

Fast-working IBIS can make light work of reports

Speedy inputting and enough user options for almost any need, give this package extra appeal – especially with Microcache added

► Alan Solomons



The IBIS accounts preparation/management accounting package, from IBIS Business Information Systems Ltd, is available for 8 or 16-bit microprocessors running under CP/M, CP/M86 and MS-DOS operating systems. It runs on such computers as the IBM-PC, Sirius, Apricot, Future, Fortune and Octopus.

This review is based on a year's working experience using the system after earlier having tried the Star Auditor package and, before that, an MGE package. IBIS was selected after considerable research and comparison, particularly with two other packages available at the time, CSM's Auditman and Orchard's Finax.

For most of the year, the IBIS accounts package was run on a 256Kb Sirius with double-sided floppies having a capacity of 1.2Mb each.

The IBIS system may be made to boot up automatically by amending the AUTOEXEC.BAT file. (Microcache is also loaded via AUTOEXEC.BAT.) The

first menu then appears, offering these options: accounts preparation/nominal ledger, sales ledger, purchase ledger, payroll, time recording, and spooling. The software is also available for multiuser systems where a spooling facility could be useful. The following must be entered to get into the system: a four-digit client number, the date, the user number, Yes/No for spooling facility – and, if Yes, the drive and file name.

After this screen, a password is requested to gain access to the processing of client data. The entire software package revolves around the user completing screens and pressing the Enter button; the screens basically resemble forms in a questionnaire needing to be filled in. Movement from one screen to another is achieved by placing the cursor in the top left-hand corner and entering a given letter, then pressing Enter.

The whole package is well provided with error messages, which come with an error

message number and a cryptic note of the problem. The cursor then alights on the offending field. Some 95% of the time, the cryptic message and a glance at where the cursor has landed will make the mistake immediately apparent. If not, merely place H in the top left-hand corner and press Enter to bring the Help facilities to the screen. Typing in the error message number will immediately produce a more detailed text; to return instantly to the original screen, simply type X. This is most helpful, especially in the early stages of using the software, as it avoids reference back to the manual.

IBIS has recently reissued its manual in the form of an A5 bound book together with a new A5 bound book, 'Hands on Training Guide'. A first-time user would have little trouble in getting to grips with the system by working his way through the training guide. The manual is comprehensive but concise and for the most part, easy to understand. However, it would be more helpful if the pages in both books were numbered for easy reference and if more space was devoted to the design and setting up of Final Account formats.

Speedy Microcache

Microcache takes only a small amount of setting up. It can provide a considerable enhancement to the IBIS package. To get the best out of it, it is necessary to allocate as much space as possible to the cache. Microcache comes with a spooler and the amount of RAM allocated to the spooler is dynamic within the overall limits of the cache. The benefits derived are quite impressive. The main one is the ability to continue to use the computer while even quite long reports are being printed. One can even change disks and work on a different client while the previous client's reports are being printed. We recorded a 25% saving in processing time.

Loading time for the input program was reduced dramatically from 18 seconds to just three, and time savings in word processing and printing under Wordstar were up to 47%. (Word processing packages other than Wordstar can be used with the IBIS system).

Because of the large amount of cache available, we utilised the unlock facility on Microcache to load in all the data and program files we wished to use, thus saving even more time. The cache works by holding a copy of all data and programs moved into the working memory. Copying to disk can still be done in the normal way. However, the copy of the items in cache remains there for faster access and use while there is sufficient space. The program decides when space is at a premium, which programs or data are least likely to be required, and deletes them.

In the last six weeks, the computer's RAM was increased to 640Kb using Microcache, from Dataflex Ltd, with some interesting and surprising results.

The main differences between most accountancy packages, apart from the more subtle aspects of the actual programming which affects the speed of operation, are:

- The Nominal Ledger structure
- Ease, speed and content of input
- The reports that the user can prepare easily
- The user's scope to design reports to cope with specific client situations.

Nominal ledger

IBIS has 8,991 Nominal Ledger accounts available for use. Each has a four-digit account number with an alphabetic check digit. The numbers are divided into nine sections, each with its own account header number. Account header numbers are 1000, 2000 through to 9000. The first two digits represent the account 'prefix', the last two digits the 'suffix'. There are three types of account code:

1. *Heading or group codes.* These are where the suffix is zero, eg 3100. All codes in the range of 3101 to 3199 are subordinate to this heading code. It is not possible to post directly to a heading code. Purely by reference to the heading code, it is possible to list the descriptions and balances on all of the subordinate accounts in a report. This is particularly useful in the production of profit and loss accounts where the user may want to list all the items making up, say, administration expenses.
2. *Master codes.* The suffixes are in the range 01 to 79. These codes apply to all clients. This gives 7,110 Master Nominal Ledger account codes, which should be sufficient to design a Master Nominal Ledger account structure which is common for the majority of clients served by a practice.
3. *Client codes.* The suffixes are in the range 80 to 99. These codes apply specifically to one client. Thus, the user can account for, say, specific directors' loan accounts, or building sites for a construction company, or for any other purpose unique to an individual client.

It is worth keeping a copy of your original disk before you create the Nominal Ledger structure, so that it can be used to design a Nominal Ledger structure for unusual situations. For example, a chain of shops might require individual profit/loss accounts on each shop as well as a consolidated profit/loss account for the group. We have used this system to monitor the profitability of 100 individual contracts, as well as being able to produce an overall p & l figure. One hundred is by no means the limit of the number of contracts that could have been monitored in one go.

Input of prime data

There are 20 user-definable data entry types, although it is unlikely that this many will be required. Type 21 is reserved for journals. The options offered are:

1. Automatic balancing entries to a specific account code of your choice.
2. Entering VAT on each posting or handling VAT separately.
3. Check digits.
4. Normal posting type from any of: D (Debit), C (Credit), A (Accrual), or P (Prepayment). The selection of A or P

gives automatic reversal of accruals and prepayments at the end of the year or period.

The Manual journals are like the traditional journals in that they can either be two balancing figures or a multiple composite balancing journal. Unbalanced journals are not accepted. On automatic posting, the balancing entry for the same amount is automatically posted to a pre-determined account, usually a control or bank account. This is useful when posting from individual invoices; for instance, the Purchase Ledger control becomes the Purchase Day Book. In this mode, the VAT posting facility would probably be used as well.

Postings can be to any of periods 1 to 12 for this year or last year. There is no limit to the size of a batch. There is a 25-character narrative field, and the posting type, account code and narrative can all be automatically repeated on subsequent entries if required.

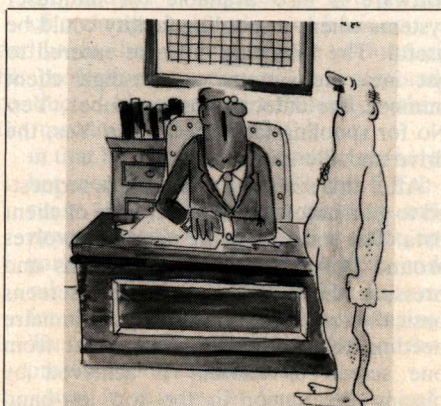
After a line has been entered, the Nominal Ledger description and, where the VAT entering option is selected, the VAT code descriptions, are displayed in reverse video. In Manual entry mode, the total amount posted and the difference between debits and credits is displayed; while in automatic double-entry mode, the gross total posted and the account balance to which the automatic double-entry is being made, are displayed.

The input of prime data is by batch. The computer gives each batch a sequential number, as it does each line in a batch, this number being set to 1 at the year-end close. Batch 0 gives the automatic transfers between accounts and the reversal of accruals. Up to 200 account pairs can be transferred at period end/year end.

Amending an entry in a batch is achieved simply by putting 's' in the top left-hand corner and then entering the line number to be amended. The screen then scrolls until the line to be amended is displayed in the entry line and the immediate line entries before that are shown on the screen.

There is no limit to the number of entries in any one batch. After each entry has been entered, the description is displayed in reverse video.

After the last batch has been entered,



'When you said you'd joined the naturist movement Smilby, I assumed it would be at weekends'

and before returning to the main menu, all the batches are processed and the Nominal Ledger is updated.

Data can be input for a plant register which, although it calculates depreciation and records all the details that one would wish, is not integrated with the rest of the accounts production package.

Budget figures can be entered either monthly, quarterly or annually.

Creating reports

The Working Paper menu offers five reports which the user cannot amend. These can either be displayed on the screen or printed. In display mode, the user can leave what is being displayed at any time and move to another program. This is true of all of the reports.

The first of these reports, the *list of nominal ledger codes*, shows the codes for a particular client, giving both master and client codes. All or a part of the Nominal Ledger can be specified to be printed or displayed.

Second, the *list of prime data* shows the batches of input data entered to date. Any or all of the batches entered for the current year may be printed or displayed at any time before the year-end closedown. Due to lack of space, the narrative is not displayed on the screen.

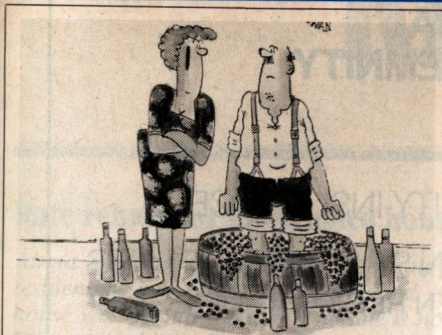
The third report, *accounts schedules*, consists of the Nominal Ledger accounts showing the transactions in detail. It is possible for the report to be restricted to certain account codes, as well as between certain periods. This could be useful for bank reconciliations – eg year's data already posted but just wish to look at first six months' transactions.

The *interrogate nominal* report shows the movement for each calendar month of the year, for current year, last year and budget, as well as the opening and closing balances. This is useful for preparing cash flow and budgets as well as identifying differences on control accounts or for auditing purposes in reviewing the business over the year.

Fifth on the list of Working Paper menu reports is the *trial balance*. This shows a four-column trial balance, giving a p & l statement and balance sheet as well as comparatives, together with the descriptions and account codes.

There are also two other reports available – a draft balance sheet and a draft profit and loss account. Three options are provided under p & l:

1. Specific month and the year to date.
 2. Specific quarter and the year to date.
 3. All four quarters and the year to date.
- It is also possible to compare the actual figures with budget or with last year. In all cases, the period selected, as well as the year-to-date figures, are compared with what has been requested, and a variance is calculated and displayed. The format is fixed and all Nominal Ledger accounts are printed. There is some control over the format upon setting up, dependent on the choice of Nominal Ledger structure. All the Nominal Ledger accounts can be listed in the form of a balance sheet, and any two



'Two more customers, Arnold. A Mr Customs and a Mr Excise'

months in either this year or last year can be accommodated on this report.

User-definable reports

By using the report writer program and a word processing package, it is possible to design any style of report. The IBIS package comes with Wordstar, although other word processing packages may be used. The report writer program offers a large number of options, the first of which is a choice of statutory or management accounts. If statutory accounts are selected, the comparative period will be taken to be last year and the current period will be taken to be this year. If management accounts are selected, then the user specifies the comparative and current periods. These can relate to monthly, quarterly, and annual, as well as budget figures. Any combination can be used except budget figures for last year. This program will produce a report either on disk, on printer or both. The report on disk can be edited with Wordstar using standard word processing techniques. The report can then be printed under Wordstar.

IBIS is prepared to hold the user's hand in helping to design reports. It has built up a library of reports from which the user can choose, and will help to amend reports to personal requirements. The report writing system can cope with a simple source and application of funds statement, but for those, like myself, who do not like showing loss on ordinary activities before taxation under source of funds, but would rather have it under application of funds, the system is unable to cope if you also wish to ensure that the adjustments for items not involving the movement of funds are also in the same slot as the profit or loss. In other situations the system is well able to cope.

This system does not restrict you to using the balance of a Nominal Ledger account only once. This is useful in producing notes to accounts or producing detailed p & l accounts as well as statutory p & l accounts in one report.

It is possible to refer to several Nominal Ledger accounts by a collective reference. For example, *H, 3100, 6F, 3G, L would result in all the accounts relating to selling and distribution expenses being listed with descriptions on the far left of the page, comparatives on the far right and current year figures in the third column from the

right. The user can select the column where the figure should appear.

Bold print and underlining are both supported by the IBIS system. More sophisticated techniques can be used to suppress unwanted narrative when the sum of certain columns equals zero. Using Wordstar, it is easy to change all the zeros to dashes in one simple operation. However, Wordstar does not support proportional spacing.

The software now comes with reports already designed which include the full 1981 Companies Act set of accounts and notes.

Spooler program

The Spooler, which commits reports to disk instead of printing them, is quite easy to use. Only one report name is displayed at a time; hence, it is only possible to request one report for printing at a time, and it is necessary to wait for this to be printed before others can follow. It would be better if all the files available for printing were displayed on the screen in one go, so that all the reports required could be selected at one time.

Training and support

Included in the cost of all IBIS software is training. The company will provide 1.5 days of training with the accounts preparation and management accounting package. We would advise any new purchaser to ensure that he or she gets the manual and training guide and the software well before the training period. The training guide appears sufficient to show the user how to run the package, with the exception of the report designing, which would leave the training period free for the user to clarify any queries and to learn how to use the report writer and to design his own reports.

For 10% of the software cost, IBIS will supply all amendments and enhancements without further charge. Our only comment in this regard is that some of the enhancements have come with instructions which have not been as foolproof and explicit as they should have been. IBIS has promised improvement on this score.

Reviewer's comments

The package, as a whole, is a good one, well designed and thought out and unlikely to cause any problems for the user, it having a full audit trail and sufficiently rigid working paper reports to ensure that any transaction can be fully traced through.

The input system is highly versatile, as well as being quick and easy to use, with sufficient protection against input errors if the check digit is used, and in only accepting balanced journals.

We are particularly impressed with the input system's abilities to repeat automatically part or all of the narrative posting type, account code and VAT code. The 25-character narrative is, for most purposes, sufficient. However, because of the ability to repeat the narrative, the trade-off be-

tween time of inputting and usefulness of the narrative would indicate that a longer, possibly two-line narrative would be helpful. In order to speed input, it is obviously sensible to make the narrative as short and cryptic as possible without losing too much information. The varying options of input which are user-definable provide a flexibility which should enable most users to design input methods suitable for their practices, with sufficient spare slots to deal with the oddball situation under automatic posting.

The ability to post to the comparatives is of great value. It enables the user to produce Management accounts for the new year when the audit for the previous year has not been finalised. By taking a copy of the data for the year under audit and doing a year-end closedown, it is then possible to process month 1 or quarter 1 of the new year for Management account purposes. As soon as the final journal entries are known and the audit is completed, one can then post those final adjustments to the Management accounts data using the last-year option to immediately agree the comparatives to the audited accounts.

The working papers and the IBIS p & l and balance sheet facility provide all the information required in preparing accounts, as well as plenty of management accounting facilities. The reports that are user-designable are also capable of providing not just statutory but also true management accounts; the only shortcoming in this respect has to do with opening and closing stock in that, with monthly accounting for periods which do not start at period 1 (eg in quarters 2, 3 and 4 in the four-quarters report), it is better to show stock as a stock movement.

There are three items that we would like to see added to the system:

1. The ability to deal with more than 12 periods in a financial year.
2. A means for repeating a batch of monthly journals consisting of such things as the monthly depreciation and HP interest charges etc.
3. A report which gives all the figures required for a VAT return in exactly the same position as on a VAT return. Having this as one of the working papers on the IBIS accounts package would facilitate the completion of VAT returns.

Further details: IBIS accounts preparation/management accounting £1,995 (excluding VAT). This includes Wordstar. It is available from IBIS Business Information Systems Ltd, 456/458 Barlow Moor Road, Chorlton-cum-Hardy, Manchester M21 1BQ (telephone 061-860 7123). Microcache and the expansion boards are available from Dataflex Ltd, 238-246 King Street, Hammer-smith, London W6 0RF (telephone 01-748 4176). □

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