We the undersigned have reviewed the proposal entitled "A Computerized General Ledger Accounting System" submitted by Mei-Hua Isabel Kao and find this proposal and the program of study approved for this student to be in order. We further agree to serve as committee members on this project.

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Submitted 10/13/80
A COMPUTERIZED GENERAL LEDGER
ACCOUNTING SYSTEM

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INTRODUCTION

The General Ledger is a record of the balance of each of the accounts of a business and of the transaction to the accounts. The "Chart of Accounts" is arranged to provide a means of classifying the transactions into meaningful categories for reporting and analysis. It is a fundamental accounting principle that the General Ledger must always be in balance; that is, the total of all accounts with debit balances must equal the total of all accounts with credit balances.

The Computerized General Ledger Accounting System is part of the automated accounting system that can provide rapid accurate classification and manipulation of today's large volume of transactions. It is responsible for entering transactions to the computer, editing transactions, posting them to the General Ledger file and generating financial reports.

In this project, the General Ledger Accounting System is divided into seven sections:

1) Set up a Chart of Accounts and Program #1 uses it as input to create a ACCT-master file. The steps for setting up a Chart of Accounts are provided in Appendix 1.
2) Editing: Program #2 enters and edits Direct Postings from cards, then builds a sequential disk file. An error listing is produced for all errors detected. It also lists the Direct Posting disk file.

3) Files’ Maintenance: Program #3 reads in the correction cards does files’ maintenance for Direct Posting disk file. It also prints out log file and corrected Direct Posting file.

4) Sorting: Program #4 sorts the Direct Posting file by Account Number.

5) Merging: Program #5 merges Direct Posting file, Account Payable Posting file, Account Receivable Posting file, and Payroll Posting file into Merged Posting file. Account Payable Posting file, Account Receivable Posting file, and Payroll Posting file are provided from other data systems and assumed to be sorted by Account Number and to be corrected before they were merged.

6) Updating: Program #6 updates the Acct-Master file with the Merged Posting file and use REPORT WRITER to write a Posting Update Report.


The General Ledger System Structure & Relationship Chart for this project is shown in Figure 1.
Fig. 1. G/L STRUCTURE & RELATIONSHIP CHART

* A/P, A/R & Payroll Posting Files are provided from other data systems.
This General Ledger System uses Modular programs written in COBOL. All programs, files and the brief descriptions are provided. Also provided are sample reports.
FILES

The following are descriptions of the files used in General Ledger Accounting System. The files described are listed below in the order in which they appear.

FILE #1 - ACCT-MASTER
FILE #2 - DIRECT-POSTING
FILE #3 - AP-POSTING
FILE #4 - AR-POSTING
FILE #5 - PAYROLL-POSTING
FILE #6 - MERGED-FILE
File #1
File Name: ACCT-MASTER
Concise Desarription:
Contains a record for regular account and each financial
report heading, title and total line.
Organization: Index Sequential by Account Number.

<table>
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<tr>
<th>DATA NAME</th>
<th>DESCRIPTION</th>
<th>SIZE</th>
<th>COMMENT</th>
</tr>
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<tbody>
<tr>
<td>MAS-FLAG</td>
<td>ISAM Delete Flag</td>
<td>PIC X</td>
<td></td>
</tr>
<tr>
<td>MAS-NO</td>
<td>Account Number</td>
<td>PIC X(5)</td>
<td></td>
</tr>
<tr>
<td>MAS-NAME</td>
<td>Account Name</td>
<td>PIC X(30)</td>
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| MAS-TYPE     | Account Type               | PIC X  | 0 = Regular
|              |                            |        | 1 = Title
|              |                            |        | 2 = Total
|              |                            |        | 3 = Heading               |
| MAS-REP-TYPE | Report Type                | PIC X  | 1 = Income Stmt
|              |                            |        | 2 = Balance Sheet         |
| MAS-NOM-BAL  | Normal Balance             | PIC X  | 1 = Debit
|              |                            |        | 2 = Credit                |
| MAS-TOT-LEVEL| Total Level                | PIC X  | 1-9                        |
| MAS-SPECIAL-REP| Include on Special Report | PIC X  | 0 = no, 1 = yes           |
| MAS-TOT-MON  | This Month Total           | S9(8)V99|                           |
| MAS-TOT-YEAR | This Year Total            | S9(8)V99|                           |
| MAS-TOT-QAR  | This Quarter Total         | S9(8)V99|                           |
| MAS-1PRE-QAR | First Previous Quarter Total| S9(8)V99|                           |
| MAS-2PRE-QAR | 2nd Previous Quarter Total | S9(8)V99|                           |
| MAS-3PRE-QAR | 3rd Previous Quarter Total | S9(8)V99|                           |
| MAS-PRE-YEAR | Previous Year Total        | S9(8)V99|                           |