



SQL Account[®]

WORKBOOK

ANE Advisory Services Sdn Bhd is established in year 1990 as financial institution offering a broad range of financial services including loans, credit insurance, private equity investments and guarantees. Over the years, the owner Mr. Edward led his team to provide quality financial protections and planning for thousands of individuals, families and businesses throughout the country. But, their existing manual accounting method can't records huge data which cause them trouble. In order to manage the account accurately and speed up the workload, you, as an account manager, were asked by Mr. Edward to computerize all the accounts and transactions.

Lesson 1 Basic Setting

Task 1.1 Setup Company Database

Create a new database in SQL Account System

Database File Name: ACC-0001.FDB

Company Name: ANE ADVISORY SERVICES SDN BHD

Remark: Current Year

File → Logon → Click on the 3 dot button  → Create New Database

Log on to the database you have just created with ADMIN password

Task 1.2 Setup Accounting Year

Please do the setting for Financial Period and System Conversion Date

Tools -> Options -> General Ledger

Financial Period	01/01/2019
System Conversion Date	01/01/2019

Task 1.3 Setup Company Profile

Setup your company profile with registration number, attention, address, email and report header.

File -> Company Profile

Reg. No.	174265338879
Attn	Mr. Edward
Address	Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.
Tel	03-55236255
Fax	03-55236266
Email	info@ane.com.my

Task 1.4 Maintain Chart of Account

Please add following accounts into chart of accounts:

GL -> Maintain Account

Account Type	Account Code	Account Description	Special Type Account	Remarks
Fixed Assets	200-500	Computer		
Fixed Assets	200-505	Accum Deprn - Computer	Accumulated Deprn. Acc	
Current Assets	310-001	Maybank	Bank Account	Sub under 310-000 Cash at bank
Current Assets	310-002	CIMB Bank	Bank Account	Sub under 310-000 Cash at bank
Current Assets	301-000	Sundry Debtors	Customer Control Account	
Current Liabilities	401-000	Sundry Creditors	Supplier Control Account	
Current Liabilities	460-000	EIS-Employee		
Cost of Goods Sold	613-000	Discount Received		
Expenses	927-000	Rental - Office		

Task 1.5 Maintain Customer

Below is the customer's profile, please create the following customer accounts:

**** Please create Agent (Tools -> Maintain Agent) and Area (Tools -> Maintain Area) first before you start this task**

Customer -> Maintain Customer -> New (create new customer)

Debtor's Name	Address, Tel, Fax & email	Attention	Control Account	Agent	Area	Credit Term
Advance Computer Trading	Lot 132, Jalan Salak Tinggi, Seksyen 15, 43500 Semenyih, Selangor, Malaysia.	Mr. Roger	300-000	Brandon	Selangor	30 Days
Euro Sdn Bhd	Level 13, Main Tower, Financial Park Complex, Jalan Merdeka, 87000 Labuan F.T	Ms. Ang	300-000	Brandon	Labuan	60 Days
Perfect Equipment Sdn Bhd	No 2345, Jalan Teluk Air Tawar, Taman Air Tawar Indah, 13050 Butterworth, Penang, Malaysia.	Mr. Mah	300-000	Angeline	Penang	30 Days

Task 1.6 Maintain Supplier

Below is the supplier's profile, please create the following supplier accounts:

** Please create Area (Tools -> Maintain Area) first before you start this task

Supplier -> Maintain Supplier -> New (create new supplier)

Creditor's Name	Address, Tel, Fax & email	Attention	Control Account	Agent	Area
Deluxe Supplier Sdn Bhd	No 17, Jalan Kristal M2/B, Seksyen 7, 40000 Shah Alam, Malaysia	Mr. Ali	400-000	----	Selangor
Lian Huat Trading	No 205, Bagan Seberang, Seberang Jati, 34350 Kuala Kurau, Perak Malaysia	Mr. Eng	400-000	----	Perak
Global Office Resource Sdn Bhd	48, Changkat Bukit Bintang, Bukit Bintang, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.	Mr. Benjamin	400-000	----	Kuala Lumpur

Lesson 2 Opening Balance

Task 2.1 Opening Balance - General Ledger

Please record the opening balance as at 31 Dec 2018:

** For trade debtor (300-XXXXX) and trade creditor (400-XXXXX) details please refer to Task 2 and Task 3.

GL → Maintain Opening Balance

Code	Description	Doc No	Amount (RM)
100-000	Equity	-	145,000.00
200-500	Computer	-	100,000
200-505	Accum Deprn - Computer	-	40,000
310-001	Maybank	-	45,000.00
310-002	CIMB Bank	-	9,847.00
320-000	Cash In Hand	-	1,500.00
330-000	Stock	-	19870.00
300-A0001	Advance Computer Trading	IV-00120	3,250.00
		IV-00121	1,000.00
		IV-00122	560.00
300-E0001	Euro Sdn Bhd	IV-00119	10,600.00
300-P0001	Perfect Equipment Sdn Bhd	IV-00117	12,005.00
		IV-00118	2,566.00
400-L0001	Lian Huat Trading	PI-00033	8,885.00
400-D0001	Deluxe Supplier Sdn Bhd	PI-00032	11,568.00
400-G0001	Global Office Resource Sdn Bhd	PI-00031	745.00

Task 2.2 Opening Balance - Customer

Below is the detail outstanding aging for debtor as at 31 Dec 2018.

GL → Maintain Opening Balance → Trade Debtor → Select your Debtor and press on Debit column (system will lead you to Customer Invoice)

Company : 3 selected
Control A/c : All
Co. Category : All
Agent : All
Area : All
Currency : All
Incl Cancelled : No
Sort By : Code;CompanyName

18/06/19 10:36 AM
ADMIN

Customer 4 Months Aging
As At 31/12/2018

ANE ADVISORY SERVICES SDN BHD (563870-A)

Page 1 of 1

	MTD Pay	Total	Current Mth	1 Month	2 Months	3 Mths & Above
ADVANCE COMPUTER		4,810.00		560.00		4,250.00
IV-00120 05/08/18 30 Days						3,250.00
IV-00121 19/09/18 30 Days						1,000.00
IV-00122 08/11/18 30 Days				560.00		
EURO SDN BHD		10,600.00				10,600.00
IV-00119 04/08/18 30 Days						10,600.00
PERFECT EQUIPMENT SDN		14,571.00		2,566.00		12,005.00
IV-00117 18/06/18 30 Days						12,005.00
IV-00118 23/11/18 30 Days				2,566.00		
Grand Total	0.00	29,981.00	0.00	3,126.00	0.00	26,855.00

Task 2.3 Opening Balance - Supplier

Below is the detail outstanding statement as at 31 Dec 2018.

GL → Maintain Opening Balance → Trade Creditor → Select your Creditor and press on Credit column (system will lead you to Supplier Invoice)

- (a) Check out the statement of supplier Lian Huat Trading as at 31 Dec 2018, which you need to open an outstanding document on supplier side:

LIAN HUAT TRADING																			
No. 205, Bagan Seberang, Seberang Jati, 34350 Kuala Kurau, Perak Malaysia																			
Supplier ANE Advisory Services Sdn bhd Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.				<table border="1"> <tr> <th colspan="2">Statement of Account</th> </tr> <tr> <td>Total Debit</td> <td>8,885.00</td> </tr> <tr> <td>Total Credit</td> <td></td> </tr> <tr> <td>Closing Balance</td> <td>8,885.00</td> </tr> </table>				Statement of Account		Total Debit	8,885.00	Total Credit		Closing Balance	8,885.00				
Statement of Account																			
Total Debit	8,885.00																		
Total Credit																			
Closing Balance	8,885.00																		
Tel Fax																			
Attention Mr. Edward	Supplier Account 400-L0002	Purchase Executive ----	Currency RM	Name ADMIN	Page No 1 of 1	Terms 30 Days	Date 31/12/2018												
Date 31/12/2018	Reference PI-00033	Transaction Description Purchase		Debit 8,885.00	Credit 8,885.00	Balance 8,885.00													
RINGGIT MALAYSIA : EIGHT THOUSAND EIGHT HUNDRED AND EIGHTY FIVE ONLY				RM : 8,885.00															
<table border="1"> <tr> <th>Current Mth</th> <th>1 Month</th> <th>2 Months</th> <th>3 Months</th> <th>4 Months</th> <th>5 Mths & Above</th> </tr> <tr> <td>8,885.00</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>								Current Mth	1 Month	2 Months	3 Months	4 Months	5 Mths & Above	8,885.00	-	-	-	-	-
Current Mth	1 Month	2 Months	3 Months	4 Months	5 Mths & Above														
8,885.00	-	-	-	-	-														
The items and balances shown above will be considered correct unless the company is notified of any discrepancy within fourteen (14) days. Please notify us of any change of address in writing.																			

- (b) Check out the statement of supplier Deluxe Supplier Sdn Bhd as at 31 Dec 2018, which you need to open an outstanding document on supplier side:

DELUXE SUPPLIER SDN BHD

No 17, Jalan Kristal M2/B, Seksyen 7
40000 Shah Alam, Malaysia

Supplier ANE ADVISORY SERVICES SDN BHD Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.						Statement of Account	
Tel Fax						Total Debit 11,568.00 Total Credit Closing Balance 11,568.00	
Attention Mr. Edward	Supplier Account 400-D0002	Purchase Executive ----	Currency RM	Name ADMIN	Page No 1 of 1	Terms 30 Days	Date 31/12/2018
Date 13/09/2018	Reference PI-00032	Transaction Description Purchase			Debit 11,568.00	Credit 11,568.00	Balance 11,568.00
RINGGIT MALAYSIA : ELEVEN THOUSAND FIVE HUNDRED AND SIXTY EIGHT ONLY						RM :	11,568.00

Current Mth	1 Month	2 Months	3 Months	4 Months	5 Mths & Above
-	-	-	11,568.00	-	-

The items and balances shown above will be considered correct unless the company is notified of any discrepancy within fourteen (14) days.
Please notify us of any change of address in writing.

- (c) Check out the statement of supplier Global Office Resource Sdn Bhd as at 31 Dec 2018, which you need to open an outstanding document on supplier side:

GLOBAL OFFICE RESOURCE SDN BHD

48, Changkat Bukit Bintang,
Bukit Bintang, 50200 Kuala Lumpur,
Wilayah Persekutuan Kuala Lumpur.

Supplier ANE ADVISORY SERVICES SDN BHD Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.						Statement of Account	
Tel Fax						Total Debit 745.00 Total Credit Closing Balance 745.00	
Attention Mr. Edward	Supplier Account 400-G0001	Purchase Executive ----	Currency RM	Name ADMIN	Page No 1 of 1	Terms 30 Days	Date 31/12/2018
Date 18/10/2018	Reference PI-00031	Transaction Description Purchase			Debit 745.00	Credit 745.00	Balance 745.00
RINGGIT MALAYSIA : SEVEN HUNDRED AND FORTY FIVE ONLY						RM :	745.00

Current Mth	1 Month	2 Months	3 Months	4 Months	5 Mths & Above
-	-	745.00	-	-	-

The items and balances shown above will be considered correct unless the company is notified of any discrepancy within fourteen (14) days.
Please notify us of any change of address in writing.

Lesson 3 Supplier & Customer

Task 3.1 Supplier Invoice

On 23 January 2019, you had received an invoice from your supplier Global Office Resource Sdn Bhd due to they had help your company to repair a computer. You need to create an invoice as the details as below:

Supplier -> Supplier Invoice -> New (create new invoice)

Global Office Resource Sdn Bhd		
48, Changkat Bukit Bintang, Bukit Bintang, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.		
INVOICE		
Billed To: ANE Advisory Services Sdn Bhd Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur. Attn. : Mr. Edward Tel. : 03-55236255 Fax. : 03-55236266		Invoice No. : IV-00987 Invoice Date : 23/01/2019
Description	Unit Price (RM)	Amount (RM)
Repair Computer	200.00	200.00
Total :		200.00
 Signature		

Task 3.2(a) Supplier Payment

On 04 February 2019, company issued a cheque to Deluxe Supplier Sdn Bhd. Below is the information of the cheque. Please record this payment under Supplier Payment. This payment is used to fully offset the outstanding past invoice.

Supplier -> Supplier Payment -> New (create new payment)

Maybank

STAMP DUTY PAID

AC PAYEE ONLY

Tarikh / Date: 0 4 0 2 1 9
D D M M Y Y

BAYAR / PAY: Deluxe Supplier Sdn Bhd

RINGGIT MALAYSIA: ELEVEN THOUSAND FIVE HUNDRED AND SIXTY EIGHT ONLY

ATAU PEMBAWA / OR BEARER: ** RM11,568.00 **

Cheque No: MBB 03775

JANGAN TANDATANGAN DI BAWAH GARISAN INI / NO SIGNATURE BELOW THIS LINE

Task 3.2(b) Supplier Payment

On the same day, company had transferred RM700.00 to Global Office Resource Sdn Bhd for partially offset the outstanding past invoice by using Maybank2u. Please issue a supplier payment for the details as below.

Supplier -> Supplier Payment -> New (create new payment)

Customer	Date	Payment of Account	Bank	Amount (RM)
Global Office Resource Sdn Bhd	04/02/2019	Partially payment to offset PI-00031	Instant Transfer	700.00

Task 3.3 Supplier Credit Note

A credit note was received on 03 January 2019, due to Global Office Resource Sdn Bhd gives a discount on the outstanding past invoice.

Supplier -> Supplier Credit Note -> New (create new credit note)

CN-00308

Credit Note

Global Office Resource Sdn Bhd

48, Changkat Bukit Bintang, Bukit Bintang,
50200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur.

To:
ANE ADVISORY SERVICES SDN BHD
Suite 2, Jalan Ampang 23,
50200 Kuala Lumpur,
Wilayah Persekutuan Kuala Lumpur.

Date : 03/01/2019

No	Description	Qty	Unit Price (RM)	Amount (RM)
1	Discount on INV-00031	1	45.00	45.00
Total :				45.00

This is computer generated credit note no signature required.

Task 3.4 Customer Invoice

On 01 January 2019, your customer's life insurance expires soon on 15 January 2019. You had contact to your customer and they agreed to renew the insurance contract from 16/01/2019 until 15/01/2020. Before they make payment, they request to get an invoice. Please create an invoice as the details below:

Customer -> Customer Invoice -> New (create new invoice)

Account Code	Customer	Date	Payment of Account	Bank	Amount (RM)
Sales (500-000)	Euro Sdn Bhd	16/01/2019	Life Insurance Renewal – (16/01/2019 – 15/01/2020)	Maybank	5565.20

Task 3.5(a) Customer Payment

On 8 March 2019, Perfect Equipment Sdn Bhd issued a cheque and bank in to your CIMB Bank. Below is the information of the cheque. Please record this payment under Customer Payment. This payment is used to fully offset the outstanding past invoice.

Customer -> Customer Payment -> New (create new payment)



CIMB BANK
CIMB BANK BERHAD (13491-P)

AC PAYEE ONLY

Cukai Setem Sudah Dibayar
35-14151

Tarikh / Date: 08/03/19
D D M M Y Y

BAYAR / PAY: **ANE Advisory Services Sdn Bhd**

RINGGIT MALAYSIA: **Fourteen Thousand Five Hundred And Seventy One Ringgit Only**

ATAU PEMBAWA / OR BEARER: **** RM14,571.00 ****

Cheque No: **CIMB 33233**

93 332330 35011512 0009418050 223

Task 3.5(b) Customer Payment

On 12 March 2019, you received RM1625.00 cash from Advance Computer Trading to pay for their partial outstanding invoice IV-00120.

Customer -> Customer Payment -> New (create new payment)

Customer	Date	Payment of Account	Cheque No	Amount (RM)
Advance Computer Trading	12/03/2019	Partial Payment for IV-00120	CASH	1625.00

Task 3.6 Customer Credit Note

Year 2019 is your company 10 years anniversary, therefore your company had launch a customer loyalty programs for those customer who had used your service more than 5 years, no matter continue service or make payment on this year will give them 10% discount. Euro Sdn Bhd has support your company for 8 years, therefor they can get an extra discount from you when they make payment on year 2019, and credit note is issue on 19 June 2019.

Customer -> Customer Credit Note -> New (create new credit note)



ANE Advisory Services Sdn Bhd (563870-A)
Suite 2, Jalan Ampang 23, 50200 Kuala Lumpur,
Wilayah Persekutuan Kuala Lumpur,
Phone: 03-55236255 Fax: 03-55236266 email: info@ane.com.my

Credit Note

To : Euro Sdn Bhd
Level 13, Main Tower,
Financial Park Complex,
Jalan Merdeka, 87000 Labuan F.T

Date : CN-00020
Date : 19/06/2019
Account : 300-E0001

Attn : Ms. Ang

G/L CODE	DESCRIPTION			Amount(RM)
520-000	Sales - Discount 10%			1,060.00
Doc No	Doc Date	Orig. Amt.	Paid Amt.	
IV-00119	04/08/2018	10,600.00	1,060.00	

RINGGIT MALAYSIA : ONE THOUSAND AND SIXTY ONLY

Total : 1,060.00

All cheques should be crossed and made to
ANE Advisory Services Sdn Bhd

Edward

For ANE Advisory Services Sdn Bhd

Lesson 4 General Ledger

Task 4.1(a) Cash Book Entry - PV

On 28 February 2019, need to release staff salaries to all the workers. Therefore, you need to issue cash book entry (Payment Voucher) payment by Maybank cheque (MBB-21658) to the worker Nicole Anderson.

You may refer to the information below to fill in the general ledger code and amount.

Payment To / Description: Salaries - Nicole Anderson (February 2019)

GL -> Cash Book Entry -> New PV (create new cash book)

GL Code	Amount
Salaries (904-000)	RM3000.00
Overtime (914-000)	RM80.00
EPF-Employee (420-000)	-RM330.00
SOCSSO-Employee (430-000)	-RM14.75
EIS-Employee(460-000)	-RM5.90

Task 4.1(b) Cash Book Entry - PV

On 05 March 2019, company received a bill from Tenaga Nasional. In order to pay the electricity bill, you need to issue a cash book entry (Payment Voucher) to **bank in** the electricity fee by using Maybank Online Account. You may refer to the information below to fill in the general ledger code and amount.

Payment To / Description: Tenaga Nasional

GL -> Cash Book Entry -> New PV (create new cash book)

BIL ELEKTRIK ANDA				TENAGA NASIONAL	
No. Akaun	: 220001234512				
No. Kontrak	: 1002000				
Deposit	: RM350.00				
No. Invois	: 10001234				
			TERIMA KASIH Kerana Membayar Dalam Tempoh 30 Hari TNB Careline 1-300-88-5454		
Jumlah Perlu Dibayar RM311.90			Tarikh Bil 03 mar 2019		
	Amaun	Bayar Sebelum			
Tunggakan	RM 0.00	Terima kasih			
Caj Semasa	RM 311.88				
Penggenapan	RM 0.02				
Jumlah Bil	RM 311.90	01.11.2018			
	Amaun	Tarikh			
Bil Terdahulu	RM 526.85	02.08.2018			
Bayaran Akhir	RM 526.85	30.08.2018			
Jenis Bacaan	Bacaan Sebenar				
Tempoh Bil : 03.09.2018 - 03.10.2018 (31 Hari)			Faktor Prorata 1.00000		
Tarif : A : Kediaman					
Blok Tarif (kWh)	Blok Prorata (kWh)	Kadar (RM)	Amaun (RM)		
200	200	0.218	43.60		
100	100	0.334	33.40		
300	300	0.516	154.80		
300	130	0.546	70.98		
Jumlah	730		302.78		
Keterangan		Tidak Kena ST	Kena ST	Jumlah	
Kegunaan kWh	kWh	600	130	730	
Kegunaan	RM	231.80	70.98	302.78	
Kegunaan Bulan Semasa	RM	231.80	70.98	302.78	
Service Tax (6%)				4.26	
KWTB8 (1.6%)				4.84	
Caj Semasa	RM	311.88			
No Meter	Bacaan Meter		Kegunaan	Unit	
	Dahulu	Semasa			
311201234	28470	29200	730	kWh	
Subsidi 1.35 sen/kWh dibiayai Kerajaan Persekutuan RM 10.61					
Service Tax (ST) 6% bagi penggunaan Domestik melebihi 600 kWh					
Bayaran melalui cek sah setelah penjelasan cek oleh bank					

GL Code	Amount	Cheque No
Water & Electricity (907-000)	RM311.90	GIRO

Task 4.1(c) Cash Book Entry - PV

On 8 March 2019, you received a toll claim RM36.20 from Nancy, and you pay her by using **Cash In Hand**.

You may refer to the information below to fill in the general ledger code and amount.

Payment To / Description: Toll Claim - Nancy

GL -> Cash Book Entry -> New PV (create new cash book)



GL Code	Amount
Toll, Parking & Fined (916-000)	RM36.20

Task 4.2 Cash Book Entry - OR

On 1 February 2019, you had received RM1000 from Mr Lee Kiat Chua for rental paid.

Received From / Description: Rental – Mr Lee Kiat Chua

GL -> Cash Book Entry -> New OR (create new cash book)



Received From	Received In	Date	GL Code	Amount
Lee Kiat Chua (by Maybank2U)	Maybank (Transfer)	01/02/2019	Rental - Office (927-000)	RM1000.00

Task 4.3(a) Journal Entry

On 01 January 2019, company need to record the depreciation of Fixed Asset with **straight line method** of 10% in journal entry for computer account which company had purchase whole company computer for RM100,000 with an estimated salvage value of RM20,000 and a useful life of 10 years. And this is the 5th year using the computer. Please issue a journal entry to fulfill the scenario as above.

Description: Depreciation of Fixed Assets

GL -> Journal Entry -> New (create new journal entry)

$RM100,000 - RM20,000 = RM80,000 / 10 \text{ years} = RM8,000 \text{ annual depreciation amount}$

$RM100,000 - RM8,000(1^{st} \text{ year}) - RM8,000(2^{nd} \text{ year}) - RM8,000(3^{rd} \text{ year}) - RM8,000(4^{th} \text{ year}) - RM8,000(5^{th} \text{ year}) = RM60,000(\text{Book Value of end year 2019})$

Task 4.4(b) Journal Entry

Your company plan to buy 10 sets of computers to increase the efficiency of work. The computer shop had 10% discount if you pay by using CIMB bank, but CIMB bank had insufficient amount currently, therefore, you need to transfer RM500.00 from Maybank to CIMB Bank to buy the computers on 08 February 2019. Please issue a journal entry for the above scenario and refer to the details below.

Description: Internal Bank Transfer

GL -> Journal Entry -> New (create new journal entry)



Task 4.5 Stock Closing Balance

Please enter Closing Stock Balance RM 20,507.00 as at 30/06/2019.

GL -> Maintain Stock Value -> Edit (choose existing stock value, and choose year 2019 and fill in the amount at 30-Jun)