Compac

Version V63g

User's Manual

SOFTWARE LICENSE AGREEMENT

FURTHER INFORMATION

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Contents

Limitations

Data

The standard setting allows 2300 entries per client per year in data schedules, and many thousands per year using the summary ledger. The nominal ledger displays full information in either case. In later operating systems Microsoft have removed the bug which created the limitation of 2300. The setting may be altered via Startup Menu, Configuration, Special Codes, number 7. You should be able to enter say 5000 without finding errors. After any change you need to restart Compac for it to apply.

Clients

Number unlimited.
Client References: Alpha-numeric, 1 to 8 characters (1 to 4 characters if using Compac Time Recording or Fees Ledger program).

Coding structure

1 to 999 standard version. 1 to 1599 extended version.

INSTALLATION

To fully understand the installation process you may first wish to read more detail about the system later in this manual.

Before installation, make sure that no other Windows program is running.

If an older version of Compac is currently on this computer you might like to firstly delete any existing Desktop icon (right click and delete) so that a new icon and shortcut will be automatically created. Note also that no existing client data will be overwritten by the installation process - these have to copied separately for security.

1) Place the disk supplied into the relevant disk drive.

2) Select Start, and then Run.

3) Type "D:SETUP" where D represents the relevant disk drive.

4) The main program name is "COMPACW". The default Program Group and Folder name is "COMPAC". You will be invited to agree or change this name if you wish.

During installation various prompts might appear about overwriting files or files in use. This is the normal process of ensuring that the latest versions of system files are installed. Install only those with the latest dates.

Once installed, run Compac from the icon. You can also select Compac Accounts from the Start button followed by Programs.

Configuration

For a simple installation you may not need to change anything within Configuration. A brief explanation of the options is detailed here. The first entry will need to be changed if client data is stored in a folder other than the program folder. Each client's data is held in folders named as their Client Reference and this does not form part of this path.

The folder structure might appear as follows:-

```
   Root          Compac program        Client
  folder             folder             folders
                   containing
                 COMPACW.EXE et al    LTD ---- Client files
                                      PNR ---- Client files
```

Font Sets. A font set is a Compac term for a group of fonts used at any one time. For different needs the user may select

Change or create an alternative font set. Two font sets exist as standard - Set 2 having slightly smaller fonts than Set 1. Font sets allow the user to quickly make "global" changes in the appearance of accounts.

Edit Current Font Set. The individual font attributes within a font set may be changed or added to within this section. The first row details the font attributes for all reports except accounts. Other rows are for the multiple fonts used within accounts. Within a Font Set there are two columns which need special explanation.

The "Adj" column is only relevant to the accounts production program to allow for differences between screen and printer fonts to create suitably sized gaps between words when carrying out right and left justification.

The "Width" column is a multiplier applied to the column widths so that these may be changed to affect all columns throughout the system. Changes are based upon units of about one character width.

Exit from Configuration.

You are now ready to install example client data if required.

Example Master Client Data - New users only

This is downloaded from the internet after program installation upon selection of "Accounts". Client References are PNR, for sole traders and partnerships, and LTD for Limited Companies.

Example Master Client Data - Existing users only

This is downloaded from the internet after program installation upon selection of "Accounts". If from a disk the following applies:

NOTE: Any existing data will be overwritten by the following process. Firstly read any separately supplied notes at the end of this manual headed "Master/Example Client Data".

If you already have client data then you may not want to overwrite LTD and PNR. However you will probably want access to some of the new data, Formats, and Layouts as masters or examples. In this case you can use Windows Explorer to Rename the folders on the supplied disk or a copy of it (eg to PNR1 and LTD1) and then use "Restore". You can then study these renamed clients and insert Formats and Layouts from them into other clients. You are in control.

Installation should now be complete. However if you have used Windows Explorer to copy the data from a CD then it is likely to be in "read only" format. If this is the case then after copying over example client data you will need to use Windows Explorer to highlight all files within the client folder (click on one file within the folder then Edit and Select-All). On the top menu select File followed by Properties. Click the "Read only" check box until it is blank rather than showing a tick. Then click on Apply.

There is further information on example client data at the end of this manual.

INTRODUCTION

Introduction
Outline
Data Entry
Accounts Production

Introduction

Compac is a fast and easy-to-use accounting system for accountants. It produces working papers and accounts for any number of clients and different types of client. There is special flexibility for Incomplete Records accounting but this extends to simple book-keeping at the one end and Company Accounts to satisfy the Companies Acts requirements at the other. Optional Sales and Purchase Ledgers may be fully integrated or the data included from another system. The same applies to Time Recording and its related Fees Ledger. Partnerships are fully catered for with salaries and automatic profit appropriation as options. All these aspects are completely alterable. Special clients can have special accounts. Optional depreciation and roundings are automatic and accurate.

The fastest data entry is made possible by a combination of automation and true error correction. This extends to in-sequence sub-analyses. The best use can be made of drafts. Direct entry of data is the norm rather than any preparation. Up to ten years may remain outstanding at once without loss of accounting control. Accounts may be produced and reproduced for any of these years at any time so completing two or more client accounts at once creates no problem.

The accounts production system consists of a fully integrated mixture of word processing and spreadsheet style functions to provide the ideal environment for both text and figures small accounts or large.

Reliance is made upon a few rules which, once learnt, provide the user with a fast and easy to use accounting environment. The first parts of the manual only detail those rules essential to startup. For a complete understanding of the system full details are provided in later sections.

Outline

The simple design of Compac:

Data schedules
(> Optional summaries)

> Trial balance

+ Comparative trial balances
+ Database
+ Formats

> Accounts

There are no "processing" or updating commands during general operation. Nominal ledger reports in either full or summarised formats are an integral part of the system. Posting Summaries and the complete Summary Ledger may be ignored for all small incomplete records and book-keeping jobs.

Data Entry

This is carried out in working paper schedules called Data Schedules, each of any size up to a maximum of 2300 entries. Up to 150 Data Schedules may be created within any one accounting year or period. There are a number of Data Schedule Types, headings under which the actual Data Schedules are inserted.
Data Schedules are held in computer memory when they are being worked on. This provides instant facilities like scrolling, inserting, deleting and sorting. Posting to the nominal ledger is automatic. All the user has to do to process data is File, Save to disk, at appropriate intervals and before exit from the program.

If the computer memory limit is reached, usually during book-keeping rather than incomplete records, a warning is given and the user may then transfer Data Schedules to what is called the Summary Ledger. This is rather like a manual nominal ledger containing the posted totals from working paper schedules. However in Compac the nominal ledger reports may list either full or summarised information. Data Schedules may be retrieved from the Summary Ledger if amendments, viewing, or a printout are required.

Total flexibility to insert, delete, edit, move, and lock, allows full correction and sub-analysis. This, together with automated entries and columns, provides very fast and unstressed data entry.

Each Data Schedule may be manipulated as a unit. For example it may be inserted or deleted within the system. This can be very useful in management accounting.

A posting summary of each Data Schedule, called a Summary File, may be seen, printed, or saved on disk. After saving on disk it could be used as a trial balance for accounts production purposes eg. for budgeting.

A List of Data Schedules is used on screen as a menu for access to, insertion of, or deletion of, Data Schedules. These are listed under appropriate headings. Lists can be printed for the year or any selected period.

A special Schedule Type called "Calculations" is available for automatic calculation of depreciation, profit or loss, partners' appropriation of profit or loss, or any other calculations required to form the complete trial balance. Calculations are updated automatically once entered - access to the schedule is not required.

 A column is available for displaying a tick for each entry. This column is not displayed by default but can be added or removed at any stage. It is designed for bank ticking and there is a reconciliation facility for bank balancing. It can also be used for invoice vouching.

Balancing

Any Data Schedule may be created with a control total posted to an account code so that it is self-balancing. If it is not self balancing then there is the question of when it is made to balance. Windows is designed to be flexible so Compac has allowed the user to freely use the rest of the system whilst a Data Schedule is out of balance. However the user cannot access another Data Schedule nor save to disk until the Schedule is balanced.

The trial balance and nominal ledger are always up to date and can be accessed at any time.

Accounts Production

A list of different accounts "Formats" is maintained as a selection menu. New Format names may be inserted or deleted, usually being added by automatic transfer from another client when the master client is requested.

Compac produces accounts for the currently selected Format on screen in full form with paging ready to print or edit. Accurate roundings, paging, page and note numbering and lettering are all fully automatic. Accounts may be printed page by page or in full and with multiple copies. The accounts may be saved on disk for future editing or printing from within the Editor program.

A Format consists of a list of names of the Accounts Schedules which make up a set of accounts. Accounts Schedules consist of Layout files which produce Text sections using text and commands within the Layout together with figures from trial balances

and data from the Codelist and Client Database. Layouts may be inserted into or deleted from Formats.

Layouts may be used by any clients but are generally stored in master client folders so that an update is only carried out once. Changes to suit a particular client can be carried out and that Layout will be stored separately in the folder of the client concerned as a "special" - the remainder of the Format still using the other master Layouts.

Variable text specific to a company or particular accounting period is normally brought into the accounts from the Client's Database. Several years of separate information may be retained in conjunction with standard information.

Examples of reports are:- trial balances, profit and loss, accounts, balance sheets, fixed asset schedules, index, reports, notes, partnership accounts, adjusted profits, any simple calculations including tax and VAT schedules. Full flexibility allows individual or special clients to be catered for. Accounts to satisfy the Companies Acts can be produced with fully automatic paging and notes being selected intelligently.

DEFINITION OF TERMS

Account Code

The nominal account code structure consists of numbers from 1 to 999, or in the extended version 1 to 1599. The sequence of codes is important but may vary from one client to another within the overall P&L and Balance Sheet ranges for any one installed system. See "Configuration" for further information.

Accounts

Accounts are the pages of the full accounts viewable on screen.

Accounts Schedules

These are either Layouts or Text sections. The term is often used in the Layout Editor since it deals with both.

(Accounts) Text

This is the accounts text produced from a Layout trial balance, database and codelist text. Accounts are made up of one or more Text sections. The Editor program uses Text sections only.

Editor

The Layout Editor is for editing Layouts, which form the accounts from the trial balance via Top Menu, Accounts, or Text Editor is for editing the final text of accounts saved as text after accounts production and accessed via Startup. The latter is rarely used since it is not possible to make changes in data entry after editing without losing editing changes.

Client Reference

This name identifies the client. It must therefore be unique to each client. Up to eight letters and/or numbers may be used, but note that the Compac Time Recording System is limited to four characters. The Client Reference is also the name of the folder in which that client's data is stored.

Codelist

A list of all account codes. This is normally displayed with the Trial Balance but menu options can be used to display and print a full codelist.

Column Width

This refers to the number of (average width) characters across an accounts section's column of data. It may be varied. See also Figure Width.

Data Schedule

A schedule of data input, the computer's basic "working papers". As far as the system is concerned a Data Schedule is a schedule of prime entry. For identification on disk Data Schedules have names defining the accounting period they relate to the Schedule Type and the number. A Data Schedule is inserted below the appropriate heading. A number is requested between 1 and 99. Repeated numbers

are not allowed within any one Data Type but may be repeated elsewhere. Control Codes may be used for both totalling and VAT purposes. This permits automatic double entry.

Data Type

Each Data Schedule is of one of the following Data Types:-

Opening Balances
Sales Ledger
Purchase Ledger
Sales
Bank Receipts
Cash Receipts
Purchases
Bank Payments
Cash Payments
Debtors & Prepayments
Creditors & Accruals
Journals

Calculations

Non-accounting Entries

There may be more than one Data Schedule relating to a particular Data Type except in the case of Calculations.

The Data Type ensures that the user sets up the correct parameters for a particular Data Schedule without having to be an expert in either accountancy or the workings of the system.

Database
Each client has a Database containing information which is generally specific to that client. Both standard client information and information which varies from one year to another may be retained for each year. This permits both Accounts Layouts to apply to many clients and several years of accounts to be maintained for one client without closing down older years first.

Figure width
This is the number of (average width) characters to which figures and underlines etc are automatically formatted during accounts production. It may be equal to or less than the Column Width. It can be automated to just wider than the widest figure.

Folders

Data and programs are stored in folders on the disk. Each client has a folder named after the client. Windows'95 and above use the name "folder", all previous versions use the name directory.

Font Set.

A font set is a Compac term for a group of fonts used at any one time, set within Configuration.

Format

This is a contents list of a particular set of accounts. Each Format has a name which is listed in the "List of Formats" which is displayed on first access to accounts production. A Format contains a list of Accounts Schedule names together with related information. This is displayed in the Format Contents window. Disk file names are suffixed by "F".

Layout

This type of Accounts Schedule is a sheet of formatting instructions. The information combines with the trial balance and database information to form the text of the accounts. Each Layout has a name which is listed within a Format. A Layout may be used by more than one Format. Layouts may be stored in one client folder and used by other clients, referring to the former as a Master client. This means that if any general changes are required they need only be carried out once, and if any specific changes are required the Layout may be changed and saved as a Special for the client concerned. Layout disk files are suffixed by "L".

Master (client)

A new client is based upon a master client to carry across the Codelist, Calculations, and Database. This master may be any suitable client. Once a client is created this master is no longer relevant except for accounts production. The Client Reference of the master appears in the List of Formats.

Page width

This term is used in the accounts production. The overall width of a set of accounts may be controlled by automatic adjustment of the width of the second column, which has automatic word-wrap if required.

Row

This is one line of text or other data. Much of Compac's data consists of horizontal rows and vertical columns.

Summary File

A list of Account Codes, in number sequence, together with related figures. A Summary File may be automatically created for any Data Schedule and printed with or without a related Data Schedule (as a "posting summary"). The Trial Balance is a Summary File, consisting of the sum of the Summary Files of all individual

Schedules of any one particular accounting period. Summary Files may generally be ignored since they are either created automatically or are not essential.

Management accounting may be automatic but Summary Files may be stored on disk and used as comparative figures in future accounts production. Annual comparatives are automatic but management accounting can involve the input of a previously produced Summary File. On input into the "Trial Balance"
Section the name must be prefixed by the sign "+" or "-", the "-" being used to reverse the signs of the figures as they are input.

Disk Names are of the Data Schedule type followed by "S" (for summary). The trial balance Summary File is automatically named as the year, month, and "TBAS". The year and month refer to the accounting period end date in the form of two digits each.

Eg."0902" for February 2009. This name may be changed using the Trial Balance section's Rename option before output or, if you are careful, Windows Explorer. With careful renaming consolidations may be carried out by the input of Summary Files as if they were Data Schedules (the system will recognise the suffix "S" of the Summary File and convert it into a Data Schedule).

Summary Ledger
This is an optional facility for large book keeping and incomplete records jobs. When the system cannot hold sufficient Data Schedule entries in full format the Summary Ledger may used to store summarised Data Schedule information. The Trial Balance an Nominal Ledger operate exactly as before but the user cannot directly access the Data Schedule without first deleting the name from the List of Data Schedules and then reselecting it.

Word-wrap
This is a general term describing the maintenance of complete words within multiline paragraphs within left and right margins. Thus whilst alterations are made to either the text or margins whole paragraphs are maintained without the need to make manual adjustments.

ACCOUNT CODE STRUCTURE

The nominal account code structure consists of numbers from 1 to 999. The sequence used is important since several aspects of the system rely upon pre-set ranges of codes. The system supplied is designed in the following sequence (per the Configuration settings):-

Profit and Loss Account
Balance Sheet
Non-accounting Codes

Codes should be listed as far as possible in the normal sequence of accounts display. This allows ranges of codes to be brought in automatically simplifying accounts production enormously.

The system can be re-configured (via the Configuration section) to have the Balance Sheet first.

The Non-accounting codes do not form part of the trial balance. Examples might be depreciation rates, profit share ratios for partnerships, and numbers of employees for Company Accounts.

Generally, the actual sequence within the three groups is not vital, the accounts production system being capable of displaying account codes in any sequence and even varying according to differing circumstances. However, for year-ends it is vital to place any account codes which are to be combined, in carry-forward, adjacent to each other with the carry-forward code first and any calculated figure last, and any other codes in any sequence in between.

For accurate accounts roundings the accounts configuration system requires two non-accounting account codes to hold the numbers of the account codes to which any rounding differences are to be put. Two codes are required - one for any profit and loss account difference and the other any balance sheet difference.

CAPTURING DATA

The user interface
Menus
General Scroll-mode keys
General Write-mode keys

The User Interface

Compac uses the mouse to the full but has also been designed for full keyboard use. For a consistent, reliable, and easy to use interface, parts of the keyboard are represented on screen.

On most windows, a mouse click on a cell will move the cursor onto that cell. A mouse click when the mouse is over the cursor acts like the Enter key to select that cell. Thus the awkward Windows mouse double-click is redundant. Also, the cursor remains visible even when using the scroll bars so that the current screen cannot be "lost" when returning to the keyboard. Compac controls every keypress to ensure that as far as possible only correct data is typed-in.

Some keyboards are reduced and may require the use of the [Num Lock] key to convert the numeric keypad from one mode to another. Most portable computers have further reduced keyboards with various special features and no numeric keypad. These are perfectly usable but not as good.

Caps Lock and Num Lock

We suggest that you avoid using these as far as possible, but on reduced keyboards they may be essential. The Capitals Lock and Number Lock keys may indicate their setting by displaying lights on the keyboard (on most computers). [Num Lock] may be ignored on modern computers if there are separate pads for cursor and other keys. However pressing it by mistake will reverse the function of the keys of the numeric keypad.

Caps Lock
The capitals lock key is a 'press once' key to allow letters to be typed in as capitals. If a Shift key is then used lower-case is obtained. Sometimes confusing. Press Caps Lock again to cancel its operation.

Num Lock
This sometimes annoying key converts the numeric keypad section into number keys. If in Scroll-Mode you find the arrow keys do not work you have probably pressed the Num Lock key. Just press it again to recover. To use the numeric keypad press Num Lock once, but you lose the arrow keys. Instead use the shift key

which, like capitals lock, reverses the mode of the keys. Always confusing. Fortunately this key should never be required on normal extended keyboards. **Scroll-mode and Write-mode**

Besides general windows operations there are two main modes of operation.

The first is like moving a cursor around a listbox or spreadsheet when a single command carries out an operation. This is called "Scroll-mode".

The second is when data is being typed in. This is usually in a textbox at the top of the data window. In this case the "Enter" or "Return" key must be used to complete the entry. When this follows an "Insert" operation this is called "Write-mode" and usually involves the entry of data into several columns before the row is complete.

Menus

The Top Menu is at the top of the program window. The mouse, arrow keys and "Enter", or "Alt" in conjunction with the underlined letter within the text may be used to select Menu items.

General Scroll-mode Keys

Arrows
Vertical or horizontal cursor movement.

Home
Home places the cursor on the first row of the schedule.

End
End places the cursor on the last row of the schedule.

Pg Up (Page up)
The cursor stays put but the data moves about one screen-full down or until the start of the data is reached. This is really Screen Up.

Pg Dn (Page down)
As above but the data moves up.

Insert (or Ins)
Insert a new row. See Write-mode.

Delete (or Del) Delete
a row.

OK Esc (=Escape)
Gets you out of almost anything without losing any changes. One or more Escape operations will normally return the user to the Main Menu.

Enter (=Return)
Selects the item at the cursor.

F2 Edit
Allows editing of the information at the cursor.

F4 Menu
Displays options relating to the current window.

F10
Copy entry. This key is used to place the contents of cell at the cursor into the Windows Clipboard. No indication is given on screen. [F11] or [Ctrl-V] is later used to deposit the entry into any empty cell. It can be used in both the accounts Layouts and in the Trial Balance.

F11
See F10 above

U
Up. Moves the whole of the current line up one, swapping this line for the one above.

D
Down. Moves the whole of the current line down one, swapping this line for the one below.

+
Add-list. If applicable, this adds the figure at the cursor into the add-list shown at the base of the window.

-
Add-list. If applicable, this subtracts the figure at the cursor into the add-list shown at the base of the window.

Find (Top Menu, Edit or Alt-E)
Search from cursor location within a window down the column. Allows the user to instantly find the next occurrence of any character or series of characters downwards from the cursor within a column, in either upper-case or lower-case.
Find-next can be used to continue a search.

General Write-mode Keys

Write-mode in data input involves the entry of a complete horizontal line in a series of columns.

A text-box at the top of the window allows the entry of some characters using the keyboard followed by "Enter". The number of characters allowed may be restricted. The Escape key usually causes exit from the entry and returns the cursor to the previous column entry or, eventually, Scroll-mode. **Arrows**
Horizontal cursor movement within a column entry.

(Insert)
Not normally used since it can confuse if text is sometimes overwritten. Ignore Insert and text will automatically insert as it is typed, if there are any characters to the right of the cursor.

Delete deletes the character, if any, upon which the cursor is positioned.

Home
places the cursor at the start of the text.

End
places the cursor at the end of the text.

Esc (Escape) gets out of what you are doing, often into the previous column or, if in column one, Scroll-mode.

Enter (= Return) complete an entry. The cursor moves on to the next entry or, if in the last column, the line below. See also Automatic Repeat below.

Ctrl-End clears text from the cursor position to the end of the current column entry.

<-- (Destructive Backspace) erases the character, if any, to the immediate left of the cursor.

A
Automatic repeat

[Enter] alone usually repeats the entry shown on the line immediately above. [A] alone usually automate the active column so that the cursor skips this column. This is cancelled by "C" (after [esc]aping back to the relevant column). "C" in the first column not only cancels the automation of the first column but all other columns. The menu-F4 button can also be used during data entry to achieve the same results.

STORAGE & BACKUP

Storage & backup
Data storage
Backup and recovery
Backup and restore program
Disk file structure
Correcting disk files
Useful operating system commands

Storage & Backup

Disks should be backed-up now and then as a precaution in case of subsequent loss of data. How often this is done depends upon the user requirements, how much data could be lost, and how long it would take to recover.

Compac is designed to hold all data for up to 20 years so that the user may study or enter data into any year. This does mean that data accumulates on disk until deleted. This should not be a problem since Compac uses only a fraction of the disk space of most accounting programs.

Old data may be selected for removal from the system simply by studying the disk file names using Windows Explorer. The month and year, sometimes back to front, are generally included if the file is date related. Remember to retain comparative trial balances for as many years back as required.

Data Storage

Input data is held in the computer memory and only saved to disk, via Menu, File, Save to disk.

Like any other program, Compac data is entered and operated on in the computer's memory. If the power goes off the data is lost. Programmers have a simple choice of either saving the data safely to disk immediately or retaining it in memory until a suitable moment when everything is filed in one operation.
Several of Compac's apparently simple operations would not be reasonably possible if data was saved continuously. Also the likelihood of both power and disk failure during a disk access increases with disk usage. Compac's data schedules are saved on user command. Other data is saved automatically or following a prompt.

Note that loss of power or a disk failure during the saving process could mean a complete loss of data. However since Compac data is stored in reasonably small units recovery of an individual file is usually possible.
Whatever method of backup your firm uses should be detailed separately.

Backup & Recovery

All client data is stored in folders, generally within the Compac program folder. The folder names are the Client References.

Backups should be taken and a program is provided which copies folders from one disk drive to another. It is selected via Compac Startup, Backup and Restore. Windows Explorer is also very suitable for copying files.

If an individual file is lost and the user wishes to copy back just this one file from a backup disk then "Restore" cannot be used since it automatically copies groups of files. A Windows Copy and Paste operation using Windows Explorer should be used in this case.

Note that if the amount of data on a disk being copied to becomes too large then the disk will become full. Compac's Backup program may not detect this error depending upon the exact circumstances. The size of Compac's data is tiny by today's standards and with reasonable care this should not present a problem.

The method of backup selected is up to the user. Hard-disks really should have some form of backup because all data could be lost at once.

Backup & Restore Program

This program, accessed via Startup, automates some system commands relating to copying client data. It is used to transfer data from one disk and/or folder to another. If a new client reference folder is required on the disk to which the data is being transferred then it will be created.

If more recent files exist the user is invited to overwrite them or not. Files of the same date and time will not be overwritten. This can save considerable time.

The program does not cater for over-filled disks. In this case another program should be used such as Windows Explorer.

Backup transfers data to a backup disk and Restore places data back on to the user disk. However it is up to the user to select the correct disk drive designations - be careful!

Disk File Structure

Compac uses folders to separate programs and each client's data.

The program files are stored in the program folder, usually named COMPAC. Folders, normally created automatically, exist for each client, named as the Client Reference, on the path set within Configuration.

All files within a client folder belong to that client. However, some files could be used by other clients.

Most client files will have no extension (the second part of the disk file name) but Accounts Schedules and Fixed Assets Register data (if part of the supplied system) do:-

.F   Formats
.L   Layouts
.A   Accounts
.FAR Fixed Assets Register

When a new client is entered a file called "L1CTL" is opened to control the accounting periods and hold the company name. The client codelist file is called "CLIST". The main accounting data is stored in files with the six digit period-end date as the name. The associated Trial Balance is also placed on disk as the Summary File "yymmTBAS" where "yymm" represent the year and month of

the year or period-end date. Other management trial balance Summary Files may be stored on disk. Data Schedules will also be stored on disk under their Data Type and Schedule number names.

Correcting Disk Files

If a wrong date has been entered for a year end the file "L1CTL" may be deleted via Windows Explorer and the system restarted, as if a new client from the first year of entries.

A bad or wrong Codelist could be replaced by deleting the file "CLIST" and then restarting as if a new client, without loss of other data. An alternative would be to copy another client's "CLIST" file.

The basic accounting data would generally be the most time consuming to re-enter and for this reason each Data Schedule may be "Output" to disk on its own. This is vital for the Summary Ledger (the program insists on it) but it is also useful as a backup at regular intervals during data entry. If power is lost
then restart will not include the latest changes and the user may then input the previously "Output" Schedules. This is done by firstly deleting any older versions from the List of Data Schedules. Once it is marked "Excl." it is excluded. On selecting the Schedule with [Enter] the new version is input and displayed. If the Schedule was new it will not even be listed. In this case attempting to re-create the Schedule by inserting and entering its number will input it.

CONFIGURATION

Data path
Currency sign
Date and time stamps
Font set
Edit current font set
Printer margins
Account codes and ranges
Schedule control codes
Special codes
VAT rates
Tax program
Codelist comparer
Account code entry lister
Currency code for iXBRL

Configuration

The Configuration parameters are held in the disk file "CFG.CPC" and once set are used at startup of the Compac programs until reset. The Top Menu, File, Configuration may also be used during program operation to alter some of the settings whilst within a client.

Data Path

The Compac program files are run from the program folder. The Data Path tells the system where the client folders are stored. On installation the system defaults to the program application path. Unless changed, this will store client data within the program folder. If client data is to be stored elsewhere then the path can be changed. A new client data folder can be created using Windows Explorer before changing the data path.

Currency sign

This character may be altered to suit. This sets the default currency sign used for as many clients as possible. It may be changed under main menu Database for individual clients.

Date and Time Stamps

Some reports print the date and/or time at which printouts are produced. If "Yes" is entered then the system date and/or time will be printed.

Font Set

A font set is a Compac term for a group of fonts used at any one time. For different needs the user may select, change, or create an alternative font set. Two font sets have been created - Set 2 having slightly smaller fonts than Set 1. This allows the user to make global changes without having to make many individual changes.

Edit Current Font Set

The individual font attributes within a font set may be changed or added to within this section. The first row details the font attributes for all reports except accounts. Other rows are for the multiple fonts used within accounts. The following are fixed within the system but additional user defined fonts may be inserted and the accounts allow the standard accounts font to have attributes selected within the accounts editing.

Font Set 2

No.	Description	Font name	Adj	Width	B	I	U	Size
	Standard data	Times		110	N	N	N	10
	Standard accounts	Times	.95	120	N	N	N	10
1	Headings	Times	.95		Y	N	N	11
2	Sub-headings	Times	.95		Y	N	N	10
3	Condensed 1	Times	.95		N	N	N	9
4	Condensed 2	Times	.95		N	N	N	8

Condensed is used automatically when wide schedules cannot fit within the page width. Firstly, columns are narrowed. If this does not allow a fit then Condensed 1 is used. If this again does not fit then Condensed 2 is used. If there is still no fit then an error message is displayed.

Most font attributes are altered in typical Windows style. The "Adj" column is only relevant to the accounts production program to allow for differences between screen and printer fonts to create suitably sized gaps between words when carrying out right and left justification of text.

The "Width" column is a multiplier applied to the column widths so that these may be changed to affect all columns throughout the system. Changes are based upon units of about one character width.

Printer Margins

```
Printer margins
Margin           Data    Accounts

Scale mode       inches   inches
Left margin       0.55    0.55
Right margin      1.00    1.00
Top margin        0.30    0.30
Bottom margin     1.00    1.00
```

Scale mode may be inches or centimetres. The margins are the space between the outside of the paper and the print area. The measurements are unlikely to be accurate so some trial and error may be involved. If the bottom margin is insufficient then some text may be printed on a separate sheet. If this happens then increase the bottom margin.

Currency Code for iXBRL

A list of the three character codes representing each available currency code is displayed for selection. These codes are used as the default settings for as many clients as possible. Under the main menu Database is the setting for individual clients.

Account codes and ranges

These define the ranges of different types of account codes and set certain special codes.

The sections 1 and 2 refer to the code ranges of the Profit and Loss Account and Balance Sheet, which is which depending upon the selection made in the last entry on this window "P&L or BS as first section".

Sections 3 and 4 are non-accounting codes - entries into these accounts do not form part of a trial balance. Section 3 codes may be rounded, section 4 are not.

The Suspense Account can be any account code within the trial balance range. It is used by automatic data conversion software. The Codes for Accurate Rounded Accounts are non-accounting codes defining the account codes into which any

rounding differences are to be placed. The entries here are the non-accounting codes (probably 997 and 998). In client's data the actual account codes to which any rounding differences in the Profit and Loss Account or Balance Sheet are to be added or subtracted are posted to these account codes. This allows different years to have different codes. Commonly used account codes are Sundries for the P&L and Creditors or Debtors for the Balance Sheet.

P&L or BS as first section. This defines which range of codes comes first in the Codelist.

Schedule Control Codes

This displays the list of Data Schedule Types together with standard control codes. When creating new Data Schedules these control codes are suggested to the operator who may accept or alter them. The standard codes may be altered here.

Special codes

These are reserved. Altering them may disrupt the program requiring its reinstallation. Ones which may be altered are:

7.   Number of data entry rows in any one year. The standard setting allows 2300 entries per client per year in data schedules, and many thousands per year using the summary ledger. The nominal ledger displays full information in either case. In later operating systems Microsoft have removed the bug which created the limitation of 2300. You should be able to enter say 5000 without finding errors. After any change you need to restart Compac for it to apply.

8.   Number of trial balances. The standard setting is 3. The common alternative is 5, so that five year summaries are possible within the accounts. After any change you need to restart Compac for it to apply.

VAT Rates

These are used to automatically enter VAT in the Data Entry section. They are entered here in the form "17.5" for seventeen and one half per cent. New VAT rates may be inserted at the end of the list.

Tax Program

The currently selected taxation software is entered here. Select this entry to change it. The available options will be listed. There is no guarantee that all listed programs will link since we have no direct control over them.

Codelist Comparer

In the Configuration section there is the facility to display the codelists of the current client and any other client. Entries may be copied across via F4. This is very useful for comparing with and updating from a master client.

Account code entry lister

Fuller details are available at the end of this manual. For any individual account code this sorts entries by date and displays them together with a running balance. Unlike the nominal ledger facility every entry is listed for Schedule control codes. It is used for the following:

1)   Cash flow sequence (default) for finding out quickly when a cash account becomes out of balance.

2)   Nominal ledger information for any year. The user can quickly access information within years past, present or future.

3)   Bank reconciliation. If the optional ticking of transactions has been used then this facility adds to the transaction listing an unticked total and a ticked total. A list of unpresented cheques can also be printed out.

Currency code for iXBRL

The three character system default currency code is selected here. This may be changed under Main Menu, Database, for an individual client.

STARTUP

Startup
Startup menu
Entering a Client Reference
Client list
New clients

Startup

The manual provides the basic principles but the flexible nature of the program makes experimentation essential. The suggested method of learning is therefore to experiment as far as you wish with a COPY of the example data. The disks supplied should be kept as masters. They can be re-installed on a hard disk using the "Restore" option.

Select the Compac icon or Windows' Start, Programs, Compac, via the menus.

Startup Menu

On first running Compac the system will default to Configuration and Data Path so that the client data folder can be checked or changed.

The Compac Startup menu is used to select the program (the number of programs listed may vary).

Startup

Accounts
Sales ledger
Purchase ledger
Word-processor
Time-recording
Fees ledger
Editor
Configuration
Backup & Restore
Exit

Select Accounts, with either the mouse or keyboard.

Client Selection

Example master client data is downloaded from the internet after program installation and selection of the client data path upon selection of "Accounts".

Entering a Client Reference

For existing clients, enter the Client Reference or select from the dropdown combo (you can use the mouse or the down arrow key). If you type the first letter the combo will list just those client references commencing with that letter. Use either uppercase or lower-case (it will revert to upper-case). Press [Enter] or the OK button when complete.

New users may firstly want to study the example master client supplied by Compac.

Standard "master" clients are PNR for sole traders and partnerships and LTD for Limited Companies. These may be used initially as example data but do keep a backup for later use. Client folders may be copied and/or renamed using Windows Explorer.

For existing clients, skip to Top Menu.

Client List

If you cannot remember a Client Reference or want to see a list of all clients on the system, type in "?" and a window with client information will be created. A client can then be selected from the list. If you wanted a list of all clients starting with "A" you would type in "A?".

| **Client List** | | |
Reference	**Year-end**	**Name**
LTD	280205	T Wright & Co. Ltd
PNR	310305	The Partnership
CLIENT	300405	The One Man Company

Reference The Client Reference, also the name of the client folder.

Year-end The client's currently active year-end.

Name The client name, as to appear on screen and working papers.

The list may be sorted or printed.

New Clients

This section is used for both new clients and a repair system for existing clients.

The new Client Reference is requested:

Recover/New Client's Client Reference
(Enter up to 8 letters/digits)

Enter the Client Reference. In the case of new clients confirmation is required: "Yes" or "No".

The Client's full name is requested:

Full Client Name (As to appear on screen and working papers)

The name used in accounts production is generally entered in the Client Database. The name entered here is for the working papers and screen title.

The accounting year-end (or period-end) date is requested:

Client Name Client Reference
Year-end date: 6 digits eg 311209

The date is entered in the form "311209" (day, month, year). The date must contain zeros if "fillers" are required and not slashes or blanks. Even if you require periodical accounts this date is generally the accounting year-end date.

Client name Client reference Year-end date   Is name correct? Yes/No

Select "No" if the name is wrong.

If this is a recovery operation for an existing client then questions will appear relating to this. Some missing files can be replaced. If recovery is not successful then it may be necessary to first delete the file which is causing the error before trying again.

Client name Client reference Year-end date
New Codelist From which client? eg PNR or LTD

The system now requests which client you wish to use as a master. This is for the Codelist but will also copy over other aspects including any automatic Calculations.

If no Client Reference is entered then a blank codelist is an option. This should never be required.

New clients can be based upon any other client. This allows codelists, calculations, and databases to be copied. Accounts are nearly always from a master client anyway and so this aspect is not relevant here.

On completion the user is placed at the Top Menu.

Master Client Updates

Example master client data is downloaded after installation of the program. The availability of updates and any re-installation of this client data is carried out in this section.

"Check on opening" shows tick boxes for those master clients for which the availability of updates is requested when Compac is opened. If ticked, Compac will try to access the internet and check for updates. If no updates are available or if offline then no message is displayed. If updates are available then the system acts as detailed below.

"Check now and report" offers single or multiple options for available master client data and updates.

Updates are only installed upon request.

Updates are "available" based upon the file dates of the downloaded files compared with those existing.

When reports are shown they consist of a list of both current and past updated files. Generally these are Layouts but may be Format or other files. There are date columns "Last update", "This update" and "Master". The "Master" dates are only shown if the "LTD" master file date is later then the "Last update" date meaning that files have probably been amended and may need to be retained. In this case the Status Column will show "Check" rather than "Ready". The selected Status may be "Ready", "Check" or "Hold". Selecting "Update" copies either the file at the cursor or all "Ready" files into the master client folder. Those files which have been updated will show the Status "Done".

Full-replacement is a menu option. This allows for those rare occasions when a Format, with all related Layouts, is to be fully replaced, or for a complete master client to be fully replaced.

TOP MENU

File	**Edit**	**Data**	**Accounts**
Save to disk	Cell	List of Data Schedules	Reform accounts

Configuration	Find	Active Schedule	List of Formats
Year-end	Find next	Calculations	Format contents
Period	Search Layouts	Non-accounting figures	Pages
Management accounts		———————————	Layout
Letters		Autocomplete narrative	Format options
Emails			
Quit			

Nominal

First code
Last code
Full detail
Date suppressed
————————————

Display on screen
Print
Print (codes on separate pages)

Trial-balance

Current TB
Previous years
Codelist
Management of TBs (special)
————————————

Include non-accounting codes
Include carry-forward and lock columns
Include blank entries

Database

Entries
Titles editable
Compare with master

Window

Cascade

Tile

Copyright/tool-bar

Maximise active form

Close all background windows

Codelist

Help

General help

Context sensitive help

About Compac

An asterisk "*" appears at the right of the word File on the Top Menu when data needs to be filed before quitting.

File

Save to disk

File, from the Main Menu, is the main system of saving accounting data on disk. It should be carried out from time to time whilst using Compac and before Quit but only if accounting data has been altered.

In order to ensure the most efficient operation of the program bulk data is only placed on disk when instructed by the user. The "File" command places the main data on disk, other data will generally be saved to disk automatically. See "Storage & Backup" for further information. Data Schedules should have been "Output" as a backup in case of failure but in order to restart with the same information the "File" command is required. Filing can only take place when the "Period" option is set to the full accounting year.

Configuration

Some parameters, such as fonts and printer margins, may be altered whilst within a client. See "Configuration" earlier in this manual.

Year-end

Next: moves to the next year, creating opening balances as an option
Current: no change
Previous: moves back to the previous year.
Change year-end date: If entered wrongly or if the date has changed.
All the above are automatic processes and involve no loss of data. Files are never actually closed so the user may do work on several years with no difficulty.

Note that the same Codelist, Accounts' Formats and Layouts are used for all years. If the user intends to work on more than one year then it is important to ensure that changes in the Codelist or a Layout are suitable for the year or years being currently dealt with. This generally means that as years go by items may be added or altered but changes must be carefully considered if previous years are not yet completed. There is only one Codelist but Layouts could be given different names for each year if ever necessary.

20 years have been allowed for.

Note that in the first year of entries comparative figures can be entered directly into the Trial-balance section. When rolling forward for the first time there is the option to create opening balances or not. The choice will be made automatically from then on but may be amended by inserting or deleting the Opening Balances schedule.

Period

This allows the user to select a Period number and then just those Data Schedules with that Period number are used, along with the Calculations Schedule, to form the trial balance. See Management Accounting and VAT later in this manual for full details. In many ways this option has been superseded by the next menu option.

Management Accounts

This uses the Period number option related to each Data Schedule to produce a variety of reports for both management accounts and VAT. Year-to-date, period and VAT reports can be produced with comparatives and also straddling year-ends. See later in this manual for full details.

Letters

Letters may be produced in Word from templates so long as Microsoft Office has been installed. Previous letters are listed and can be viewed.

Email

Emails may be automatically produced, from templates, within the user's email editor and Outlook so long as Microsoft Office has been installed.

Quit

Leaves the current client. If any client data needs to be Filed then there is the option to File and Quit. After Quit, the user is asked for the Client Reference or [Esc] as at startup.

Edit

Various cell editing and search facilities.

Data

Data Entry. The List of Data Schedules is a menu for access to the Data Schedules and Calculations Schedule. See "Data entry" later in this manual.

Accounts

Accounts production. If accounts have not yet been produced during the current session then the List of Formats is displayed. If a Format has already been selected and relevant data has not been altered then the previously produced accounts are displayed, otherwise the accounts are re-formed.

Nominal

Nominal ledger reports in either full or summarised formats.

Trail Balance

Initially lists all account codes which have balances. Codelist text can be entered and altered. Various displays and printouts. Import or export trial balances. In the first years of using the system on a client comparative figures may be entered directly. The nominal ledger may be accessed directly by selecting an account code.

Database

Client information used in accounts production. When setting up a new client this is copied from the master. It is also copied when rolling forward a year for the first time. In either case entries will need to be edited.

Window

Usually the word "Window" will have appended to it some numbers. These are for programming and support purposes only.

Cascade and **Tile** are windows display styles.

Copyright/tool-bar displays or not the Copyright bar across the program window in order to allow more space for other windows. The tool-bar will appear in the Editor.

Maximise active form enlarges the active window to as large as it can be within the program window.

Close all background windows hides all windows except for the active one.

Codelist displays a full codelist.

Help

Help text is available for the active window.

DATA ENTRY

List of data schedules
Data schedule
Data schedule menu
Summary ledger
Calculations
Data schedule disk file names

List of Data Schedules

The display lists the different Data Types in a bold font as headings. Data Schedules are inserted beneath these headings, except for the Calculations Schedule of which there can only be one. See "Scroll-mode" under "Typing-in Information" for the general range of available commands (ie arrow up or down etc.)

```
List of Data Schedules Schedule name          No.  Period
Altered  Entries


Opening balances            1                  34
Sales ledger
Purchase ledger
Sales
Bank receipts
Cash receipts
Purchases
Bank payments
Cheque payments Jan-Mar05 1          A        127
Cash payments
Debtors & prepayments
Creditors & accruals
Journals
Calculations                                   14
Non-accounting entries
```

Data Types

The Opening Balances may only be entered or altered (without unlocking) in the first accounting period. Sales and Purchases Ledgers are dealt with separately by those programs.

Sales and Purchase Ledger Schedules do not apply unless purchased as part of the system. When they do apply Data Schedules are only seen as Summary Files. However the Nominal Ledger still shows full information.

The following Data Types reverse the signs on input: Sales, Bank Receipts, Cash Receipts, and Debtors & Prepayments.

The following Data Types have their entries reversed when carried forward to the following accounting period: Debtors & Prepayments and Creditors & Accruals. These Data Types cannot be posted to the Summary Ledger.

Calculations are a special single Schedule for eg depreciation, profit and apportionments.

Non-accounting Entries are those with high accounting code numbers after those of the Profit and Loss Account and Balance Sheet, normally 900-999. These are used for depreciation rates, profit sharing ratios, period length, disallowable amounts, and figures of any type required for Company Accounts.

Schedule name
An optional addition to the basic Data Type name.

Number
Data Schedule number from 1 to 99, used essentially to identify the Data Schedule on disk. The numbers are usually repeated for different Data Types.

Period
An optional accounting period number for use in management or VAT accounting. For most use it can be ignored. See "Period" for further information.

Altered
The system displays "A" if the Schedule has been altered in any way and not Output. Output is not essential unless the Summary Ledger is in use but is generally used as a backup. Top Menu, File, Save to disk, will save the Schedule along with others in another form unless it has been posted to the Summary Ledger.

Entries
The number of entries. **Excl.** refers to Schedules excluded except for name only. This means that Schedules may exist on disk instead of within the system. A Schedule may be re-input simply by [Enter]. This is particularly useful for budgets when repeated input and output may be required. The number of entries shown for a Schedule includes two invisible entries - the Control Account Codes - even if not used. **Lr** refers to Schedules which have been posted to the Summary Ledger.

[Enter] (=Return)

This selects and accesses, or inputs from disk, the Data Schedule against which the cursor is positioned, and then displays it.

[Escape]

This transfers the focus to the Top Menu.

[Insert]

Insert a new Data Schedule. From Scroll-mode type [Insert] at a suitable vertical cursor location below the related heading ([Escape] if you decide not to continue). A Schedule number is displayed for acceptance or alteration. Limits are 1 and 99. Numbers need not be in sequence, so that the numbers could be for example month numbers. For quarterly VAT accounting you might like to use two digits, the first relating to one of four VAT periods and the second usually zero but increasing if there is more than one Schedule of this Type within this period.

On [Enter] if a disk file of the same accounting period, Data Type, and number is found on disk it is input into the computer and displayed, assuming sufficient computer memory. If it is not found and a Summary File exists then this is input and converted into a Data Schedule. If neither are found then it is a new Data Schedule and Control Account Codes are requested.

If a Schedule requires "Total   VAT   Net" columns then Control Account Codes for the VAT and Total columns are required. The program's Configuration will recommend Account Codes suitable for the Data Type. To accept the default entries press [Enter]. If no Control Code is required erase any recommended entry with the Destructive backspace key before pressing [Enter]. Where only Debit and Credit columns are required a Total column Control Code is optional. Control Codes allow automatic double entry, other Schedules must be balanced before exit. In this way Data Schedules will always balance.

[Delete]

Delete a Data Schedule or Summary Ledger File. Schedules may need to be removed from time to time, ie taken out of the trial balance, and also possibly from the List of Data Schedules. To do this from Scroll-mode type [Delete] and confirm "Yes" or "No". This does not remove any file from the disk, only computer memory, but for a Data Schedule to be on disk it must have first been "Output". The first [Delete] removes the entries from the trial balance but leaves the file name within the List with a note "Excl." (meaning excluded). A second [Delete] will remove the name also.

[F4-Menu]

Print: prints The List of Data Schedules.

Full-print: prints all the active Data Schedules together with the trial balance and a List of Schedules.

Active-schedules: displays the List of Schedules currently used to form the trial balance. This will probably not be the full list if the File, Period, option has been selected.

Data Schedule

To access a Data Schedule select File, Data, and the relevant Schedule.

For the Calculations Schedule see later.

Write-mode

This is the actual entry of data. Two alternative column headings exist depending upon the requirement for a VAT column.

Date Acc   Total   VAT   Net Narrative

or:-

Date Acc   Amount Narrative

See "Write-mode" under "Typing-in Information" for the full range of edit keys. Entries are made in each column in turn starting on the left with the Date entry. Alternatively Write-mode may be entered for editing an individual entry from Scrollmode.

[Esc] (Escape) key is most important since this allows exit from Write-mode (to Scroll-mode) from within the date column. In all other columns [Esc] is used to return to the previous entry to the left.

Write-mode (cont.)

[Enter] completes an entry and moves on to the next column to the right, except after the last, Narrative, column when [Enter] moves down to a new entry on the next line, in the date column.

Entries, other than VAT, may be repeated by [Enter] alone, without any characters. Most entries may be automatically repeated by entering **[A]** as the entry for that column. This includes standard rate VAT calculation. From then on entries will be automatic down the column. To cancel the automatic status [Esc] back to the column concerned, erase the entry, and enter **[C]**. To cancel automation in the narrative column enter [C] in the date column, and this will remove automation from all columns.

Date
The first line of a Data Schedule will automatically select the year-end date. Alter it if necessary. Six characters are required, eg 010283, but if the year, or year and

month, are the same as the line above then only the first figures need be input. Any leading zero may be ignored after the first entry.

Code
Account Code. Either the number may be entered or Codes may be found automatically by typing in all or part of the text of the code or reference shown in the Codelist. The account code and current Trial Balance total will be displayed.

Total
Use the built-in calculator if you wish. If you do then remember that the order of calculation is sequential from the left. [-] [Enter] alone may be used to copy the entry above but with the sign reversed. Entries which are unacceptably large will be rejected but very large numbers may be entered by leaving out any pence.

VAT
(If relevant). [Enter] alone produces a blank entry. For automatic VAT calculation use "V" or "V1" for the first VAT rate, "V2" for the second, and "V3" for the third, etc.

Net
Formed automatically.

Narrative
[Enter] alone may be used to copy the entry above but this leaves it ready to edit. Another [Enter] completes the entry. [C] [Enter] will put the relevant Codelist text as the detail. [B] [Enter] produces a blank entry.

Scroll-mode
Accessed by [Esc] from Write-mode. See "Scroll-mode" under "Typing-in Information" for the full range of available commands.

Insert   insert a new row
Delete   delete an existing row
F2-edit   alter an existing entry
F4-menu   access a menu relating to the schedule
U   move row up
D   move row down
+   add current total into the add-list
-               subtract current total from the add-list
Esc   return to List of Schedules

See "Capturing Data" for the usual Scroll-mode keys. In addition the following keys may be used:-

+ - (Add-list)
Total or Amount column entries may be add-listed. The total may then be entered into a row if required. It is particularly useful for multiple journals and checking multiple entries against bankings or cheques. To use it type **[+]** (or **[-]** to subtract) against the relevant row. The cursor will move down one line ready for the next and

the Add-listed total will appear at the top of the screen. You may now use the arrow keys before you select the next entry in the same way. [Enter] or any invalid key will cancel the Add-list. If the Add-list is still active and [Insert] is typed when the Total or Amount column is reached the Add-list total will be automatically entered - with the sign reversed (for automatic journals). It can of course be edited if wrong.

U (Move up)
This moves the whole of the current row up one, swapping this row for the one above.

D (Move down)
This moves the whole of the current row down one, swapping this row for the one below.

F2 (Edit)
This is used to edit entries which have already been entered. It is also used to toggle the optional bank ticking or invoice vouching column. If the latter column is not displayed then it may be added via the Data Schedule Menu [F4]. The display of this column will always be lost on initial access to any client. For other columns, the current entry is displayed in the text box above the data so that it may be edited.

Data Schedule Menu

Accessed via F4-menu from a Data Schedule.

Output	Output file to disk (More important is File, Save to disk. Use for backup or summary ledger)
Print	Print data schedule
Summary	Creates a Summary File of the schedule. See below
Lock	Lock file from alteration
Name	Enter/alter schedule name
Sort	Sort rows by any column
Up	Swap row at cursor with row above
Down	Swap row at cursor with row below
Tick-column	Adds or removes a bank tick or invoice vouching column. When selected there is also full column ticking (tick-all) and tick removal.

Summary file menu

Accessed via F4-menu from a Summary File

Print	Prints the Summary File
Output	Saves the Summary File to disk in a format which can be used as a trial balance for management accounts, budgeting etc.

Ledger   Posts the summary to the Summary Ledger, removing the Data
                Schedule entries which created it. The system ensures that the Data
                Schedule is saved to disk prior to this.

Summary Ledger

This is an optional facility for when the system cannot hold sufficient Data Schedule
entries in full format.

Firstly, Output the Data Schedule via the Data Schedule Menu (F4). Secondly post
the Data Schedule's Summary to the Summary Ledger via the "Summary" option of
the Data Schedule Menu. The Summary Ledger is automatically filed on disk on
"File" from the Main Menu and allows the program full access to the original data on
the disk for nominal enquiries. Changes cannot be made to the Data Schedule
without first [Delete] (to exclude from the TB) and then [Enter] to select and re-input
the Data Schedule from disk. The Summary Ledger therefore acts as a form of
protection against alteration of data in a different manner to lock/unlock. Many files
can be posted, for example a full year's book keeping, without taking up valuable
memory for flexible Data Schedules. Creditor and Debtor Data Schedules cannot be
posted. This acts as a protection against the need to reverse book keeping entries in
monthly accounting and also for the automatic reversals in creating carry-forward
figures at the year-end.

Calculations

This special Schedule is unlike other Data Schedules in several respects. The
example below illustrates the differences.

```
Calculations
Acc   Formula                 Result   Account name

235   C450:458*.25             35.70   Depreciation of motors
459   -C235                   -35.70   Motor depreciation
```

Calculations is a "live" schedule in that the figures can be altered without the user
changing them. Any changes to other Data Schedules are reflected in Calculations
immediately.

Acc
This contains the account code into which the result of the calculation performed on
that line is to be placed. These account codes are restricted so that the results of
calculations cannot overwrite entries in normal Data Schedules. The Trial Balance or

Codelist "Lock" column entry must be set to "C" before the account code can be used in Calculations.

Formula

This directs how the calculation is performed. It can be used like a pocket calculator by entering figures and "+", "-", "/" and "*" in sequence. The trial balance figures relating to account codes may be included in two ways. A single account code entry is included by typing "C" in front of the account code number eg "C235" in the example above. A range of account code entries may be added together by placing ":" between the limits of the range eg "C450:458" as shown above.

  C320:328*.25 calculates 25% depreciation on the range of codes 320 to 328. C320:328/C902*100/C996/12 This is the same calculation as above but employs non-accounting code 902 as the depreciation rate (in the form 25), 100 to correct the decimal place, and code 996 as the period length in months, and 12 to correct to a year.

Result

The result of the calculation of the formula on that line. The entry is made automatically. The result is posted into the account code shown at the start of the line. Unlike other Data Schedules, it overwrites any existing trial balance figure.

Account name

This automatically displays the Codelist text for the account code shown in the first column on that line.

Scroll-mode and Write-mode are virtually identical to other Data Schedules. There is no Data Entry Menu for Calculations. Saving to disk is automatic on "File". Printing is direct from Scroll-mode (type [P]).

Calculations are carried out in sequence starting from the top of the list. This means that the result of a calculation on an individual line may be overwritten or used by a calculation on a later line. This allows complex calculations to be performed. In the example above the second entry is used to perform double entry using the result obtained above rather than perform a new calculation.

Calculations can be out-of-balance. Double entry is ensured in this as in other Schedules but since the results of Calculations change as entries elsewhere are made the system can be fooled. A typical example would be a depreciation calculation which shows zero until an entry is made. If there is no provision for double entry the Calculation will be out of balance and so will the trial balance. On entering the Calculations section the user will not be allowed to exit until the schedule balances.

Data Schedule Disk File Names

It is sometimes useful or essential to know the names given to Data Schedules for disk filing purposes.

File names are in the format "YYMMLNN".
"YY" represents the year (eg "05" for 2005) taken from the year-end date.
"MM" represents the month (eg "04" for April) taken from the year end date.
"L" represents a letter taken from the following table of Data Types:-

A		Opening balances
		Sales ledger
		Purchase ledger
D	Sales	
E	Bank receipts	
F	Cash receipts	
G	Purchases	
H	Bank payments	
I	Cash payments	
J	Debtors & prepayments	
K	Creditors & accruals	
L	Journals	
		Calculations
	N	Non-accounting entries

"NN" represents the Data Schedule number (eg "02" for 2) as provided by the user when the Data Schedule was first created and as listed on the List of Data Schedules screen.

Sales and Purchase Ledger Files are stored in a different format. Calculations entries are stored within the main file named as the year end date in six digit format "DDMMYY" where "DD" represents the day.

If Summary Files are created (generally only for management accounting) the same file name above is used but suffixed by the letter "S".

ACCOUNTS

Overview
General
List of formats
Format contents
Format options
Accounts (pages)
Accounts options

Overview

The accounts production process involves the combining of trial balance figures with text, Codelist, and client Database information. The system is fully flexible.

Accounts are viewed in complete form with paging and any note referencing incorporated. They can be edited, printed, or saved on disk for future editing or printing.

Different types of accounts are produced by selecting different "Formats". The currently selected "Format" is used to produce the current set of accounts. A Format consists of a list of one or more "Layouts". A "Layout" contains the detailed instructions which produce text sections which form the full accounts.
The client Database contains simple text for inclusion in the accounts when formed. The Database is used for client specific information so that the Layouts can be of a general nature applying to more than one client. Layouts can be used by many clients but remain resident in a master client folder and therefore if they need amendment only one change is necessary for all the clients using the master Layout. Layouts may be changed to suit the needs of specific clients. In this case the master Layout will be changed and saved as a "special" Layout for this client only. The remainder of the Format will still use master Layouts.

General

After data has been entered into data schedules and general information entered in the database then accounts may be produced by selecting "Accounts" on the Top Menu.

The first time "Accounts" is selected within a session the "List of Formats" is displayed for the user to select the desired Format, for example a simple P&L account or a full set of Company Accounts.

Once a Format has been selected the accounts will be formed. The speed of production will vary from less than a second to more than a minute depending upon the nature of the Layouts and the power of the computer system.

If data schedules or database are later amended in any way the only option under "Accounts" will be "Reform accounts".

A Format acts as a contents list and consists of a list of Layouts. Layouts contain the detailed instructions for producing one particular section of the accounts.

FORMAT CONTENTS (index to the accounts)
[F4-menu] to FORMAT OPTIONS (overall parameters)
[Enter] to

ACCOUNTS (actual accounts pages)
[F4-menu] to ACCOUNTS OPTIONS (print, save accounts)
[F2-edit] or [F9] on a particular Layout to

LAYOUT EDITOR (view/edit a particular Layout)
[F4-menu] to LAYOUT OPTIONS (parameters related to the Layout)

Accounts may be selected for viewing by arrowing to the desired page or part thereof, and then typing [Enter]. The user may then scroll up or down through the pages. The user may move between pages using [Home] and [End].

For a new client, if the Database entries appear from another client, then this will be the client chosen as the master when the client was first created. The user will need to access the Database and enter the new information.

Whilst viewing Accounts the name of the Layout which formed the part of the accounts at the cursor is displayed at the base of the screen. The name will change as the user scrolls from one section to another. Blank sections are created by the paging process and indicated by the lack of a name and the increased width of the left edge of the screen.

It is possible for Layout or Database errors to be detected during accounts production editing. If an error cannot be corrected, the user may leave the Layout using the mouse or keyboard to select another part of the program. [Esc] will always attempt accounts production.

If an error occurs a suitable message will be displayed. During editing, if the error relates to an instruction in a Layout the user will be placed within the Layout section of the program at the relevant line.

A Layout can be accessed whilst viewing the accounts by placing the cursor over the desired text and typing [F2] or [F9]. Layouts which have been excluded cannot be accessed in this way, they can only be accessed via the Format Contents screen, again using [F2] or [F9].

Having accessed a Layout, editing changes may be carried out and [Esc] will reform that part of the accounts and display the result.

Overall page width. Although there is a page width option under Layout Options this should be set to standard in order to use the printer page size, set under Format Options, less the printer margins set in Configuration.

If a Layout produces text wider than the printer page width, less the printer margins, then it will reduce the font size. You can avoid this by reducing column widths, usually column 2.

The accounts may be saved on disk, via Accounts Options, for later use in the Editor program (via Startup). This is not recommended for two reasons – Word is a better standard, and there is no connection with the trial balance or database, editing is limited, and paging may vary from the past. No new numbered/lettered notes may be inserted. The file format is not ASCII since if it were it would lose text enhancement, columns, automatic paging and note referencing.
Using the optional Editor program:-

1) Form the accounts and then Save them
2) Quit
3) To return to the accounts go to Startup
4) Select Editor

FORMAT CONTENTS
[F4-menu] to FORMAT OPTIONS (overall parameters)
[Enter] to
ACCOUNTS (the actual accounts pages)
[F4-menu] to ACCOUNTS OPTIONS (print, save accounts)
[F2-edit] or [F9] to
TEXT EDITOR (view/edit the text)
[F4-menu] to TEXT OPTIONS (parameters related to the selected part of the accounts)

When editing text using the Editor program the screens refer to "Text" but note that the manual will generally describe "Layouts". The editing rules are generally identical.

List of Formats

A Format is a list of Layouts used to produce accounts. Different Formats are used for different types of accounts. The List of Formats is used to select the current Format for accounts production. Formats may be added, ie inserted, or deleted. "List of Formats" is an option under "Accounts" of the Top Menu.

List of formats	File	Master	Description
QPL			Quick P&L A/c

0845 456 3103   support.keytime.co.uk

```
    SA1              Simple AccountsCA1     LTD      Final Accounts

          BUDGET            Budget
          ADJPR             Adjusted P/L
          VAT               VAT form
```

Disk file names are shown on the left, any master client in the centre, and the Format description on the right.

[Enter]

Select an existing Format for accounts production. First place the cursor upon that Format and then press [Enter].

[Insert]

Insert a new Format name into the list. First place the cursor in the desired position in the sequence and then press [Insert]. Enter the disk file name. The system will search for the file on disk in the active client's folder. If it is found it will be input, if not the system will ask:

Format file: xx Enter Master Client Ref, [NEW] or [Esc]

For a new file, type "NEW", otherwise enter the master Client Reference. A description will be requested for new Formats.

[Delete]

Delete a Format name from the list.

[F2]

Edit Master or Description entries if permitted. In order for a client to be a master for the creation of new clients the master column must be blank, otherwise the master Format for the new client will be the one listed here.

Format Contents

The Format Contents lists the Accounts Schedules within the Format together with related information. It is displayed upon production of the accounts or, if already produced, selection of Accounts from the Main Menu. It is also displayed on [Esc] from any of the Accounts pages or Format Options.

```
┌──────────────────────────────────────────────────────────────────┐
│ Format Contents: (Name)  File    Pg Page Note Len Excl  1    2     │
│ 3   4                                                              │
│                                                                    │
│ COVER    0              23                     Cover               │
│ FOOT     F               3                     Footer              │
│ INDEX    1    1         45          Index                          │
└──────────────────────────────────────────────────────────────────┘
```

```
CA1              2        61        Director's Report
CA2(s)           4        17        Auditor's Report
FOOT2    F                 5                Footer (re-notes)
CA4              5        43        Profit and Loss Account
CA5              6        39        Balance Sheet
CA6              7        46        Cash Flow
FOOT     F                 3                Footer
CA7              8         3        Notes to the Accounts
CA8                 1      3            Accounting Policies
CA9                 1a     5              Basis of Accounting
CA10                                      Intangible Assets
CA11                1b    15              Tangible Assets   CA12
2    17         Turnover
CA13                3      8            Interest Receivable
CA14                4      8            Interest Payable
CA15             9  5     46        Directors and Employees
CA16                6     17        Profit on Ord. before tax
```

The name of the Format used to form the accounts is displayed at the top of the screen. The usual range of Scroll-mode commands are available as detailed in "Typing-in information". The columns displayed are as follows:-

File

The Layout disk file name. This entry will be blank if an enforced page break has created a new page. If the name is suffixed by "(s)" then it is a "special" Layout, meaning that the Layout is stored on this client's folder and is not being picked up from a master client's folder at the time of accounts production.

Insert a new Layout

A Layout may be picked up from another client but if the client is not the current master client then the Layout will have to be saved as a "special", otherwise the user could end up with accounts being dependent upon several other clients rather than a master. Type [Insert].

```
   Layout File: Name or Master\Name
   ...................
```

If the Layout already exists in the current client's folder then just enter the name. If it exists in another client's folder enter that Client Reference and "\" in front of the name. If the Layout is to be a new file enter the name. Use letters and numbers only with no spaces. The system will invite the user to base a new file upon any other existing Layout.

A new file will be immediately displayed in the Editor. Existing Layouts will be used to form part of the accounts.

Delete a Layout
A Layout may be deleted [Delete] from the list if no longer required. This will not delete any file on disk.

Pg (Page Type)

Page Types which are normal for the description column used show a blank entry. Special settings are shown.

"E" refers to an enforced page break. This may be set within a Layout, or it may be added or removed via the Accounts Options Menu.

Other special settings are made via [F2]-edit as follows:-

Page Type   Continuous-text Page-new Block Footer
Number

A Schedule description entered in column 1 will automatically be set at "Page-new". In accounts it will start on a new page. Descriptions entered in other columns will default to "Block" and keep the text section of the Accounts Text in a single block if possible. If larger than one page then the block will automatically split, page breaking at the first occurrence of two blank lines immediately prior to the end of the page or, if none, then at the end of the page. This break position can be reset via Accounts Options if required.

NOTE: you must select and later save to disk the related Layout for any change to be stored on disk for future accounts production.

"Continuous-text" avoids the automatic paging. It is normally automated by placing the Schedule description in column 4. It is used when text follows directly from the previous Schedule immediately above.

"Page-new" creates a new page. Automatic for descriptions in column 1.

A "Footer" applies to all following pages but can be over-ridden by another footer. The Schedule description of a footer must be in Column 4.

"Number" allows pre-set page numbers to be used. The system requests the page number required for the new page. As Accounts are produced each new page adds one to the page number counter unless over-ridden by this setting.

Page Note Len

Page:
= **Page number**
This column shows page numbers where a new page commences.

Note:
= **Note number and optional letter**
These are set automatically according to the description column used. Notes (numbered) must be in column 2 and Sub-notes (lettered) in column 3. Any continuation text (same note as above Layout) must be in column 4. An entry in column 1 resets the note numbering to zero.

Len:
= **Length**
This shows the length of text relating to a Schedule within the current Accounts page. It is useful to see at a glance if Layouts have not been used and also sometimes to have an indication of the length of the text. A number shows how many rows (or lines of text) have been created in each section. A small number may sometimes appear even if the Layout is not used. This will relate to an unused header and can be ignored.

Excl:
= **Exclude/Include**
If a Layout is not required for a set of accounts it may be excluded in one of several ways. A simple "X" in this column using [F2]-edit excludes it. [F2] is again used to include it if is already excluded.

An alternative method of excluding a Layout is a "Control" entry using an account code or formula in the Layout Options Menu. If the resulting figure is zero for current and comparative figures then the Layout is excluded.

1 2 3 4 Description and hierarchy
This shows the full Schedule name. It will be blank if an enforced page break has created a new page. The column in which the name is placed determines the Note numbering and lettering and the default type of paging.

The description can be anything suitable. The column, 1-4, in which it is positioned is important.

Column 1
A new page will be created, and any note numbering cleared to zero.

Column 2
The next Note number will be applied.

Column 3

The next Note letter will be applied.

Column 4

Footers and Layouts continuing from previous Layouts. Use of this column avoids a new page, note number or letter.

The paging system uses the Headers of individual Layouts in a hierarchical fashion so that any header of a Layout whose description is in column 2 is used in conjunction with any header of a prior Schedule whose description is in column 1. The same applies to column 3 so that a Header, Sub-header, and Sub-sub-header system may exist. Column 4 should avoid the likely use of headers on follow-on pages - the results are unpredictable. When Layouts follow other Layouts whose description is in the same column any heading in the prior Layout is completely ignored regardless of length. This system permits complex header structures to be dealt with very simply.

To enter or change a description, first select the Layout, then Layout Options [F4], then Description at the end of the list.

To change the column number a description appears in, use [F2]-edit. Note that you must select and later save to disk the related Layout for any change to be stored on disk for a future full accounts production.

Footers are normal Layouts which are set as Footers in the "Pg" column. Their description appears automatically in column 4. They are used automatically in Accounts production in all following Layouts down the list. Different, or even the same, Footer Layouts may be used in large sets of accounts to apply different text at the foot of different types of pages.

Format Options

The Format Options are accessed by [F4] from Format. The options apply to the Format in general, ie to all Layouts used by the Format.

```
Format Options


List of formats
Accounts production mode   : Layout (/Text)
Header continuation text   : (continued)
Pound position: Pence      : 4
               Roundings   : 4
Note letters (U/L case)    : Lower-case
Roundings                  : 1
Comparatives               : Yes
Narrow underlines          : Yes
Justify text               : Left-only
Accounts page size         : A4
```

```
Auto save Format changes   : Yes
Master client checks
```

List of formats
Display the List of Formats screen, used to select a different Format.

Accounts production mode
If the user wishes to edit the final text of the accounts then the accounts production mode may be changed so that the system operates just like the Editor program. It is more common though to first save the accounts to disk and then restart the system using the Editor program.

Header continuation text
A continuation header formed during final accounts production may automatically include this text. To include it use "<c>" in the Schedule text. This will then display as entered. A conversion to upper-case is possible by using "<C>" instead.

Pound position: Pence　　: 4　　　　　　　Roundings : 4
These numbers allow the automatic but variable positioning of pound signs. The entries are the number of spaces, less one, to the right of the pound sign within the figure column.

Note letters (U/L case)　　: Lower-case
If note letters apply (ie sub-notes whose description is displayed in column 3) this option determines the case of the letters.

Roundings　　　　　　: 1
Rounded figures or figures with pence in the accounts production.

Yes - ROUNDINGS: To the nearest £1 ....

No - Figures with pence

Enter the number by which the figures are to be divided by, ie for standard roundings type "1", for figures to the nearest £1000 type "1000".

Comparatives　　　　: Yes
The option to display comparative figures in accounts is primarily set by the Accounts Layout option, but if required they will only be used if the option here is applied. At each startup this option is set as the system will load comparative figures if available.

Narrow underlines
The width of the underlines under figures may be reduced to just greater than the widest figure in the column.

Justify text   : Left-only
The normal left-justified text forms a ragged right-hand edge. The option of Right&left-justified text makes all word-processed rows longer than three quarters of a line justify to the standard right margin.

Accounts page size
So that accounts may be formed when there is no printer information, the paper size is entered here. A4 is normal.

Auto save Format changes: Yes
By default, changes to Formats are saved automatically. If only temporary changes are being made for the current session then this may be reset to "No" and the changes will be lost upon quitting.

Master client checks
If a master client is being used then this displays a window indicating what changes might be required to update a client. It displays any missing Layouts and the latest modification dates when the date of a master Layout is newer than that of a client's special Layout. The check must be made of course before carrying out changes to a client's Layout.

Any special Layout can be replaced by the master by the click of a button. The special will remain on the disk in case it is required again. Another button allows the complete replacement of the whole Format by the master version. (This automates the deletion of the client's Format file, eg CA1.F, from the client folder forcing the system to use the master version.)

Accounts Pages

The actual pages of the accounts are accessed from "Format Contents" by moving to the desired page or part thereof, and typing [Enter] or clicking the mouse. The user may then scroll up or down through the pages. Note that [Home] takes the user to the top of the page or page above and [End] to the end of the page or page below.
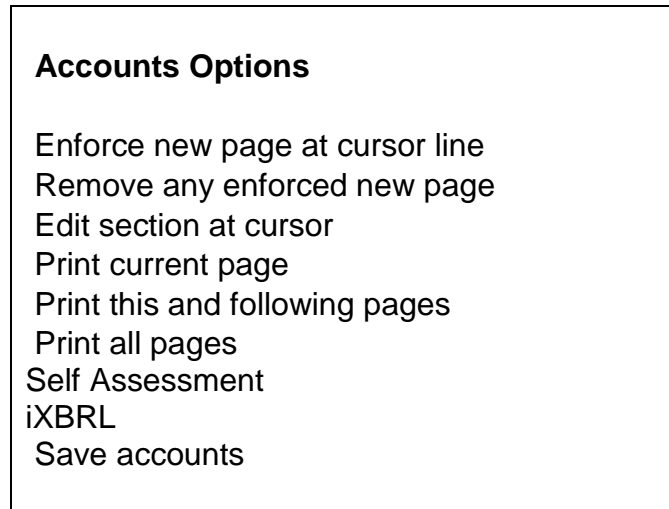
Paging
The paging system is automated but definable. Page and note numbering and lettering is fully automatic and controlled by the column and page settings within Format Contents, Format Options, and Layout sections. Sometimes page breaks will not be located in the desired positions. Some paging can be altered via the Accounts Options without the need to edit a Layout. Automatic page breaks are created by the first occurrence of two blank lines looking back up the text from the full page-end less any footer.

Editing
Editing cannot be carried out directly in Accounts pages because of the complex page control. However any individual Accounts Schedule may be edited via [F2] or [F9] or the Accounts Options Menu.

Accounts Options

Accessed via [F4] from Accounts Pages.

Accounts Options

Enforce new page at cursor line
Remove any enforced new page
Edit section at cursor
Print current page
Print this and following pages
Print all pages
Self Assessment
iXBRL
Save accounts

Enforce new page at cursor line
If a section of text has not paged in the desired position a new or additional position may be selected. All other paging and page numbering is automatically updated following this command. However this paging is not recorded as part of a Layout itself so reproduction of accounts will lose this change. It is recorded if the accounts are saved to disk for use in the Editor program.

Remove any enforced new page
This removes page breaks created by the above command.

Edit section at cursor
This places the user in the Layout Editor for the section of the accounts pages where the cursor was. There is no need to use this menu, [F2] or [F9] directly from within the accounts pages will do. Therefore, to access a Layout firstly place the cursor upon the relevant block of text within the accounts pages. The Layout name is shown at the bottom of the screen. Press [F2]. The Layout will appear. On completion of viewing or editing, [Esc] re-forms the accounts pages. If you do not wish to reform accounts select the Top Menu.

Print current page Print this and following pages Print all pages

Printing for the chosen page or pages.

Self Assessment (Name)
This selection is for the output of Inland Revenue information for connection with one of the tax programs which accepts Compac files. A tax program is selected via Configuration. For 2009 and 2010 a special accounts Format, SESTR09 or

SEPNR09 for either sole traders or partnerships respectively, is used to list the Inland Revenue box numbers in columns 3 and 5 and related figures in the cells immediately to the right of them. If the trial balance does not balance a message is displayed. It places the data on the Clipboard and displays the information in a list box. It may run an additional program section depending upon the taxation software, which is set under File, Configuration. **Note**: your tax program must import from the Clipboard, not from disk, otherwise you may import an earlier year's figures.

iXBRL
This creates an XHTML file from the accounts incorporating any tags. The result may be viewed in a Browser program.

Save accounts:

Word
See the related section later in this manual.

CSV
These files are generally only suited to simple columns of trial balance data for use in Excel due to the lack of formatting.

ASCII
Saves accounts produced by a single Layout in ASCII format with file extension TXT. This has been superseded by Word for most purposes.

Editor
This has been superseded by Word for most purposes. It saves accounts for use by the Editor program, accessed via Compac Startup. The default file name is the Format name but this may be altered to anything suitable consisting of eight characters or less and letters and/or digits only. A good principle to follow is the Format name plus the year, eg ACS09, so that other years may be separately identifiable on disk. The files on disk will automatically have an "A" file extension for identification purposes.

LAYOUT RULES

Overview
Cell Entries
Totalling
Optional display
Other commands

Overview

Example Layouts are supplied as part of the master client data. For new clients, Formats from the master client will be listed. Other formats or individual layouts of any other client may be inserted.

Note: A space is a character as far as a computer is concerned. This can be a source of "invisible" errors. Spaces at the end of lines are removed automatically elsewhere in the system but not in Accounts Schedules.

The rules generally apply to both the current accounting figures, in column 4, and comparatives figures, in columns 6,8 etc so that the entries in column 4 do not have to be re-entered or copied into following columns unless different entries are required. Which trial balances are used in which columns is determined on startup (comparatives are generally automatic in column 6) but can be altered via the "Trialbalance" options.

The "Format Options" may be used to set defaults such as the inclusion of comparatives where applicable and roundings.

Cell Entries

Page and note numbering and lettering

Commands for these can be entered in any position within text. The commands are replaced by the related page and note numbers and letters in the accounts program. Use of the left and right justification may make up for this.

The current page or note:-

 <P> or **<p>** page number
 <N> note number
 <n> note number, and letter if applicable

Referring to other pages or notes:-

The letters P, p, N, or n as above but followed by the File name of the page or note referred to. eg. <Nca13> would select the note number of file CA13. For a range of page numbers use a dash between the file names, eg. <Pca13-calast>. If the page numbers are the same the system will supply just the one number.

Formulae

Figures, formulae, and trial-balance figures may be included within text. For figure columns, formulae are entered directly but text requires the formulae to be between square brackets "[" and "]". The results of formulae are then incorporated within the text of the accounts during accounts production.

The format of formulae within the brackets is identical to cell formulae. See Formulae and Trial Balance Figures later.

Database entries

Current year client Database information is brought into the accounts by prefixing the Database entry number by "t" (or "T" if to be converted to upper-case) and enclosing these in square brackets eg. **...[t10]...**. This would incorporate the Database entry number 10. Normal text may be present on either side. Note: Only cells in column 2 can accept Database entries of more than one line.

Database listing

[Tdatabase] produces a full list of the database numbers, titles and entries. Where titles and entries are both blank they are ignored.

Variable text

One of two text options may be chosen for inclusion within text, based upon the result of a formula. Three sections are split between two "\". The first section is the formula, if the result is positive or zero the first option is applied, if negative then the second option.

...[formula\option1\option2]...

Eg ...[C319\profit\loss]... > ...profit...

This assumes that the amount for account code 319 is positive or zero.

Rather than a formula, the use of comparative figures may be tested for directly. There are only two sections, the first is "C" and the second is applied if there are comparatives ...[C\option]...

Eg ...[C\([t2] [c779])]... > ...(2009 £12,345)...

This illustrates brackets nested between others. [t2] is Database entry number 2 and c779 the comparative account code. If comparatives are not applicable (altered via Format Options but generally automatic) then none of this optional text appears.

Multiple choice

To select one of a number of possible items, [xM\c0\c1\c2...], x is a figure or formula producing the choice number. M informs the program that multiple choices follow c0, c1, c2 etc are the text choices starting with zero (or less), then one, two etc.

If the result number is greater than the last choice then the last choice (after the final "\") is selected. Multiple choice was introduced to allow for single directors. In figure columns 4, 6 etc, the text chosen may usually be treated as a figure by adding a + after the first bracket, ie [+xM\c0\c1\c2...].

Current date and time

[Tdate], [Ttime]. These entries produce the current system date and time respectively in the form 30/09/05 and 9:10.

CELL ENTRIES

Formulae and Trial Balance Figures

Formulae include figures, calculations, and trial balance figures. They are identified by commencing with a number, "+", or "-" sign. Simple mathematical formulae are allowed (+, -, *, /) to connect them if necessary. Account codes are included in order to bring in trial balance figures. The account code number is prefixed with "C" for the current, "c" (lower-case) for the comparative, and "e" for the pre-comparative years. "D" prefix subtracts the comparative from the current, and "d" the pre-comparative from the comparative. Normally only "C", and "D" for Cash Flows and Funds Statements, are ever needed since comparative figures appear automatically in blank columns. Eg.

+C1
for account code number 1

 -C1 to subtract the entry. This is only rarely required since the automatic totalling would probably be wrong. Use eg +C1- to reverse the sign for display purposes.

A range of account codes may be added in sequence by separating the codes with ":". Eg.

 +C41:49 add up the amounts for each code within and including account codes 41 to 49.

Formulae are entered directly (without [] brackets) in figure columns 4 to 30, even numbers only. If required in other columns then the Formulae must be bracketed ([

and]) as for Text Entries. For columns beyond column 4 if the cell entry is blank then the same Formula as column 4 is used, thus comparative figures do not require any formulae. Total or difference figures can be produced in the last figure column without any entries in the Layout (see Editor Options).

The sequence of calculation in Formulae is from left to right, just like a normal pocket calculator.

Formulae operators: < (less than) and > (greater than). The figure or code following the operator cannot be part of a separate formula - the test takes place immediately and gives the result 0 (false) or 1 (true). This result can then be used on its own or in the rest of the formula which follows.

Automatic totalling of the results generally takes place down through the Layout from row one onwards in all figure columns.

If the result of each of the formulae across a row is zero then the row will not be displayed unless a **P** is typed into column 1.

Suffixes:

- (minus sign) reverses the sign of the result for display purposes. The automatic totalling is unaffected. Eg. **+C1-**.
N stops the result of the Formula from being added-in to the totalling system. Eg. **+C1:318N**.
F enforces the display to include pence (ie full figure).
R enforces the display to show figures in rounded form.

Text

Text (numbers, letters, etc) can be entered into any cell. Some entries will be identified as being something other than text if certain rules are satisfied. These are listed below.

If a "+" or "-" sign is required at the commencement of text a space will have to be entered first, otherwise it will be treated as a Formula.

In general text that is wider than its cell will visually overwrite into the adjoining cell to the right until the last right-hand column when any excess will be ignored. However in the case of column 2 word-wrap applies. If there is an entry in any of the cells to the right then word-wrap is restricted to column 2 but if there are no entries to the right then word-wrap is applied across the columns.

The "_" underscore character may be used to maintain two or more words together on the same line, eg "Profit ... after taxation" will ensure that if word-wrap occurs the word "after" will appear on the same line as the word "taxation". The underscore character is not printed.

C Codelist text (column 2 only)

This brings in the text from the Codelist for the account code formula. If the formula is a range then that part of the range for which there are figures will be listed separately. Eg.

Layout

```
1    2                        4              6
     C                      +C1-
C                   +C41:43
```

Accounts

```
1    2                        4              6
     Sales              7,245         6,321
     Materials            326           305
     Widgets                -         1,027
```

Space characters may prefix the "C".

Text alternatives: column 2

Codelist or general text may be varied according to the sign of the results of Formulae in the figure columns. Two or three "\" breaks are used to separate the optional pieces of text. Eg. "Net \Loss\Profit\ for the year" "Net \Assets\Liabilities" The first option is used if the result in column 4 is positive, the second if negative. If the sign of the figures in any following column(s) is opposite to that of column 4 then the unused option is also displayed, and round brackets "(" and ")" are placed around the negative entry. Eg. "Net (Loss)/Profit for the year"

Abbreviations for figure columns

The following single entries are displayed in final form in all Accounts Schedules as soon as they are entered.

£   (Currency Signs at Top of Column)
The pound sign forms one or more "£" signs above the figure columns. The number of signs will depend upon the difference between the column width and the figure width. If they are the same a single sign will be displayed. See "Configuration" to set different currency sign.

-   (Single Underline)
A single minus sign creates a row of dashes or solid lines, depending upon Configuration, formatted to the column's figure width.

= (Double Underline)

The equals sign creates a row of equal signs or solid lines, depending upon Configuration, formatted to the column's figure width.

Columns in bold or italic

"[bold on]" sets bold for a whole figure column from this row down either to the end or until "[bold off]".

"[italic on]" sets bold for a whole figure column from this row down either to the end or until "[italic off]".

Horizontal lines

Horizontal lines are created with "--" (two minus signs) to fill a column width, or "---" for a page width commencing from either column 1 or 2. Thicker lines are created by setting Bold.

Totalling

Totalling takes place in even numbered columns 4 and above. It automatically starts from the top of a Layout and works down.

T Total forms and displays the running total for the Layout from row one to the row immediately above the current one.

S Sub-total forms and displays the total from the row following the previously formed Total to the row immediately above the current one.

U Sub-sub-total forms and displays the total from the row following the previously formed Total or Sub-total (whichever was the later) to the row immediately above the current one.

To reverse the sign for display a suffix "-" is used.

Optional Display

Enforce display

P in column 1 enforces the display of that row, even if the usual test of figures in number columns results in zero. It does not cope with ranges, only single account code entries in column 4.

Suppress display

N in column 1 suppresses the display of that row. If there are any figures they are not added-in.

N in column 2 suppresses the display of that row but adds-in any results of Formulas to the totalling.

* plus a one character reference. Eg "*1".
Conditional Jump. In column 2 this sets a jump within the Layout if the results of all figure columns are zero. The jump ends at the next occurrence of the "*" and the same identifying reference, in column 1. The section of Layout which is jumped will not appear in the accounts. The "--" or "++" prefix may be used to make the conditional jump dependant upon a sign rather than zero. In this way notes to accounts may a) be ignored if account code(s) show zero or b) show alternative details depending upon one or more account codes. Note that the conditional jump is not required for alternative text for single line entries, since the "-" or "+" Text Prefix (see later) is simpler.

*a and ***b** Conditional jumps as above but either of these two check each account code rather than the results of each column so that the jump only takes place if all account codes are zero.

*Z Jump if no entries above. "*Z" tests the number of figure entries above, since the last non-figure entry in column 4. The "Z" refers to zero. This allows a jump past for example a totalling section which is not required if there are no entries above.

*O Jump if one entry. This tests the number of figure entries above, since the last non-figure entry in column 4. The "O" refers to one. This allows a jump past, for example, a totalling section which is not required if there are less than two entries above.

*C Jump if no comparative figures. This tests to see if comparative figures are to be used and jumps to the next "*C" if comparative figures are not to be used.

* (alone) Remove column if result is zero. "*" in column 2 tests the result of the formulae in figure columns and if zero adjusts the column and figure widths of that column and its immediately preceding spacer column to zero.

Testing dates Database dates may be tested against actual dates. This is particularly useful for applying Company law. Eg [Txdate>=1/1/9] where x represents a date which may be in the usual database reference form such as [t5], ie [T[t5]date>=1/1/5]. These are used to jump, or not, sections of Layout which are dependent upon the client's financial year starting or ending dates. The date is followed by one of the following operators: >, >=, <, <=, and then the date to be compared. Dates can be in a variety of formats of "day month year" ranging from 1 January 2005 to 1/1/5, but must not include 1st, 2nd etc. The words "start" and "end" may be used to reference database entries 4 and 5 respectively eg [Tstartdate>=1/1/5] and [Tenddate>=1/1/5]. The test formula is placed into column 4 of a Layout. During accounts production, if the result of the test is true then it produces a non-zero figure which can be tested using the "conditional jump" – an asterisk and number, eg *1, in column 2. If the result of the test is untrue, ie zero, a jump is made to the next same asterisk and number in column 1 down below in the

Layout. If the result of the test is true, ie non-zero, the jump is not applied and the Layout immediately below this test row is applied.

Text Prefix

+ or - eg. -Bank overdraft
Only displays or adds-in the result of each account code if it is of the same sign.

++ or -- eg. --VAT
Only displays or adds-in the sum of all the results of each account code if this sum is of the same sign. Note that comparative figures may not appear in the same position as in the previous year.

Other Commands

E (enforce new page)
In column 1 with no other entries on the row. This automates the "Enforce new page" menu instruction. In final accounts the row containing the "E" is replaced by a blank row.

DATABASE

Entries
Titles editable
Compare with master

Overview

The Database is used to store variable text information, such as dates and company specific information, for use in accounts production. Any text can be typed directly into Accounts Schedules but Layouts can be standardised both between years and for more than one client by using the Database. Any changes to a "master" Layout can apply to many clients. This saves both time, complexity, and disk space.

Multiple lines of text can be entered in the Database in a similar way to wordprocessing. Margins are set at the time of accounts production. End of paragraphs may be created using Ctrl-Enter, using the Ctrl key as you would the Shift key.

The amount of text stored in the Database is not very restricted. Limits cannot be predicted but avoid very large amounts of text - use a Layout for these instead.

The Database is accessed via the Top Menu.

The text is drawn into the accounts via Layout text containing the Database entry number prefixed by "t" (or "T" for upper-case conversion) and placed within square brackets eg. **[t10]** for the Database entry numbered 10.

Viewing the Database displays the entries in numeric sequence.

Titles editable on the menu may be checked if you wish to edit or enter a title but in general use it is only the entry which will need to be edited.

Compare with master allows you to see if the master is different from the client and make updates.

Database Titles

```
 Database   No. Title

1    Company Name
2    Last year
3    This year
4    Last year end date
5    This year end date  6    Year start date
 7   "year" or "period"
```

No. Number
The entry number, used in Accounts Layouts as a reference to the Database entry. New entries may only be made at the end of the list using [Insert].

Title
The name identifying the Database entry. This may be typed in directly if already blank, or following [F2]-edit if a name already exists.

The usual Scroll-mode keys apply.

[Enter]   Move focus to the Database entry.
[F2-edit]   Change or add a database title.
[Insert]   Only after the last entry.
[Delete]   Only the last entry.

Database Entries

The text box to the right of the List of Database Entries contains the text for the selected entry. Text is typed-in directly. The usual Write-mode keys may be used in addition to some Scroll-mode keys, but some important differences exist:-

Wrap-around of text is automatic but may be controlled with [Ctrl-Enter] which forces an end of line. [Destructive backspace] can be used to remove these end-of-lines as can the [Delete] key. As usual these keys also remove characters.

Note: When Database text is required in a cell of a Layout then it must consist of only one line except in column 2.

Compare with Master

If an Accounts Format has been selected then a master Client Reference may be available for the system to load the master's Database for comparison with that of the client.

The display shows all titles and entries. To simplify the display, a button may be selected to display only those rows which have different titles. Different master titles may be copied. Additional master entries may be copied.

Currency Code for iXBRL

A list of the three character codes representing each available currency code is displayed for selection. This code overrides the default setting of Configuration for the current client.

Currency Sign

This overrides the default currency sign, for the active client.

Save Database

The Database is saved to disk as part of the main filing process. This is either via Top Menu, File, Save to disk or as part of the Quitting process.

Database files on disk are named automatically as the six digit reverse order date followed by "D", ie in the form "yymmddD" where "yy" represents the year (eg 09), "mm" the month (eg 04 for April), and "dd" the day (eg 08 for the eighth).

ROUNDINGS

Rounded figures in the accounts are set or not via Format Options ([F4] from Format Contents).

The rounding process relies upon the account coding structure and reference should be made to that section for details of which account codes should be placed adjacent to others.

Any difference in accounts will be explained by one of the following:

Wrong or missing Rounding Difference account codes, usually 997 and 998. These are two non-accounting codes, one for the P&L account and the other for the Balance Sheet, which store the account codes into which any rounding differences are to be placed. The Configuration section "Account Codes and Ranges" stores the numbers of these non-accounting codes. Either a "Non-accounting Entries" or Calculations Data Schedule is then used to store within these non-accounting codes the actual account codes which will automatically include any rounding differences. The Calculations Schedule is probably the simplest. Typical codes used are Sundries for the P&L account and Debtors or Creditors for the balance sheet.

Wrong combining of account codes. Check the correctness of the Carry-forward "C/F" column of the Codelist, especially for fixed assets and net profit or loss.

Wrong sequence of combining account codes. Check that combining account codes in the Carry-forward "C/F" column of the Codelist are adjacent, that the combining account code number in any group is the number of the first of the group, and that any calculated code is last. There must be no blank entries between.

NOMINAL LEDGER

Compac's Nominal Ledger requires no processing. It is always up-to-date even when the Calculations Schedule is being used.

There are two types of report, Full and Summarised. All reports show the amount transferred to the P&L account or balance carried down, and any accruals or prepayments carried forward.

A single code may be selected (by entry of the code number or by searching any part of the text name) or a range of codes. When a range is selected there is an option "TB-items-only" or "All-files". The former is often quicker but only checks those codes which have a final balance which is not zero.

"Full-data" or "Summary-only" refers to the type of report. Full data lists every entry for a code, together with schedule totals, ie the total for each Data Schedule. Summary-only lists each Data Schedule total. This is very similar to most manual nominal ledgers with posted summaries.

Multiple code reports may be interrupted by any keystroke. When the report reaches the end of printing a particular code section the user will be invited to continue or [Esc].

TRIAL BALANCE

Overview
Trial balances
Comparative figures

Overview

This section is used not only to display or print the current trial balance but also to control other trial balances, such as comparative figures, used for accounts production, and the Codelist consisting of all the account code text and related aspects.

Trial balance on the Top Menu allows options as follows:

> Current TB
> Previous years
> Codelist
> Management of TBs (special)
> ──────────────────────────
> Include non-accounting codes
> Include carry-forward and lock columns
> Include blank entries

The following diagram displays the optional "C/F" and Lock columns.

```
 Trial Balance   No. Account name                    C/F L
Dr        Cr

 1    Sales                                          6252.78
320 Asset cost b/f              320 O    678.56
 321 Asset disposal (cost)       320               78.32
322 Asset additions             320       172.45
325                             Asset depreciation b/f
                                325 O            226.85
326                             Asset disposal (dep'n)
                                325       24.43
327                             325
328                             325
329                             Asset depreciation
                                325 C            84.22
```

No.

The account code numbers from 1 to 999. On initial display only those codes relating to the trial are shown. See later for how to change this.

Account name = Codelist narrative

The text name identifying the account. It is used in data entry for both search and display. For accounts production options may be used in the form "\Loss\Profit\ on disposal". Two items of text placed between "\"'s are displayed or not depending upon the signs of the current and comparative figures. If both are debits the first option is displayed only, ie "Loss on disposal", if both are credits the second option is displayed. If there is a debit and a credit then both options are included in the form "Loss/(Profit) on disposal". See also Layout Rules.

C/F   (Carry-forward account code)

This is only displayed if "Include carry-forward and lock columns" is checked on the dropdown menu of Trial Balance on the Top Menu.

Some accounts have to be combined at the year-end, eg asset cost less disposals plus additions. The number of the account code into which the current entry is to be transferred is placed in this column. Account codes to be combined in this way must be adjacent to each other. Brought-forward codes must be first and any calculated codes last in the list.

In addition, P&L account codes which have the same rounding as an equivalent Balance Sheet code require the Balance Sheet code number to be present in the C/F column preceded by an equals sign.

L   (Lock)

This is only displayed if "Include carry-forward and lock columns" is checked on the dropdown menu of Trial Balance on the Top Menu.

Account codes may have one of several locked states:

Unlock - Standard setting.
Lock - As Unlock but provides a warning and stops editing of codelist name. Used for headings etc.
Opening-balance - Enterable only in the first year of entries. Can be useful for junior staff but may be a nuisance if entering a trial balance each year.
Calculated - Enterable only in the Data Entry Calculations schedule, eg depreciation and profit calculations. Results overwrite any existing trial balance figure and would therefore make any entries to the same code in normal schedules invalid.
Master – Not implemented. It is intended to lock the codelist narrative. This helps to provide consistency between different codelists.
Accounts - Enterable only in Layouts, for temporary storage of totals.

Dr   Cr

Either the current or a comparative trial balance may be displayed at the same time as the Codelist. Comparative figures, once entered or created by the year-end processing, are input into the system automatically.

In the first two years of the client Comparative and Pre-comparative figures may be typed into the figures "Dr   Cr" column directly. They will be saved on disk automatically. When entering comparative figures the [F2]-edit key is not essential, the figures can be typed-in directly, unless there is an existing entry.

F2-edit   Edit existing entry.
F4-menu   Print or save CSV file.
F10-copy   Copies the current entry into the Windows clipboard.

Management of TBs (special)

This is a rarely used section for management accounting.

```
Trial Balances
TB   A/C's   Files

1    1     +0502TBA
2    2     +0402TBA
3    3     +0302TBP
```

TB
The number in this column shows the sequence of files as input.

A/C's
This column lists the sequence to be used in the accounts production columns. It may be altered by typing **[U]** for up or **[D]** for down. It will be set to numeric sequence on selection of the client and retains the sequence until deselection (ie when the client is Quit).

Files
This lists the disk file names as input prefixed by the sign used to input them. The names refer to the TB number on the left of the screen rather than the A/C's sequence number.

Select Period for Display
[Enter] selects the trial balance to be displayed. The top one will be the current trial balance. By default the second will be the comparative trial balance, and the third the pre-comparative. If comparative files have been created by direct typing-in then their names will be in the following format:- Eg.

```
Current trial balance          0902TBAS
Comparative trial balance      0902TBCS
Pre-comparative trial balance  0902TBPS
```

Input Trial Balance

Comparative trial balances are normally input from disk automatically. Other trial balances may be input for accounts production purposes. The cursor must first be located in the "Files" column and placed on the relevant row. Then type [I] for input:-

+0902TBA   Input TB into period 2 (eg +0902TBA) ....

Input Summary +0902TBA into Period 2
Alone   Consolidate

overwrite any   add to or subtract from
existing TB   any existing TB

Although this section may be used to consolidate trial balances the following method may be more useful and permanent.

A trial balance file on disk is in "Summary File" format and can be suitably renamed as eg a Journal Data Schedule (eg 0902L01S) and inserted as such into another client. It will load to form a full Data Schedule. For multiple consolidations a consolidating client should be created and trial balances transferred using Windows Explorer.

Output Trial Balance

The current trial balance may be output to disk. This is carried out automatically by the system on "File" but there are times when a separate trial balance is required using a different name so that later "File" commands do not overwrite this version of the trial balance. For periodical accounts on a year-to-date basis this can be very useful. Place the cursor in the "Files" column on the relevant row and type [O].

The current trial balance name will be displayed and it may be edited:-

Output current TB Summary File
0902TBA

For management accounts probably just changing the date part will be sufficient. Retain the general structure of the name. On [Enter] the file will be saved on disk and can be later Input as described above.

To create a Summary File which can be later input as a full Data Schedule the name must be of the Data Schedule type eg for a Journal Schedule:- 9902L01 where "L" identifies the Journal Data Type and "01" the Schedule number. Ensure that no existing Schedule of this name already exists otherwise the file will probably be ignored at the input stage.

Comparative Figures

If comparative figures have been entered they are input automatically by the system. The current accounting period's trial balance is saved on disk whenever the "File" command is selected, and this is input automatically in following accounting periods to form comparative figures. For the first year, or in the case of cash flows the first two years, and for management accounting, trial balances have to be created specially using one of the following two methods:-

Simple Comparatives

In order to display comparative figures, from the Main Menu select "Trial-balance, F4, Display-options, Current-TB, Trial-balance, TB 2 (2nd row)". If no figures exist and they need to be entered directly then display as follows: "F4, Display-options, Balances, All" The comparative figures may be typed straight in on the right of the screen against the relevant Codelist entries, with negatives for credit entries. Select "TB 3" for pre-comparative figures for the prior year if funds statements are required. The data is saved and used automatically. The disk file names, if ever required, are the same as the current trial balance but with "C" and "P" schedule letters instead of "A". For example, for the accounting period ending February 2009 the comparative file would be called "0902TBCS".

Management Accounts

If the automatic management accounting does not cover what is needed then the user may save and rename trial balances and other Summary Files as required. The current trial balance is saved on disk automatically but for management accounting a previous trial balance may need to have been recorded for later use in accounts production. To do this it may be Output (ie saved to disk) at any time from the Main menu "Trial-balance, F4, Display-options, TB, Output" Rename the file as detailed above under "Output Trial Balance" so that it cannot be overwritten by a later trial balance. For use in accounts production the trial balance Summary File can be Input from disk as a comparative file, see "Input Trial Balance" above.

Where trial balances are to be created as budgets etc a single (probably Journal) Data Schedule may be created and its Summary File used for this purpose. The Summary File's disk name may be found using Windows Explorer to look at the last file to be saved immediately after Output of the Summary File. After "Output" of the

Schedule and "Output" of the related Summary File it is deleted (Excluded) from the List of Schedules so it no longer forms part of the trial balance. This Summary File can now be input as detailed above.

See also "Management Accounts" later in this manual.

MANAGEMENT ACCOUNTS AND VAT

VAT

The accounting system produced by Compac has been studied by a number of VAT inspectors both within Compac and in the offices of clients of Compac. All that we know about have been fully satisfied with the system.

The fact that anything can be altered within Compac has not caused problems. The reason is that each Schedule's optional posting summary produces an excellent audit trail. Indeed, it produces the very best manual records.

After accounts are finalised the user should lock Schedules so that they cannot be altered later without first unlocking.

VAT Returns

The following diagrams show boxes representing Compac Schedules.
What is generally required for a standard VAT Return is as follows:-

```
   subtract        add 'Fixed'        add
Drs/Crs b/f    transactions      Drs/Crs c/f
```

'Fixed' refers to actual bank or cash transactions. Cash based VAT simply uses the 'Fixed' transactions alone.

Use of the optional Sales and Purchase Ledgers can take care of the Debtor and Creditor aspects for standard or cash-basis VAT.

Management Accounts and VAT

There are several methods for dealing with management and VAT accounting. The automated and most powerful is "Management accounts". The others may be superseded.

1)   Management Accounts. This is to be found via File of the Top Menu. There are more features and automation than using the options below. It caters for ranges

of Period numbers, crosses over year-ends when required, and requires no adjustments to Period numbers once set. It has automatic comparatives.

2)   Period. A trial balance can be produced for just those Data Schedules with a particular period number. The period number is selected via Period under File on the Top Menu. If you simply want to select certain Schedules for a trial balance and they do not fit into the usual pattern for management accounts or VAT then this is the option to use.

Each Data Schedule, except Calculations, has a "Period" option ([F2]-edit), displayed, entered, or altered within the List of Data Schedules. A number from 1 to 99 may be entered. Data Schedules may also be subtracted (-1 to -99).

On startup of a client the system defaults to the trial balance for the full set of schedules.

3)   Saving and re-inputting trial balances and other Summary files. For some management accounting and budgeting it may be useful to save and later re-input Summary Files. The latter process is described in the previous section under Trial Balances. For example, budget figures may be produced in a Journal Data Schedule, the data then Output (via F4) and then the Summary (via F4) also Output (via F4). The name of the Output Summary File should be noted. The Data Schedule is then excluded so as not to form part of the trial balance. This Summary File can then be input into the trial balance comparative section for use in accounts production.

The menu "Management accounts" via File on the Top Menu provides six types of automated accounts:

 Year-to-date: current year
 Year-to-date: compare years
 Period: credit based
 Period: cash based
 VAT: credit based
 VAT: cash based

The way the system operates is to create two trial balances, the second one being comparative figures. These are created within Year 2 and Year 3 of the Trial Balance section. Thus the standard current year end trial balance remains intact and any Data Schedule alterations may be made - very useful when adjusting figures for management accounts. The sequence of Trial Balances is automatically swapped so that in accounts production the main management accounts trial balance appears in column 4 and the comparatives in column 6. You can create a Layout to display the difference in column 8, which might be appropriate for the first option listed above.

On ending the management accounts session the system reverts to normal.

For each Type you enter a "First period" and a "Last period". These determine the starting and ending Period numbers for the creation of trial balances.

Creditor and Debtor Data Schedules from older periods should have been Output (via F4 from the List of Data Schedules) and then excluded with a single "Delete" (the number of entries column showing "Excl"), so as not to form part of the current TB). This way they remain available to the management accounting process.

Year-to-date: current year. The starting period in this case is the opening balances. the "First period" entered refers to the ending Period Number of the first trial balance. The "Last period" entered refers to the ending Period Number of the second trial balance.

Thus the First and Last periods might be 4 and 3 so that the accounts can display 4 months, 3 months, and lastly the difference between the two. A new P&L accounts Layout can be inserted, eg PLM, and based upon an existing P&L Layout. In the Layout, F4 to Layout Options, set Last column: Difference, then Standard columns: 8, and Comparative column: No (type in 0). On display of the accounts the left-hand figure column (column 4) will be the first year-to-date and the next column, normally simple comparatives, will display the second year-to-date. The last column will display the difference between the two year-to-dates - figures for a P&L account for the period.

Year-to-date: compare years. Only the "Last period" is entered under the Type of accounts since both years employ the same (last) period number.

Period: credit based. The "First period" number picks up just the Creditor and Debtor Data Schedules of that Period and subtracts the figures from the total of the figures of the other schedules up to the "Last period" number. If the "First period" number is higher than the "Last period" number then the system starts in the previous year. The Calculations Schedule of the current year is also used. Comparative figures are produced based upon the same Period numbers.

Period: cash based. This is similar to "credit based" but ignores Creditor and Debtor Data Schedules. The "First period" number will probably be one higher than for "credit based".

VAT: credit based. This is identical to "Period: credit based" except that the Calculations schedule is not processed.

VAT: cash based. This is identical to "Period: cash based" except that the Calculations schedule is not processed.

Compac employs Data Schedules as basic units for VAT data (whereas some systems use each transaction's date). Compac produces just one type of report which cannot be confused. When printed with the optional Summary the audit trail is the best available. It does mean that the user should not change schedules once

they have been used in a VAT return, except for any bank ticking. Schedules can be locked against alteration. Adjustments can easily be made in later Schedules.

GRAPHS AND CHARTS

Layout Rules

To start a graph, enter one of the following in column 1 on a new row, probably after any heading:

GSL Graph Start - Line graph type
GSB Graph Start - Bar graph type
GSS Graph Start - Stacked Bar graph type
GSP Graph Start - Pie chart type

Enter the figures, codes, or formulae to be used in the graph in standard Compac style in columns 4, 6, 8 etc starting with the current year in column 4 and working across. The graph will appear in reverse, with the current latest year on the right hand side of the graph.

Number of columns. Set this to an even number. The number of years allowed is determined by the number of columns and by the number of trial balances. The latter is set within Configuration, Special Codes, Code number 8. Enter the number of trial balances allowed (ie years). By default this is 3. The common alternative is 5. For the new entry to apply, the Compac program must be closed and then reopened.

Column widths. Set these to suit. Note that if the overall width exceeds the page width then the graph will not appear properly, just a vertical line on the right of the page. Under Layout Options, the Page Width may be set to Standard and the width of column 2 will expand so that the width of the last column sets the right margin. However, this cannot be applied to Bar graphs so their Page Width should be set to zero, ie non-applicable.
Graph height may be increased by inserting blank rows.
Enter any left-hand labels in column 2 or 3 and along the base in columns 4, 6 etc. See also next paragraph. Those in column 2 will be placed within a box adjacent to an example of the type of line or pattern and colour.

Colours may be used for any particular row of figures by entering in column 1 for that row one of the following: B Blue, G Green, C Cyan, R Red, M Magenta, Y Yellow.

Maximum and minimum figures may be entered in column 3 at the top (the row below GS) and bottom (the base labels row). If these are not entered they will be automatically created.

On the last row, immediately below any base labels, enter just GE (short for "Graph End") in column 1.

Pie Charts will size according to the minimum of height allowed between GS and GE and the column width.

iXBRL

Introduction

Compac standard layouts are pre-tagged; you may need to consider applying tags, however, if you have designed your own layouts or made substantial changes to the standard ones.

HMRC offer the following advice, which is useful in deciding whether to spend time tagging:

HMRC will not reject any return where you have made a reasonable attempt to comply with the iXBRL requirement. For example they will accept annual accounts which have:

- Automatic tagging produced by an accounts production software package - but where additional manual tagging of free-form items hasn't been completed
- Been 'manually tagged' and are complete and accurate as far as is reasonably possible

The full document can be read here: Managing the Transition

Basic Tagging Rules

1. Generally, you need to tag an item in the accounts if a tag is available and it appears on the minimum tagging list.
2. Each instance of a repeated item of data must be tagged (using the same tag). This can throw up differences in various sections of the accounts, for example, the closing profit/loss in the comparative year in the balance sheet must be the same as the opening balance in the profit & loss reserve in the current year.
3. There are some items that must be tagged, but do not appear on the face of the accounts – the Company Dormant indicator is one such item. The XBRL layout, which appears above the cover sheet layout contains tags that don't appear in the accounts.
4. Some tags are dependent upon the presence of others – for example, the number of shares tag must be accompanied by the share class description tag.

Dimensions

You may find that some items of data have different values, but attract the same tag, for example tangible fixed assets at cost or valuation is split between categories of assets in the tangible fixed assets note. The taxonomy contains an ordinary line item tag to cover this, you differentiate between asset types by applying a *dimension member*, for example 'motor vehicles'. So the tag now looks like this:
Tangible fixed assets at cost or valuation – motor vehicles

You could think of dimensions then as representing columns in a financial table, whilst the line item tags represent the rows. Dimensions are *always* applied in combination basic line item tags; they are never used in isolation. Dimensions are used to distinguish:

- Group from company data
- Continued and discontinued operations
- Classes of tangible fixed assets
- Classes of intangible assets
- Classes of provisions
- Business operating segments
- Geographic operating segments
- Subsidiaries, joint-ventures and associates
- Restated information, including most prior period adjustments
- Before and after adjustments for exceptional items
- Acquisitions / business combinations
- A wide range of data related to financial instruments
- Individual pension schemes
- Individual directors

Most sets of accounts will contain comparative year figures, you differentiate between the current and previous year values by applying a context reference (year). The taxonomy tree contains options (radio buttons) for this year and last year. The tag now looks like this:

Tangible fixed assets at cost or valuation – motor vehicles – CY (or PY if it is the previous year)

Most dimensions have default members (denoted by [default] in the Compac taxonomy tree), which are considered to apply if no specific dimension member tag applies, for example, the default member of the tangible fixed assets classes dimension is 'All tangible fixed assets'. Any tangible assets line item tag which is not used in combination with a specific tangible asset dimension member is thus considered as representing the total across all classes – this is how the overall totals in the tangible fixed asset note and the total tangible fixed asset value in the balance sheet are tagged.
In practice, most line items in accounts will probably be reported using defaults, without a need for explicit tagging with dimension tags. Compac will automatically apply default dimension members if the line item tag requires it and no other dimension member is specified.

You can apply more than one dimension to a tag, in our example above we looked at the tag tangible fixed assets at cost or valuation and how to apply a dimension to cover asset types; you can apply a second dimension to differentiate between owned and leased assets.

The application of dimensions means the taxonomy tree remains as compact as possible; you get one tag to cover tangible fixed assets at cost or valuation rather than a multitude of tags covering all asset types. In allowing you to build on the basic tag, the use of dimensions gets you around the problem of needing to apply the same tag a number of times (to cover point 2 above) but values differ because the meaning or context is subtly different.

Tuples (Groupings)

Tuple is a term from mathematics meaning an ordered list of elements.   Tuples are used to group tags which may be used repetitively in the accounts and can only be properly understood when used in conjunction with one another. Tuples are typically used to handle narrowly defined, detailed information.

For example, information on specific loans to directors is represented by a grouping (denoted by a tuple reference) which contains tags which state (i) a description of a specific advance and (ii) its monetary amount. These tags may be reused, as a grouping, with a different tuple reference multiple times to tag different loans to directors. Clearly, the monetary amount of such a loan cannot be fully understood unless it is coupled with a description.

Another example of a tuple is information on specific loans from banks. Tags for information on the loan and its amount are contained in a tuple reference so that they can be repeated to describe different loans (using a different tuple reference). See also the Nested Tags section in the How to Tag chapter below.

Date Formats

XBRL accounts in Compac require dates to be stated in one of the following 2 formats:

1. European date format, which is DD/MM/(YY)YY, e.g. 31/12/2011
2. Long date format, which is DD Month (YY)YY, e.g. 31 December 2011

How to Tag

The tags themselves are contained in a taxonomy tree and are applied to individual items in the layouts. The taxonomy is accessed by viewing the section of the accounts which contains the item(s) to be tagged and pressing F2 to enter the layout. Locate the item to be tagged and right click it, click Menu, select Taxonomy Tree, the following screen is presented:
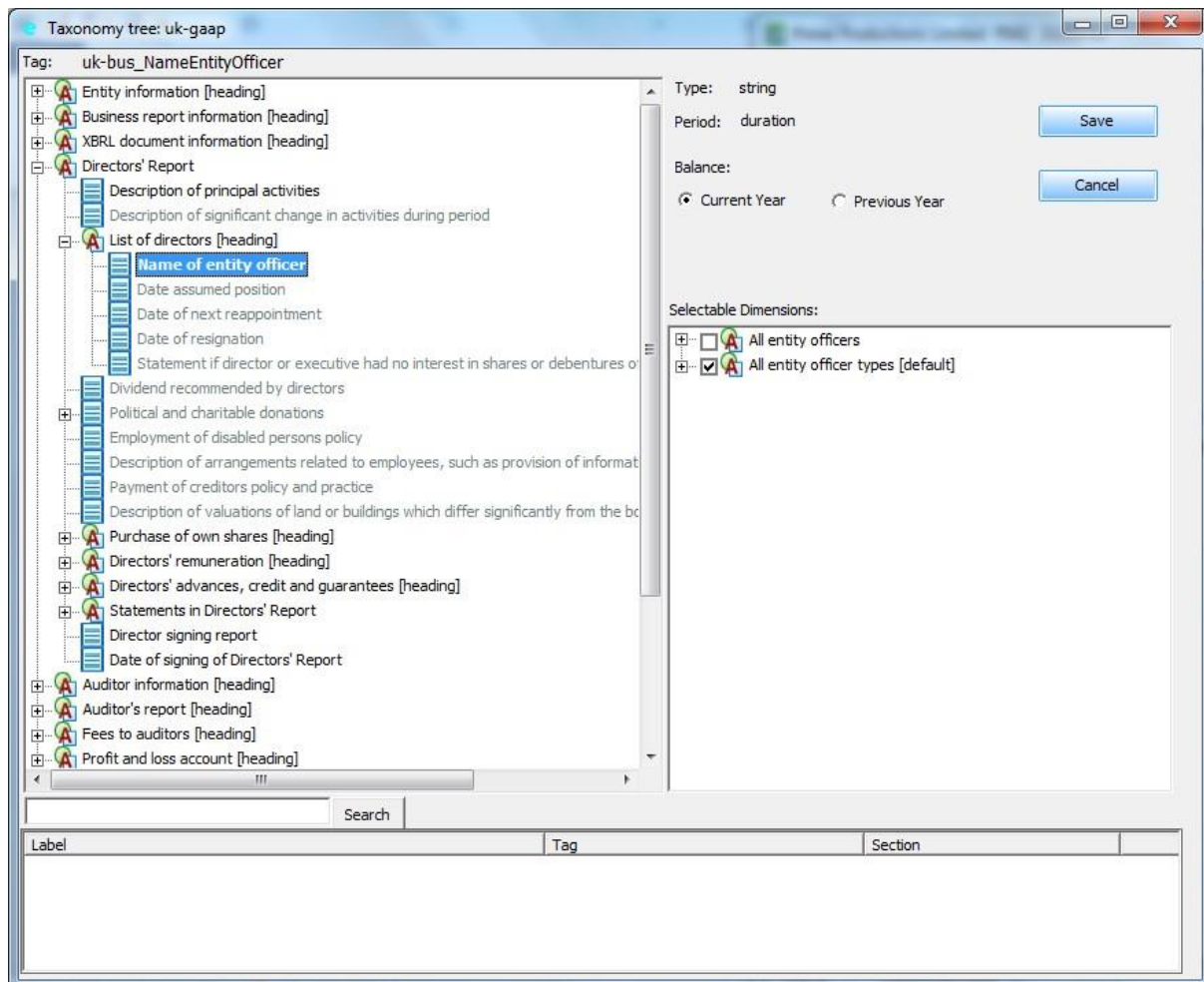
Down the left of the screen is the taxonomy itself; this is where you will find individual line item tags. Click the + sign to the left of a tag group to expand the group and reveal more tags. Tag groups have headings (denoted by [heading]) these are for reference only and cannot be used as tags. Tags that appear in the minimum tagging list are 'bold' and those that make up the full tagging list appear in a lighter 'grey' shade.

As you locate and click on a tag its attributes and possible dimensions will appear to the right of the screen. The screen shot above shows the tag 'Name of entity officer' and its attributes and possible dimensions. The Type is displayed as 'String', which means a sequence of characters. This means the tag is expecting a piece of text - in this case a person's name. The Period attribute can largely be ignored; there are 2 possible period types – Instant or Duration. An instant type would appear on tags that apply at a particular point in time, such as balance sheet values. A duration type would appear on tags that apply over a period of time, such as P&L values. The Period attribute, therefore, may be useful when interpreting the tag.

The Balance and Reverse Sign attribute controls the signing of the value (whether a debit or credit value is expected). The correct positive and negative sign must be applied to monetary values in the accounts. The sign is determined by rules based on the taxonomy and is not necessarily the same as the sign which is used in the human-readable view of a report. The latter is controlled by the preparer and will depend on the particular conventions your firm follows. The expected result is

displayed by the Balance attribute on a monetary type tag and the signing is switched by ticking the Reverse Tag box.

The Current Year and Previous Year radio buttons are used to distinguish values in the current or comparative year. The same line item tag is used regardless of year. When tagging the tangible fixed asset note, where the note begins with a brought forward value fixed assets at cost or valuation, use the previous year button in conjunction with the tag. The closing balance in the current year then uses the same tag, but with the current year context.

Tuples and dimensions are explained in the previous section. To apply a tuple reference (only visible on certain tags), click the dropdown button in the Tuple ref field and select a number; remember to retain the same tuple reference when tagging items that belong in the same tuple group as it is the tuple reference that links the related items together.

To apply a dimension, first select the main line item tag, for example tangible fixed assets at cost or valuation, check the attributes as described above and apply a current or previous year context, now expand the relevant dimension in the Selectable dimensions frame and select the relevant dimension member. You can carry on any apply further dimension members from other dimensions if necessary. Click Save to apply the tag to the item in the layout. If you click a tagged item in a layout and look to the bottom left of the layout screen you will see the tag, its various dimension members and the context reference (CY current year, PY previous year).

Tagging Comparatives

Comparatives are easily tagged once you have the tag in the current year. In the layout, right click on the tagged item in the current year, in the Tag detail screen click Menu, select Copy Tag. Right click the comparative cell in column 6, click Menu, select Paste tag as previous year; this will copy the current year tag and all its attributes, but apply the previous year context reference (PY).

Tagging Data Items Contained in Paragraphs of Text

You may need to tag some detail which is contained in a wider piece of text, for example, a statement setting out the number of directors accruing retirement benefits will consist of a sentence and within it will be the actual number of directors accruing benefits. There is a tag 'number of directors accruing retirement benefits' which just requires the number of directors; its Type is Decimal, meaning the tag is expecting a number only (it doesn't require all the text as the tag itself adequately describes the item). You can isolate this number by placing a 'wrapper' around it; you can then tag the item within the wrapper. Proceed as follows:

- View the relevant section of the accounts and press F2 to enter the layout.
- Click the text containing the item to tag in column 2 and press F2 to edit it.

- Place the cursor directly in front of the item you want to tag (where the wrapper is to start), press #
- Place the cursor (us the right arrow on the keyboard) at the end of the item you want to tag (where the wrapper is to end), press >
- If you are tagging a monetary value and there is a £ in front, be careful not to include the £ (the attributes on the tag determine the currency or). Similarly if the value is a percentage and has a % after it, do not tag the % as the tag attributes will determine this. This applies to values within text column 2 and not to single monetary amounts in columns 4 onwards; the system will automatically strip the currency symbol from the tagged value.

The statement now looks like this:

There are #2> directors accruing retirement benefits……

- Right click the statement in column 2 and left click in the white area in the Tag detail screen to open the taxonomy tree. Select the tag as previously described.
- A statement may contain multiple items to be tagged, apply wrappers to each item you need to tag and right click the statement in column 2, you will find the Tag detail screen divided into as many sections as you have wrappers; click each section and apply a tag in the order they appear in the statement. For example:

There are #2> directors accruing retirement benefits (last year #1>)

- Right clicking on the above statement will present 2 sections in the tag detail screen. Click the first section to apply the tag with a current year context reference, click the second section to apply the tag with a previous year context reference.

Multiple (Nested) Tags

Multiple tags will sometimes have to be applied to a data item which appears just once in a note.

For example, the name of a related party engaged in multiple transactions may occur only once in the note, but the name must be tagged in each related party grouping for each transaction. Similarly, a company may list 20 subsidiaries and include a single line saying "we own 100% of these subsidiaries". The 100% figure must be tagged 20 times as the percentage ownership for each subsidiary.

In some of these cases, it may be convenient to modify the format of the note so that data appears multiple times rather than having multiple tags. However, in other cases, this may not be appropriate and multiple tags will have to be applied to an individual data item, this is called 'nesting' and it's a bit like Russian Dolls.

We described in the previous section how to tag data items contained within larger pieces of text by applying a 'wrapper' (# >) around the item to be tagged. Nesting tags extends this method; additional tags can be applied to the same data item by placing an additional # in front of the data item, you then go on to tag as usual. Here is an example:

The company owns ###100>% of the subsidiaries listed below:

#Company A>
#Company B>
#Company C>

To tag this statement, proceed as follows:

- Right click on the statement The company owns ###100>% of the subsidiaries listed below; you find 100 can be tagged 3 times (there are 3 tag sections available).
- Click the first tag section and apply the tag Percentage of Subsidiary held, notice that the tag type is percent, therefore, the % should not be included in the tag.
- From the All subsidiaries dimension select subsidiary 1. Click Save.
- Right click the statement again and click the second tag section, repeat the tagging process, this time selecting subsidiary 2 from the All subsidiaries dimension.
- Repeat a third time, selecting subsidiary 3.

Move on to the subsidiary names:

- Right click on #Company A> and click in the tag area and apply the tag Name of Subsidiary. From the All subsidiaries dimension select subsidiary 1, click Save.
- Tag the remaining two subsidiaries in the same way, selecting subsidiary 2 and 3 respectively.

Choice of Tag

As far as possible, a data item should be matched against the closest available tag based on the tag name, position in the taxonomy, data type (string, monetary, decimal etc.) and period type (instant or duration).

In general, the appropriate tag should be relatively obvious once the tag is located in the taxonomy. For example, an item in the profit and loss statement described by a company as 'Profit prior to tax' and appearing prior to the tax charge on ordinary activities can obviously be matched against the tag 'Profit (loss) on ordinary activities

before tax'. The label used for an item in the taxonomy may not exactly match the description used in the accounts, but its position in the taxonomy is a strong clue to meaning.

The positioning of tags in the taxonomy provides guidance on meaning but it is not definitional. For example, tags from the primary statements section may be used for line items in the notes and vice versa. Thus, you may find suitable tags in locations which do not match the particular presentation in the accounts. Do not be distracted by terminology, identify the real meaning of items and tag accordingly.

The basic rule on matching allows some latitude in the application of tags to line items; it seeks a best available match. It recognises that the limited number of tags in the taxonomy cannot represent all the subtlety of meaning you may impart through the descriptions and details in the financial statements. Tagging is used to convey the general meaning of the item concerned.

Some basic tags have alternatives representing different levels of granularity, in this case, you should choose the tag which best represents the intended meaning and level of granularity of the data item. Follow these general rules: a) If the data item is intended to represent a broad total, then the tag which represents such a total should be used. In particular, broad total tags should be used to represent data in primary statements of accounts. b) If the data item is intended to represent a detailed breakdown, then the tag which represents that level of breakdown should be used. In general, detailed or granular tags should be used to represent data presented in notes to the accounts.

For example, a company may report 'bank interest receivable' in its profit and loss statement. This must be matched against the tag 'Other interest receivable and similar income' in the profit and loss statement section of the taxonomy. It must not be matched against the tag for 'Interest receivable on bank deposits' buried within a breakdown of types of interest receivable in the notes section of the taxonomy. (Clearly, if no other types of interest are received, the two items will have the same value, but the aim of this rule is to ensure that tags representing broad totals are used consistently by different organisations).

Detailed Profit and Loss Account

The detailed profit and loss account, or layouts CA50A and CA50B have their own set of tags, which are contained in the DPL taxonomy tree. The process of tagging the detailed profit and loss is identical to tagging the main accounts.

The taxonomy is accessed by viewing the section of the accounts which contains the item(s) to be tagged and pressing F2 to enter the layout. Locate the item to be tagged and right click it, click Menu, select Taxonomy Tree -DPL, the following screen is presented:
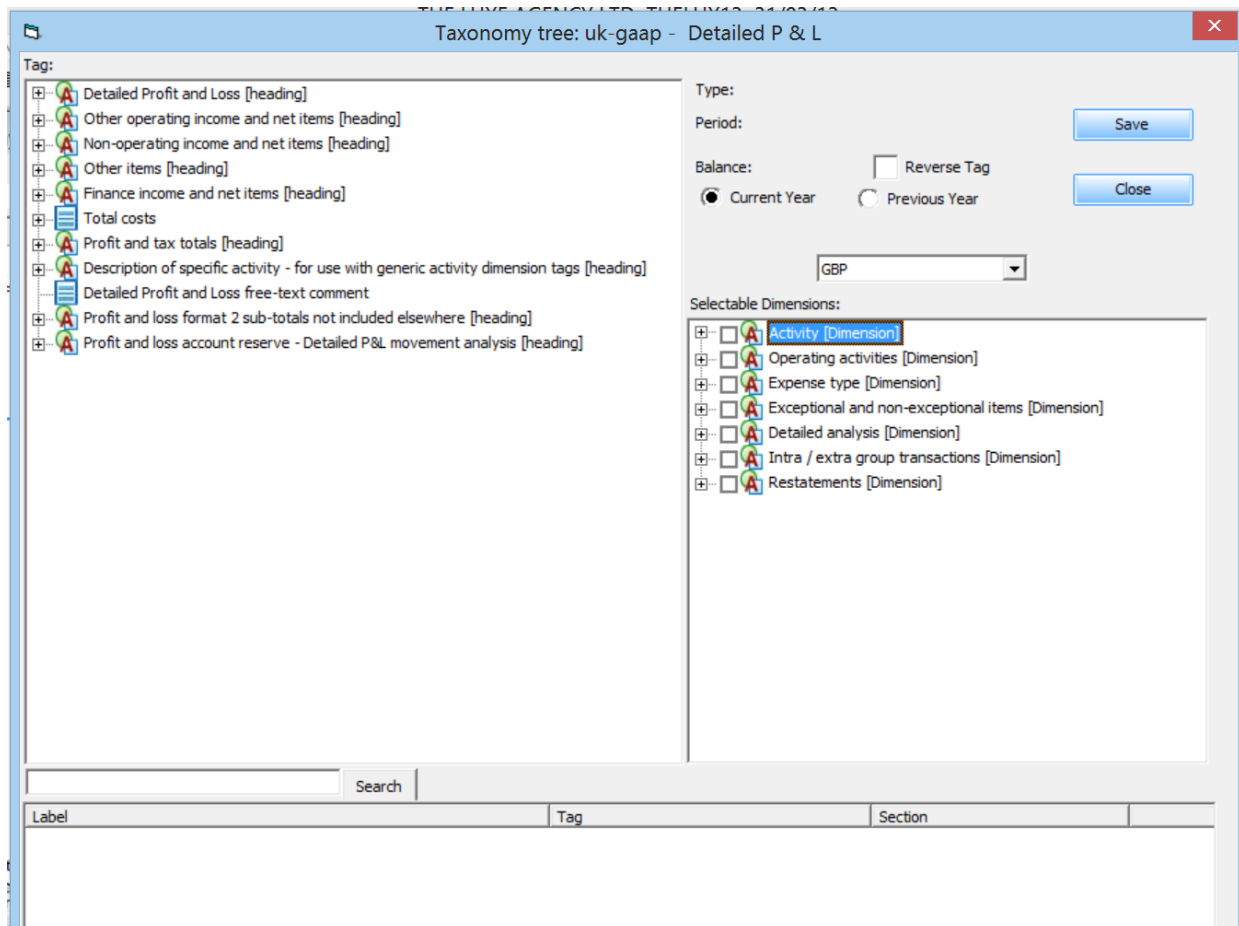
The detailed profit and loss taxonomy doesn't make use of Tuples (as described above). It does make use of dimensions, but these are different to those contained in the main taxonomy. The main tags are organised into income and expense sections; click on the + to expand the groups.

When tagging profit and loss items, you may find the list of individual tags somewhat limited, for example, there is one general tag covering 'printing, postage and stationery costs', if you have these items broken down into individual accounts you will need to use the tag multiple times, but to preserve the uniqueness of the tag, you must use an 'item number' from the detailed analysis dimension:
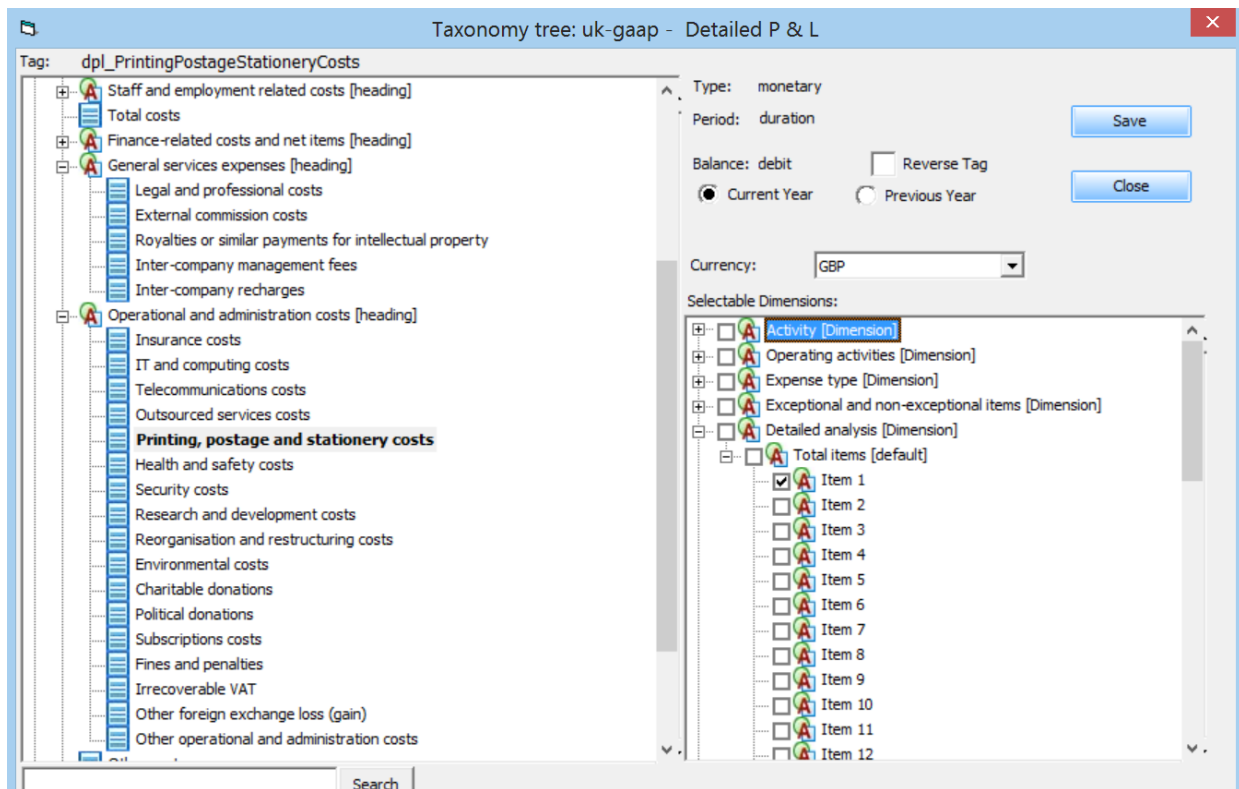
For each item you wish to tag as printing, postage and stationery you add an item number to the tag:

Ledger account	Tag	Item code
Printing	Printing, postage, stationery	Item 1
Postage	Printing, postage, stationery	Item 2
Stationery	Printing, postage, stationery	Item 3

There are dimensions covering various areas of operating activity, however, these are quite limited, they can be found in the Expense type dimension and they cover cost of sales, distribution and administration. Below is a screen shot showing the staff costs tag group and the possible expense type dimensions that may be added:
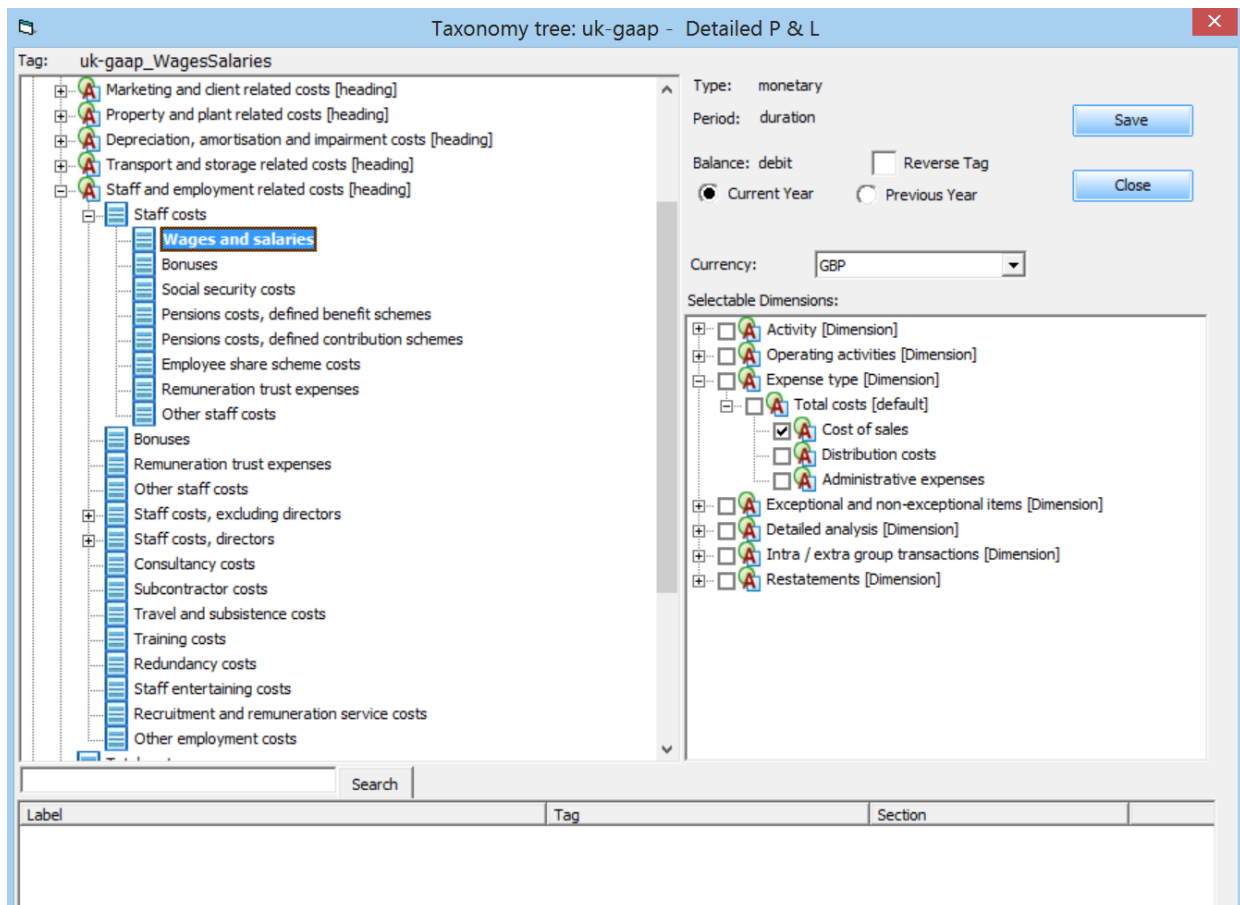
If staff costs appears in both the direct costs and administration sections of the ledger you use the tags twice but apply the cost of sales and administrative expense dimensions. If there are further expense types not covered by the existing dimensions Item numbers may be used from the detailed analysis dimension.

FILING ACCOUNTS AT COMPANIES HOUSE

Overview

You can file iXBRL unaudited abbreviated, full or dormant accounts at Companies House, before you can do this you must register for software filing at Companies House. Once registered you will be issued a presenter ID and an authorisation code (password). Further details how to get started with software filing and how to register for the service can be found in this article:

http://support.keytime.co.uk/entries/21134606-filing-accounts-at-companies-house

The Companies House Filing module also consists of a small programme that checks Companies House at set intervals looking for submission responses. This programme installs with every instance of the filing module and when running appears in the right of your PC task bar and looks like this:

Important note: Submission responses are not returned immediately when filing to Companies House (as they are at HMRC); a submission will be flagged as Pending until either an accepted or rejected response is returned. It is highly recommended, therefore, that you set the module to automatically run on Windows start up and leave it running on the PC taskbar. See section in this chapter for details on how to configure the Companies House Submission Checker.

Submitting Accounts

To submit accounts, proceed as follows:

Run the accounts to be submitted, paying particular attention to the type: Full accounts, abbreviated (unaudited) or dormant.

With the preview of the accounts on screen, generate the XBRL version by pressing F4, select XBRL. Close the XBRL accounts preview. Compac will submit the last set of XBRL accounts generated, it is important, therefore, to ensure you generate the correct set of accounts just prior to submission.

If you generate the full accounts, Compac will name the XBRL [year end date]XBRL.HTML. If you generate abbreviated accounts, the XBRL will be [year end date]ABBR.HTML.

If the company is dormant you need to include the company dormant tag in XBRL layout of the DORMANT accounts format:

Generate the dormant accounts and open the XBRL layout, press F2 to enter the layout. There are 2 tags by default in this layout – EntityDormant and EntityTrading; ensure the text accompanying these tags reads TRUE and FALSE respectively, do not delete the EntityTrading tag in the case of a dormant company.

Once you have generated the XBRL, resolved any errors and you are ready to file the accounts, proceed as follows:

Close the XBRL preview to return to Accounts Options and select Companies House Filer, the following screen is presented:

The company name, registration number, and date of signing are taken from database entries in position 1, 11 and 16 respectively. The authorisation code is a 6 digit code that authenticates the document; it acts as a digital signature and assures Companies House that the submission is genuinely on behalf of the company. Further details can be found in this article:
http://support.keytime.co.uk/entries/21134606-filing-accounts-at-companies-house

If you get data other than that expected in these boxes, review the database entries. Alternatively, if you have changed the position of this information within the database you can amend the details in this screen (press F2 in the Entry field).

Click the File button, the following screen is presented:
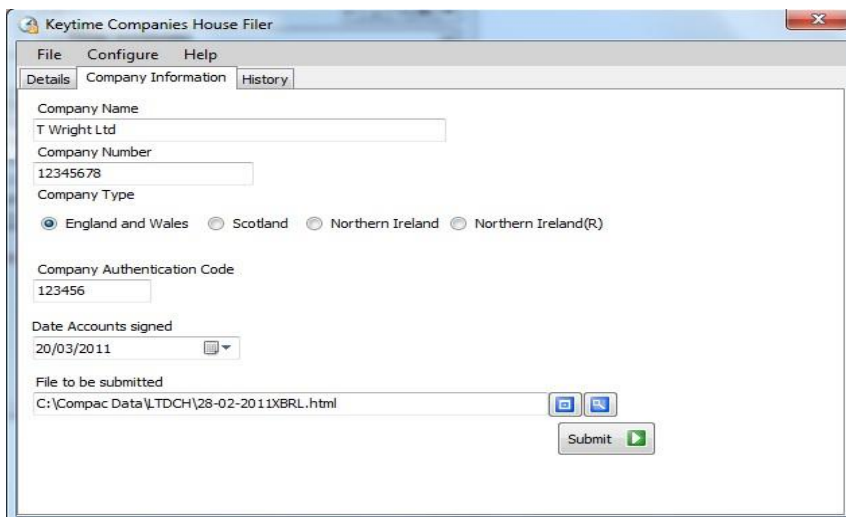
Enter your user (presenter) ID and password as provided by Companies House. Enter your email address (this is used by Companies House to send you submission responses).

Click Next, the following screen is presented:

The Company Information tab will be pre-populated with information already in the system, anything missing can be entered/amended at this stage. You can preview the accounts being submitted by clicking the Preview button to the right of the name of the file to be submitted field. When you are happy with the details click Submit.

Configuring the Keytime Companies House Submission Checker

Please note that accepted or rejected submission responses are not returned immediately when filing to Companies House; a submission will be flagged as Pending until either an accepted or rejected response is returned.

The Companies House Filing module also consists of a small programme that polls Companies House for submission responses. This programme installs with every instance of the filing module and when running appears in the right of your PC task bar.

Within the Companies House filing Module, after clicking submit, click the red cross on the top right to close the filing module, the Filing module checks to see if the Submission Checker is running. If the Checker isn't running the following screen is presented:
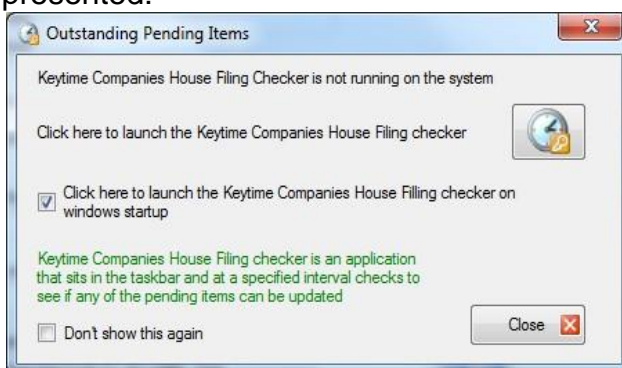
It is recommended that you take the option (ticked by default) to launch the Keytime Companies House Checker on Windows start up. Click the Launch button to start the Checker, a small icon: will appear on the right of your PC taskbar.

The icon may initially be hidden, to reveal the icon on the taskbar, click the show hidden icons button on the right of the taskbar (appears as a small upwards pointing arrow on the right of the taskbar) and select Customise, scroll down to Keytime Companies House Checker and amend the notification setting to Show Icon and Notifications.

To configure the Checker, right click the Checker icon on the taskbar and select Settings, the following screen is presented:
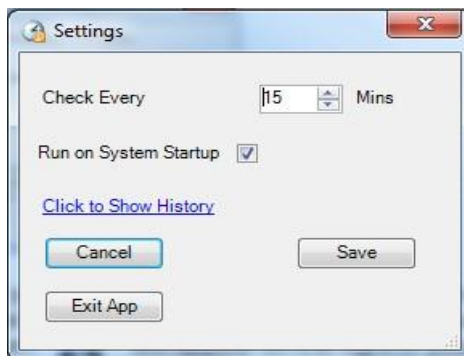
You can set the check interval by altering the number of minutes in the **Check Every** option. **Run on System Startup** when ticked will launch the Checker automatically each time Windows starts (recommended). **Show History** shows a submission log and the latest submission status; double click a submission to view the stored response. **Save** saves any changes you have made. **Cancel** closes the settings screen but leaves the Checker running on the taskbar. **Exit App** closes the Checker completely.

Receiving Submission Responses from Companies House

In the Companies House Filing module, the History tab shows all submissions to Companies House with their current status. When the accounts are initially sent (without error), the status will show as **Pending**, this means the submission has been received by Companies House and is awaiting a response (accepted or rejected) from them.
If there was an error in the submission the status will show **Error;** you need to resolve the error and make the submission again if this is the case.

To manually check for a response, double click the pending submission in the History tab. Otherwise, if the Companies House Submission Checker is running on your taskbar the submission will be brought back to the system at the next check interval. If a response is received and a submission status has changed a message bubble with a notification will appear on the PC taskbar (it will disappear after 6 seconds) and the Checker icon will change to a star (but will change back again after a short period); double click the Checker icon to view the submission history.

ACCOUNT CODE ENTRY LISTER

Detailed here is full information on this facility, to be found as the last option on the Configuration Menu. It is accessed via File, Configuration, when operating within a client.

For any individual account code this facility sorts entries by date and displays them together with a running balance. It is used for the following:

1)   Cash flow sequence. A running cash balance is useful for finding out quickly when a cash balance has become abnormal. It of course relies upon all dates having been entered correctly.

2)   Nominal ledger information for any year. There is no need to process between years as there is when using the standard nominal ledger option, so the user can quickly access information from years past, present or even future.

3)   Bank transaction listing. The account code entry lister is different from the nominal ledger in that every entry is listed even if the code chosen is a control code - thus for a bank account, each bank transaction is listed without having to refer to individual data schedules. The same applies to Compac's sales and purchase ledgers if applicable.

4)   Bank reconciliation. As an extension to 3 above, if the optional ticking of transactions has been employed then this option will be useful. It adds to the transactions listing an unticked total and a ticked total. The later will, when all is correct, be the balance shown upon the bank statement.

```
Account code entry lister

First date
Last date
Account code        680 Cash
Total or Net        Total
Standard or Ticked  Standard
Year                300402
Do report
```

The default setting upon startup is for a cash flow sequence.

First date and **Last date** The whole accounting period may not be required so dates may be used to limit the report. If a first date is entered then an opening balance will be created for the report.

Account code This may be changed to any other account code.

Total or Net For cash or bank accounts Total would be required but for standard nominal accounts this would generally need to be changed to Net (of VAT).

Standard or Ticked There are a number of options:

   Standard Reconciliation Unticked Ticked

Standard would be used for all types of report except bank reconciliations, or perhaps reconciliations of any other ticked accounts.

Reconciliation produces a report which includes a tick column together with an Unticked Total and a Ticked Total. Unticked lists all entries which have not been ticked. Ticked lists all entries which have been ticked.

Year This defaults to the currently active accounting period, but may be changed. Upon selection, a list of the available accounting periods is displayed allowing the user to select any.

Do report This is selected when the other parameters are correct and the report is to be displayed.

The ticking process

Ticking of Data Schedule entries is carried out within the individual Data Schedules themselves. By default no Tick column is displayed. When required, the user selects [F4] to the Data Schedule Menu and then Tick-column. This will redisplay the Data Schedule with a Tick column. When not required, the same selection removes the Tick column visibly but retains the tick status of each entry.

When a Tick column is displayed the Data Schedule Menu is extended to include a Tick-all option. This is only used when ticking of every entry within the Data Schedule is required.

The ticking of entries is carried out using the standard [F2] Edit. It acts as a toggle so that one key press creates a tick and another will remove it. The user should not therefore display the Tick column unless required and unless ticking is taking place it is advisable to keep the cursor off the Tick column.

Bank Reconciliations

The Account Code Entry Lister operates for any particular year. Processing Compac forward to the next year replaces any existing opening balances Data Schedule 1. The system detects account codes for reconciliation as being the Total Control Codes of Bank Payments Data Schedules. The related account entries within opening balances will, if relevant, be split into ticked and unticked entries.

To help balance the bank it may be useful to post the bank statement balance into a Data Schedule. The Ticked Total shown at the end of the reconciliation report will then show zero when the bank has been reconciled but any figure will be the bank difference to be investigated.

A list of unpresented cheques and uncredited lodgements can be printed out by selecting Unticked on the Menu shown previously and reselecting Do report.

The method for ticking on a computer system can be simplified if the user is careful. Ticking the statements should not be required if the user ticks on screen from the statements using the sequence of cheques, or other items, displayed on the statements and never deviating from that sequence.

LINK TO WORD

It may be desirable to use a word processor program such as Word for dealing with sets of accounts originating from Compac.
The advantages of a word processor program are as follows:

) Standard editing can be carried out by non-Compac staff.

) Complex editing may be carried out.

) Spell-checking.

) E-mail. The Word word-processor format has become a standard and is therefore suitable for the transfer of documents from one company to another. However, if accounts are not to be editable then a PDF file produced by programs such as PDF995 or Adobe Acrobat will be more suitable. These are also more versatile since they accept any printer output and therefore are independent of the originating program type. They also produce an exact copy whereas the link to Word will not produce an exact copy due the different formatting techniques.

) Long-term storage. In the very long term it might be useful to record accounts in a standardised word-processor format.
The link to Word operates directly from Compac. It requires the Microsoft Office suite. To use it, produce accounts in the normal way and view them on screen. Press F4 to the Accounts Options and select "Save to disk". Select "Word" and check the file name - by default this will be the six digit year end date followed by the Accounts Format name but you may change this. The Word file extension ".doc" will be added automatically. If Word is not already running Compac will run it for you. The text does take some time to produce. It may or may not be visible on screen as it is produced. You can minimise the window but do not carry out any wordprocessing operation.

Nearly all of Compac's accounts style is maintained. The following restrictions apply:

1) The following cannot be reproduced and are therefore ignored:
Graphs.
Narrow columns. Columns of just 1 character width are ignored. These are usually just spacer columns and cause tabbing problems.

2) The transfer uses tabs to locate the next print position. With suitable column widths this should not cause problems. It is however possible for text to continue across a following tab position in which case following columns may be one or more tabs too far to the right and require the use of the destructive backspace key to draw them back.

3) Text spacing. The spaces between characters and words may be slightly different.

4) Footers. Compac's footers are reproduced as Word footers but they may by simplified.

5) Paging. Page numbers are automated, as are references to page numbers. These are updated automatically if you carry out any editing within Word which alters the paging. Note that the updating only occurs as you print unless you enforce an update (a standard feature of Word).

Much of the formatting works in different ways in Word and not all possibilities can be allowed for. Accounts should be carefully checked.

EXCEL AND CSV FILE EXPORT AND IMPORT

CSV File Export

CSV files may be exported from Compac for use by other programs. They may also be imported into Compac from other programs. CSV is short for Comma Separated Variables and consists of columns of data separated by commas. If there are commas within the data then those entries are stored within inverted commas. If there are inverted commas within the data then additional inverted commas are added to identify them. Thus the data is maintained intact.

CSV files have been an industry standard for many years and are used by many programs. They have the file name extension CSV. If you use the Excel spreadsheet you will probably find that Windows identifies CSV files as being linked to Excel and if, within Windows Explorer, you click on a CSV file it will automatically run Excel and display the contents of the file as a spreadsheet. Alternatively, CSV files may be "imported" into Excel. It may be appropriate to keep an eye on data and click on the CSV file to load it and then cut and paste the data into an existing spreadsheet in order to control the importing process.

To standardise the export of CSV files, the option to export data is offered at the time of printing. It is in reality a "print to disk" option. File names are generally automatic, relating to the equivalent Compac file. The file name will be displayed to the user. The following data types may be exported:

a) Data File. File names are explained on page 64.
b) Trial Balance in any of its various display modes. These include pennies. Default file name is TB.CSV
c) Trial Balance with rounded figures. This first requires the production of accounts in rounded form and thus the output is found under "Save to disk" in the Accounts Options menu. The file may of three types:
1)   Every entry - figures including zeros so that entry positions are the code numbers.
2)   Condensed - non-zero figures and code numbers. 3) Text and condensed - nonzero figures, code numbers, and code names.
d) Account Code Entry Lister (via Configuration) for nominal account data.

Excel and CSV File Import

This is often used to transfer data from general accounting software to Compac. The Excel transfer requires Microsoft Office. The transfer is highly flexible. The data may be in any column sequence. Code conversion can be applied for automatic nonCompac account code structures.

Excel data may be transferred directly to a Compac Data Schedule but if this method does not function or Excel is unavailable then a CSV (Comma Separated Variables)

file may be transferred instead. CSV files can always be exported from Excel but some, almost certainly irrelevant to the transfer, features may be lost.

Excel

To process the data, display the file in Excel and select, highlight, the relevant block of data for transfer. This block may include non-relevant columns.

With Excel still running as described above, on the Compac List of Data Schedules insert a new Data Schedule under an appropriate heading. Compac will list the available sources for the new schedule. Amongst these should be the option to transfer from a highlighted area of Excel. If this does not happen then use Excel to export the block of data to a CSV file as detailed further below.

CSV

Save or copy the CSV file into the Compac client folder. On the Compac List of Data Schedules insert a new Data Schedule under an appropriate heading. Amongst the available sources for the new schedule will be CSV files. Select this and the names of one or more CSV files available for import will be listed for selection.

Both Excel and CSV files

The Transfer window will now be displayed.

For a new transfer, mapping is required - setting up or checking that the Excel data columns are mapped into their related Compac columns. A file called "ExcelToCompac" records the mapping for future use. Initially an existing one from another client can be imported.

Either "Code (Compac)" or "Code (Other)" must be mapped and at least one of the Totals, normally "Total (Dr)". Other columns may be ignored.

Dates may be in any standard Excel date format.

The standard Total column - Total (Dr) - is generally used. Except for a trial balance the figures should be positive since the schedule type can reverse signs. Total (Cr) is for trial balances where the importing data's credits are placed in a separate column from debits and have positive signs.

Compac's Net column is always ignored. If you only have net figures and a VAT column then insert a new column in Excel and add VAT to the Net in this column. If the Tick entry is mapped then any non-blank Excel data is considered to be a tick. Two Narratives are available so that data may be combined.

The mapping screen allows for the editing of mapping codes for conversion from other accounting programs. The mapping is initially carried out during the data transfer as and when new codes are found but you may either edit [F2] or delete [Delete] an entry if it is wrong.

Once the mapping of data is complete then the transfer can take place - select the Transfer button. If the transfer encounters a VAT figure then a VAT column control code will be required and the default code for the Data Schedule type will be offered for selection or editing. If a Total column code is required then this too will be offered for selection or editing.

The transfer will be interrupted by a request for mapping of Other codes for which there is as yet no related Compac code. A list of Compac codes is displayed together with the data. The user's selection is then recorded for future conversions.

After the transfer, the data will be displayed either as a Compac Data Schedule or, if there is insufficient space, a Summary file - either way the data will be accessible in full in the Compac Nominal Ledger. The transfer produces both a full Data Schedule and a Summary File on disk. If required, the file naming structure is detailed on page 64. The name can be useful for deleting files using Windows Explorer. For example 0902L04 refers to the year ending February 2009 and is Journal Schedule (the L) number 4.

The name given to the Data Schedule can be altered by entering the Schedule, then F4 to the Data Schedule Menu, select "Name" and amend it.

LETTERS

Letters may be produced from templates in Word so long as Microsoft Office has been installed.

"Letters" is located below "File" on the Top menu.

Firstly, at least one template must be produced in Word and saved in the Compac program folder. This template will simply contain all your usual margins, fonts and attributes. It should be named as "Letter Template" plus some text to define it, e.g. "Letter Template 1".

The left window displays the available templates together with date and time of creation or modification.

"Load/Edit template" loads the highlighted template into Word. This can be amended and saved, either as the same template or renamed to create a new template. Client database information may be included just as within Layouts e.g. [t1] for database entry number 1. [today] will include today's date.

"Create a new letter" will load the highlighted template into Word and swap any square bracketed entries for the client database entries and date. A file name will be requested and the draft will be saved within the client folder. It can then be viewed, edited, printed and saved as any Word document.

Once letters have been produced and stored within the client folder they will be listed in the right hand window. "Load existing letter" will load the highlighted letter into Word.

EMAIL

Emails may be automatically produced, from templates, in the user's email editor and Outlook so long as Microsoft Office has been installed.

"Email" is located below "File" on the Top menu.

The window displays any available templates together with date and time of creation or modification.

"Load template" displays the "Email template" window after loading any highlighted template. The Subject, Body, and Attachments may be added. "Save template" will save it to the Compac program folder.

For individual clients the "Client email address" and "Client salutation" should be added. These will be saved upon File, Save to disk.

Client database information may be included within templates - e.g. [t12] for database entry number 12. [today] will include today's date.

"Create email" will create an email in your standard email editor and it will be incorporated into your Outlook system.

PRINTING

Printing is carried out by Windows on a page by page basis. Quite often Compac will invite either printer or CSV output.

CSV (Comma Separated Variables) is a standard file format for information. It's main advantage is simple transfer to the Excel spreadsheet. Indeed, if you double click a CSV file Windows will probably load Excel and display the data as a spreadsheet.

Selecting to print will display the "Print" dialog box. A combo box allows selection of any available printer with your most recently selected printer for Compac displayed. Compac always prints to the system's "Default Printer" but a checkbox is available to allow Compac to print to a standard Compac printer and then return the system to the original Default Printer.

Accounts can be printed in full, by page or page range. Pages may be printed in even or uneven page sequence. Other data can only be printed in full. Many features available to printers may be set. These include multiple copies, paper bin selection, duplex printing and print quality.

Output for emailing is probably best carried out in PDF file format. This is an industry standard. It is secure in that the text cannot be easily altered. The Adobe PDF reader is supplied either free or with many computers. There are various writers and a good one is supplied via the internet from "PDF995".

The utility is free, however each time you generate a PDF file it asks you if you want to upgrade. As long as you are content saying No each time, it works well. There are two downloads. There is also a third download - an "edit" facility. This has lots of things you may never use but it does have the ability to print "DRAFT" in large faint diagonal print in the background.

The beauty of PDF files is that they operate as a printer and therefore function with any program's printer output.

MASTER/EXAMPLE CLIENT DATA

Sole Traders and Partnerships

PNR is the master for both sole traders and partnerships. Capital and current account codes 790-799 (from the old STR client if you have it) are included but use of 800-809 is recommended so that when clients change between sole traders and partnerships only one code entry may be all that is required.
The following are entered in the Data Entry Calculations schedule. (The Lock status "C" is set in TB section by displaying all codes and the Lock and C/F column via F4.)

a) The Self Assessment Accounts Format uses codes 900 upwards for
   disallowables.

b) Code 993 Accountant(-1) Acc'nts(1).

Code 994 Sole trader(-1) Partnership(1). This cannot be automated since there are sometimes partnerships with one partner and even multiple sole traders.

Code 995 Temporary code, used in the Self Assessment accounts. (The Lock status "A" is set in the TB, Lock column.)

Database entry 9. The Self Assessment Tax Return box number prefix, currently 3 for both sole traders and partnerships.
Database entries 12, 13, and 14 are used for accounts headings as follows:
 Multiple line heading:
12 Name(s) of proprietor/partners
13 "trading as"
14 Company name Single line heading:
12 Blank
13 Company name
14 Blank

Database entries 20-29 Partners' names. Each should be blank unless that partner exists.

Limited Companies

The following are entered in the Calculations section and set as "C" in the TB Lock column:

Code 954, Audit (0), Exempt (1), Exempt but including accountants' report (2).

Code 956, Single directors, more than one(0), he(1) she(2) Code
961, Large company(0), medium(1) and small(2).
Code 962, Audit Report: unqualified(0) qualified(1). Used in abbreviated accounts to
select the relevant wording in the audit report heading. Code 957 (already used as a
temporary "A" TB lock type for accounting ratios and creditors over one year) is
automatically set in the main accounts to 1 (in the audit report heading) and in the
abbreviated accounts to either retain(1) or leave out(0) the audit report.

Code 963, FRSSE No(0) Yes(1). Affected sections: Audit Report, P&L account,
statement regarding gains and losses other than those in the P&L account,
dividends, the note for small companies at the bottom of the Balance Sheet,
Movements in shareholders' funds, creditor notes and borrowings. Code 991,
Pension scheme, Contribution(0), Benefit(1) Code 993, This code may be
used by Compac in the future.
Code 994, Cash Flow No(0) Yes(1). FRS1. The Cash Flow Layouts include some of
the older notes in Excluded form. The "indirect" Cash Flow, optional with the FRSSE,
consists of two Layouts which should be Included if required.

Old dates are used in the examples to avoid any confusion with current data.

FRS8. The Related Parties Layout note CA33 is to be found at the end of the notes.
It may be excluded or included on the Format Contents and text required is typed
directly in the Layout.

Directors' names. Account codes 900-910 are used for the director's names (and
used to include shareholdings). The names are entered into the codelist in the TB
section (F2-edit; you may firstly need to display the full codelist via F4).

The shareholdings, if wanted, are entered in a non-accounting data entry schedule,
found at the bottom of the list of list of Data Entry schedules. For directors without
shareholdings enter -1 as the shareholding - this will enter the name but a zero
shareholding within the accounts. The same names are used on the Contents page.
In case extra columns are required for more detailed directors' interests (eg.
debentures) this section is a separate Layout CA1D.

Output to Tax Software

The transfer to taxation software (SA100 and SA800) uses the industry standard SNF (Standard Named Format).

The taxation software suppliers which have agreed a link with Compac are listed for selection in the Configuration section.

Self Assessment Format

Formats SESTR09 or SEPNR09 apply to sole traders and partnerships respectively for tax years 2008/2009 onwards.

The three Layouts within each Format contain the following:

Income and Expenditure Account. Columns 3 and 5 contain IR box numbers and columns 4 and 6 the main figures and disallowables. The latter use codes 917-932 but could be typed on to the layout. Any figures for these codes can be entered as figures or formulae in the Calculation data entry schedule, after setting them as "C" (Calculated) in the TB Lock column. Column 8 contains important labels which should not be changed. Code 995 is used to store figures temporarily and must be set to "A" lock type in the TB. "Goods for personal use" and "Deductions from Net Profit" only operate with certain taxation software (not PTP). They may be temporarily restricted by placing an "N" in column 1 on these rows.

Income and Expenditure, support schedule. This is not essential for the transfer to taxation software. It usefully shows the account codes and amounts from the TB which make up the figures in the Income and Expenditure account above. Also shown are comparative figures and percentage differences and GP percentages. If alterations are made to the make up of the entries then don't forget to alter both the Income and Expenditure and support schedule.

Balance Sheet. This contains the tax return box numbers in column 3, the related account codes/figures in column 4 and the special labels in column 8.

To make the transfer, run format SESTR09 or SEPNR09 in the case of a partnership, select F4 (Accounts Options), Self Assessment. The data will be saved to the clipboard and a list box displays this data. The taxation software can now be used to paste the clipboard data into the self employment pages (see your taxation software for instructions on how to complete this part of the process).

Attach Company Accounts to Keytime CT600

You can attach company accounts to a Keytime CT600; you need Keytime Corporation Tax software to do this. Proceed as follows:

Run the accounts as normal and generate the iXBRL version to be filed by pressing F4 to open Accounts Options, select iXBRL. Close the iXBRL preview (any errors will need to be resolved prior to attaching the accounts).

In Accounts Options, select Keytime Corporation Tax. Select the return you wish to attach to; you can use the search option in the bottom of this screen to locate it, or you can create a return if it doesn't exist. Click Attach iXBRL

Note that where a CT600 already exists for this client, the accounting period covered by the return is displayed; ensure that the accounting period in the return is the same period as the accounts you are attaching. Keytime Corporation Tax has a year end option within each tax return, if the accounting period in the tax return is different to that in the accounts, it is better to year end the tax return than to create a new one (capital allowances etc. are carried forward at year end).

If the accounts are amended at any point, don't forget to regenerate the iXBRL and reattach them to the CT600 prior to filing.