRINT "èëëëëëëëëëëëëëëëëëëëëëëëf£"
  LOCATE 12, 28: LPRINT "¤  Printing Completed¤"
  LOCATE 13, 28: LPRINT "¤áááááááááááááááááááááá¤"
  LOCATE 14, 28: LPRINT "¤      Press any key      ¤"
  LOCATE 15, 28: LPRINT "àëëëëëëëëëëëëëëëëëëëëëëë¥"
  as$ = INPUT$(1)
  COLOR 7, 0
LOSE
ND SUB

UB uppost
M ***************
PEN "R", #1, "master", 41
IELD #1, 20 AS aname$, 1 AS atype$, 10 AS amtd$, 10 AS amly$
PEN "I", #2, "transac"
WHILE NOT EOF(2)
  INPUT #2, Acco%, atype1$, Dat$, Amt, ref$
  GET #1, Acco%
  amtd = CVS(amtd$)
    IF atype1$ = "P" AND atype$ = "D" THEN amleft = amtd + Amt
    IF atype1$ = "R" AND atype$ = "D" THEN amleft = amtd + Amt
    IF atype1$ = "P" AND atype$ = "C" THEN amleft = amtd + Amt
```

```
( SUB FMAINT )                    ( SUB TRENTRY )

[ OPEN MASTER FILE ]              [ OPEN TRANSACTION FILE ]

/ ANS$ = "Y" /                    / ANS$ = "Y" /

/ INPUT ACCOUNT CODE              / INPUT ACCOUNT CODE
   ACCOUNT NAME                      TRANSACTION TYPE,
   ACCOUNT TYPE                      DATE
   AMOUNT TO DATE                    AMOUNT
   AMOUNT LAST YEAR /                REFERENCE /

[ LSET ACCN$ = ANAME$             / WRITE #2, ACCO%, TRANST$
  LSET ACCT$ = TYPE$                 DATE, AMT, REFT$ /
  LSET AMTD$ = MKS$(AMTD)
  LSET AMLY$ = MKS$(AMTLY) ]

[ PUT #1, ACCO% ]                       < ANYMORE ? > --Y-->

     < ANYMORE ? > --Y-->          ( END SUB )

( END SUB )

                    ( SUB UPDAT )

                [ OPEN TRANSACTION FILE ]

                [ OPEN MASTER FILE ]

                [ WHILE NOT EOF (2.) ]

                / INPUT #1, ACCO%, TRANS$
                    DATE, AMT, REF$ /

                / GET #1, ACCO% /

                [ AMTD = CVS (AMTD$)
                  ALSET = AMTD + AMT ]

                [ LSET AMTD = MKS$(ALSET) ]

                [ PUT #1 ACCO% ]

                ( END SUB )
```

SUB SUMCHART

IF CF$ <> V AND CF$ <> P

GOSUB 532

OPEN CODE FILE

PRINT DOKO INTERNATIONAL HOTEL SUMMARISED CHART OF ACCOUNT REPORT

PRINT HEADING

INPUT #3, ACCO% ANAME$ ATYPE$

IF ACCO% >= 100 AND ACCO% <= 199

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 200 AND ACCO% <= 249

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 251 AND ACCO% <= 299

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 300 AND ACCO% <= 399

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 350 AND ACCO% <= 399

PRINT ACCOUNT CODE, NAME, TYPE

(A)

(B)

IF ACCO% >= 400 AND ACCO% <= 499

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 500 AND ACCO% <= 549

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 550 AND ACCO% <= 599

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 600 AND ACCO% <= 649

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 700 AND ACCO% <= 749

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 750 AND ACCO% <= 799

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 800 AND ACCO% <= 899

PRINT ACCOUNT CODE, NAME, TYPE

IF ACCO% >= 900 AND ACCO% <= 999

(C)

26

(D)

WHILE NOT EOF (3)

INPUT #3, ACC%, ACTYPE$, ACNAME$

IF ... A AND ... B

PRINT ACC%, ACTYPE$, ACNAME$

EXIT SUB.

SUB TRIALB

IF ... V AND ... P

OPEN MASTER FILE

OPEN CODE FILE

PRINT ... TRIAL BALANCE REPORT

PRINT HEADING

EOF

INPUT #3, ACC%, ANAME$ ATYPE$

GET #1, ACC%

IF ATYPE$ = "D"

'DEBIT' = TDEBIT + CVS (AMT.D.)

IF ATYPE$ = "C"

TCREDIT = TCREDIT + CVS (AMT.D.)

PRINT USING "##,###,###.##" CVS (AMT.#)

PRINT TOTAL

EXIT SUB

GOSUB 1950

GOSUB 720

SUB PROFLOSS

IF ... V AND ... P

OPEN CODE FILE

OPEN MASTER FILE

PRINT ... PROFIT & LOSS REPORT

PRINT HEADING

TREVENUE ... ()

INPUT #3, ACC%, ANAME$ ATYPE$

GET #1, ACC%

IF ... ACC% ...

PRINT ... CVS (AMT.#)

PRINT USING "##,###,###.##" CVS (AMT.#)

PRINT ... PRINT USING "##,###,###.##"

IF ...

IF ACC% ...

PRINT ... CVS (AMT.#)

PRINT "##,###,###.##" CVS (AMT.#)

PROFIT ...

PRINT USING "##,###,###.##"

PRINT #1, PROFIT

EXIT SUB.

```
                  ( SUB  BALSHEET )
                          |
                          |
                        /   \
                      / IF    \
                    / CF$ <>    \
                  <  V AND CF$    >————————P
                    \  <> P     /          |
                      \       /            |
                        \   /              |
                          | V              |
          ┌───────────────────────┐   ┌─────────────┐
          │ OPEN   MASTER   FILE   │   │ GOSUB  750  │
          └───────────────────────┘   └─────────────┘
          ┌───────────────────────┐
          │ OPEN   CODE   FILE     │
          └───────────────────────┘
         / PRINT DORO INTERNATIONAL HOTEL /
        /   BALANCE   SHEET  REPORT      /
       /─────────────────────────────────/
        /                               /
       /  PRINT  HEADINGS              /
      /───────────────────────────────/
      ┌───────────────────────────┐
      │   TTOTAL   =   0           │
      └───────────────────────────┘
       / INPUT #2, ACCO%, ANAME$, ATYPE$ /
      /─────────────────────────────────/
                        /   \
                      / IF    \
                    / ACCO%     \
                  <  >= LIMIT AND >————————
                    \ ACC% <=    /
                      \ LIMIT  /
                        \   /
                          |
       / GET  #1, ACCO%              /
      /─────────────────────────────/
      ┌───────────────────────────────┐
      │ TTOTAL = TTOTAL + CVS (AMTD$) │
      └───────────────────────────────┘
                        /   \
                      / IF    \
                    <  ATYPE$   >————————
                      \ = "D"  /
                        \   /
                          |
      / PRINT ACCO%, ANAME$           /
     /  PRINT USING #H, HHH, HHH.HH CVS(AMTD) /
    /──────────────────────────────────────/
                        /   \
                      / IF    \
                    <  ATYPE$   >————————
                      \ = "C"  /
                        \   /
                          |
      / PRINT ACCO%, ANAME$           /
     / PRINT USING #H,HHH, HHH.HH CVS (AMTD$) /
    /──────────────────────────────────────/
                        /   \
                      /       \
                    <   EOF     >————————
                      \       /
                        \   /
                          |
                  ( EXIT  SUB )
```
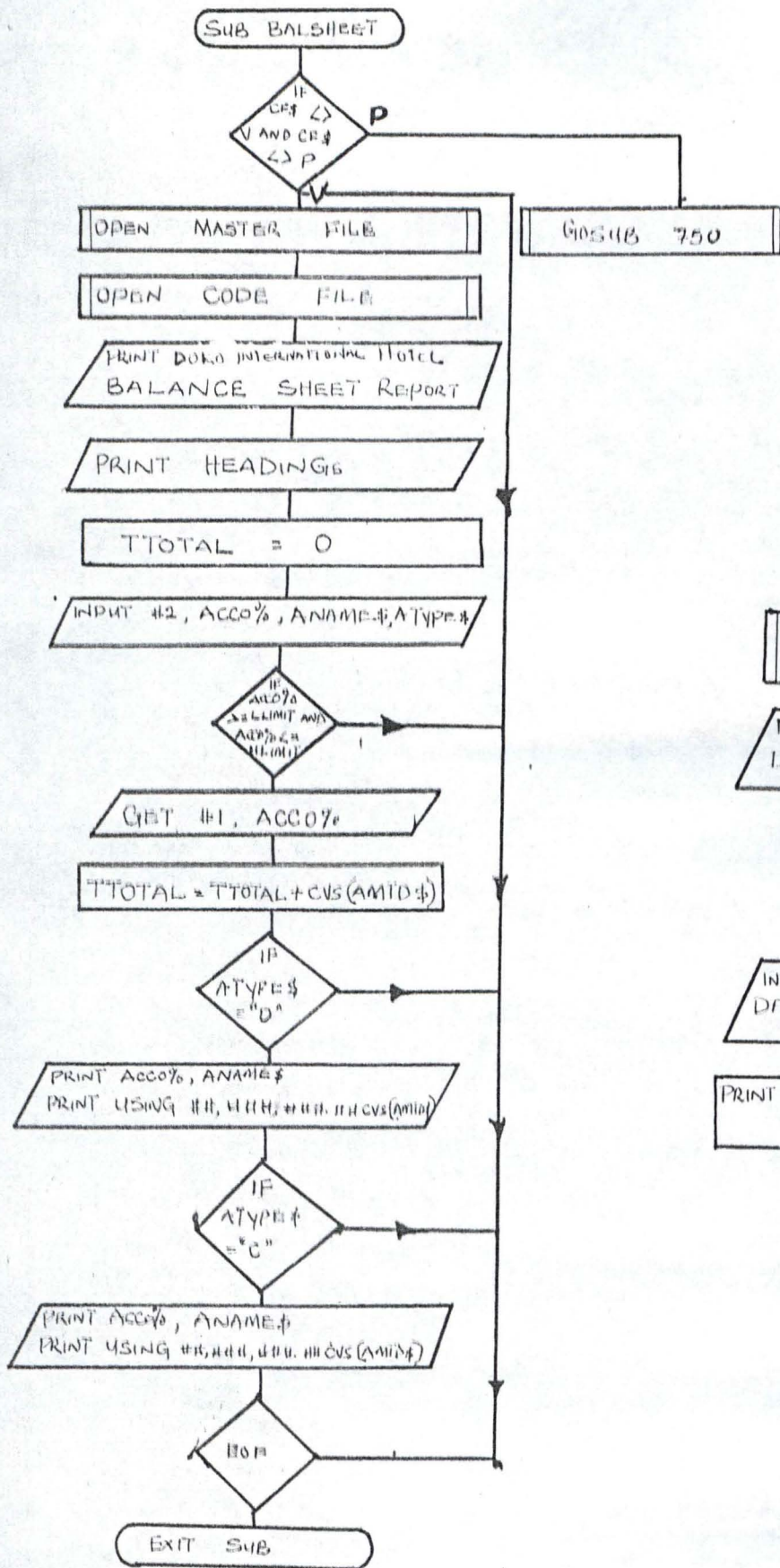
DOKO INTERNATIONAL HOTEL

PAIKO ROAD MINNA

SUMMARISED CHART OF ACCOUNT

ASSETS

CURRENT ASSET

ACCOUNT NO.	ACCOUNT NAME	TYPE
100	CASH AT BANK	D
110	PETTY CASH	D
120	ACCOUNT RECEIVABLE	D
130	INVENTORY AT HAND	D
140	BAD DEBT PROVISION	D
150	EXCHANGES	D

FIXED ASSET

ACCOUNT NO.	ACCOUNT NAME	TYPE
200	FURNITURE AND FITTING	D
205	ACCOUNT DEPT FURN./FITTING	D
210	OFFICE EQUIP AT COST	D
215	ACCOUNT DEPT OFFICE EQUIP.	D
220	PLANT AND EQUIP AT COST	D
225	ACCOUNT DEPT PLANT EQUIP	D

OTHER ASSET

ACCOUNT NO.	ACCOUNT NAME	TYPE
290	GOOD WILL	D

LIABILITIES
CURRENT LIABILITIES

ACCOUNT NO.	ACCOUNT NAME	TYPE
300	ACCOUNT PAYABLE TRADE	C
310	SALES TAX	C
320	WITHHOLDING TAX	C
330	FEDERAL UNEMPLOYMENT TAX	C
340	FICA	C
350	STATE FRANCHISE	C

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360	INCOME TAX	C
370	LOAN BANK HOUSTON	C
380	LINE OF CRIDIT	C
390	MORTGAGE	C

MEDIUM\LONG TERM LIABILITIES

ACCOUNT NO.	ACCOUNT NAME	TYPE
350	INCOME TAX	C
360	STATE TAX	C
370	LOAN BANK HOUSTON	C

CAPITAL & RESERVES

ACCOUNT NO.	ACCOUNT NAME	TYPE
400	CAPITAL	C
410	RETAILED EARNING PREV. YEAR	C

EXPENSES
PURCHASING EXPESES

ACCOUNT NO.	ACCOUNT NAME	TYPE
550	COST OF GOODS SOLD	D
560	ADVERTISING AND PROMOTIONS	D
570	COMMISSION PAID	D

ADMINISTRATION EXPENSES

ACCOUNT NO.	ACCOUNT NAME	TYPE
600	DISCOUNT GIVEN	D
610	SALARY SALES	D
615	TRAVEL AND ENTERTAINMENT	D
620	ACCOUNT FEES	D
625	AUDITING FEES	D

FINANCE EXPENSES

ACCOUNT NO.	ACCOUNT NAME	TYPE
700	OFFICE RENT	D
705	SECURITY SERVICES	D
710	POSTAGE	D
715	BAD DEBT COLLECTION FEES	D
720	WAGES FINANCE	D

OTHER EXPENSES

ACCOUNT NO.	ACCOUNT NAME	TYPE
730	FREIGHT	D
735	DISTRIBUTION COST	D
740	SUNDRY EXPENSES	D

REVENUE
OPERATING REVENUE

ACCOUNT NO.	ACCOUNT NAME	TYPE
800	CREDIT SALES	C
815	COMMISSION	C

DOKO INTERNATIONAL HOTEL
PAIKO ROAD MINNA

TRAIL BALANCE

ACCNUM	ACCOUNT NAME	DEBIT	CREDIT
100	CASH AT BANK	100,000.00	
110	PETTY CASH	0.00	
120	ACCOUNT RECEIVABLE	0.00	
130	INVENTORY AT HAND	40,000.00	
140	BAD DEBT PROVISION	0.00	
150	EXCHANGES	20,000.00	
200	FURNITURE AND FITTING	5,000.00	
205	ACCOUNT DEPT FURN./FITTING	1,000.00	
210	OFFICE EQUIP AT COST	700.00	
215	ACCOUNT DEPT OFFICE EQUIP.	800.00	
220	PLANT AND EQUIP AT COST	1,500.00	
225	ACCOUNT DEPT PLANT EQUIP	2,500.00	
290	GOOD WILL	0.00	
300	ACCOUNT PAYABLE TRADE		0.00
310	SALES TAX		40,000.00
320	WITHHOLDING TAX		0.00
330	FEDERAL UNEMPLOYMENT TAX		0.00
340	FICA		40,500.00
350	STATE FRANCHISE		80,500.00
360	INCOME TAX		0.00
370	LOAN BANK HOUSTON		50,000.00
380	LINE OF CRIDIT		0.00
390	MORTGAGE		70,000.00
350	INCOME TAX		5,000.00
360	STATE TAX		0.00
370	LOAN BANK HOUSTON		0.00
400	CAPITAL		0.00
410	RETAILED EARNING PREV. YEAR		0.00
550	COST OF GOODS SOLD	0.00	
560	ADVERTISING AND PROMOTIONS	20,000.00	
570	COMMISSION PAID	30,000.00	
600	DISCOUNT GIVEN	4,500.00	
610	SALARY SALES	0.00	
615	TRAVEL AND ENTERTAINMENT	0.00	
620	ACCOUNT FEES	24,000.00	
625	AUDITING FEES	10,000.00	
700	OFFICE RENT	0.00	
705	SECURITY SERVICES	30,000.00	

710	POSTAGE	1,000.00	
715	BAD DEBT COLLECTION FEES	0.00	
720	WAGES FINANCE	4,000.00	
730	FREIGHT	3,000.00	
735	DISTRIBUTION COST	0.00	
740	SUNDRY EXPENSES	1,000.00	
800	CREDIT SALES		7,500.00
815	COMMISSION		6,500.00
-----	--------------------------------	-----------	-----------
TOTAL		299,000.00	299,000.00

==

DOKO INTERNATIONAL HOTEL
PAIKO ROAD MINNA

PROFIT AND LOSS REPORT

REVENUE

DESCRIPTION	DEBIT	CREDIT
CREDIT SALES	300,520.00	
CREDIT SALES RETURN	0.00	
CASH SALES	10,000.00	
LESS CASH RETURN	0.00	
COMMISSION	8,000.00	
RENT RECEIVED	20,000.00	
TOTAL REVENUE	338,520.00	

EXPENSES

DESCRIPTION	DEBIT	CREDIT
ACCOUNT PAYABLE TRADE		0.00
SALES TAX		30,000.00
WITHHOLDING TAX		0.00
FEDERAL UNEMPLOYMENT TAX		0.00
FICA		20,500.00
STATE FRANCHISE		50,500.00
INCOME TAX		0.00
LOAN BANK HOUSTON		30,000.00
LINE OF CRIDIT		0.00
MORTGAGE		70,000.00
INCOME TAX		5,000.00
STATE TAX		0.00
LOAN BANK HOUSTON		0.00
CAPITAL		0.00
RETAILED EARNING PREV. YEAR		0.00
CREDIT SALES		7,500.00
COMMISSION		6,500.00
TOTAL EXPENSES		220,000.00
NET PROFIT		118,520.00

DOKO INTERNATIONAL HOTEL

PAIKO ROAD MINNA

BALANCE SHEET REPORT

ACCNUM	ACCOUNT NAME	DEBIT	CREDIT
100	CASH AT BANK	100,000.00	
110	PETTY CASH	0.00	
120	ACCOUNT RECEIVABLE	0.00	
130	INVENTORY AT HAND	40,000.00	
140	BAD DEBT PROVISION	0.00	
150	EXCHANGES	20,000.00	

TOTAL CURRENT ASSET   160,000.00

200	FURNITURE AND FITTING	235,000.00	
205	ACCOUNT DEPT FURN./FITTING	71,000.00	
210	OFFICE EQUIP AT COST	700.00	
215	ACCOUNT DEPT OFFICE EQUIP.	800.00	
220	PLANT AND EQUIP AT COST	61,500.00	
225	ACCOUNT DEPT PLANT EQUIP	12,500.00	

TOTAL FIXED ASSET   381,500.00

| 290 | GOOD WILL | 0.00 | |

TOTAL OTHER ASSET   0.00

300	ACCOUNT PAYABLE TRADE		0.00
310	SALES TAX		40,000.00
320	WITHHOLDING TAX		0.00
330	FEDERAL UNEMPLOYMENT TAX		0.00
340	FICA		40,500.00
350	STATE FRANCHISE		80,500.00
360	INCOME TAX		0.00
370	LOAN BANK HOUSTON		50,000.00
380	LINE OF CRIDIT		0.00

TOTAL CURRENT LIABILITY   211,000.00

	GAGE	70,000.00
	ME TAX	5,000.00
	ATE TAX	0.00
	OAN BANK HOUSTON	0.00
	NG/MEDIUM TERM LIABILITY	75,000.00
	CAPITAL	0.00
0	RETAILED EARNING PREV. YEAR	0.00
420	CREDIT SALES	7,500.00
425	COMMISSION	6,500.00
TOTAL CAPITAL RESERVES		14,000.00
TOTAL LIABILITIES		286,000.00
TOTAL EQUITY		467,500.00

DOKO INTERNATIONAL HOTEL
PAIKO ROAD MINNA

DETAIL TRANSACTION REPORT

S/N	TRAN. TYPE	ACC.NO.	REFERENCE	AMOUNT
1.	P	100	DEPOSIT	10,000.00
2.	R	800	SHELVE	10,000.00
3.	P	635	DELIVERY	240.00
4.	R	100	DELIVERY	240.00
5.	P	590	MARKETING	12,000.00
6.	R	400	MARKETING	12,000.00
7.	P	210	COMPUTER PUR.	40,500.00
8.	R	120	COMPUTER PUR	40,500.00
9.	P	320	SALES	7,000.00
10.	R	345	SALES	7,000.00
11.	P	400	PHOTOCOPIER	700.00
12	R	540	PHOTOCOPIER	700.00
13.	P	310	ACCOMMOND.	19,000.00
14.	R	220	ACCOMMOND.	19,000.00
15.	P	610	MICELLANEOUS	1,000.00
16.	R	535	MICELLANEOUS	1,000.00
17.	P	425	DHL CARRIER	1,245.00
18.	R	260	DHL CARRIER	1,245.00
19.	P	115	STAMP	200.00
20.	R	380	FUND	10,000.00