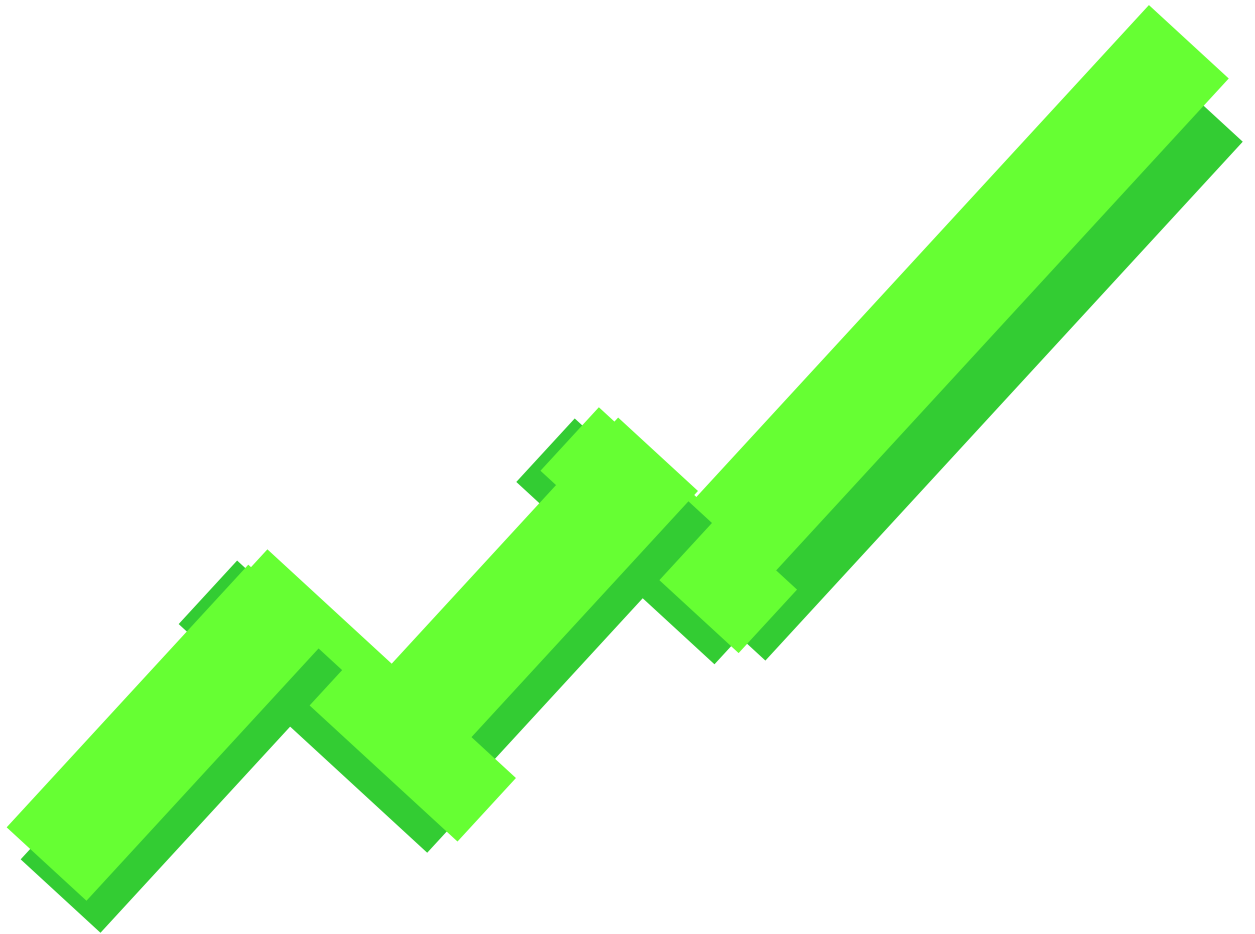


# 應收帳款帳齡分析



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### 案例. 應收帳款帳齡分析

南台業務經理要求小陳針對該公司交易型態為” IN” 的應收帳款 (AR.fil)，以到期日 (Due Date) 為基準，分析截至 2000/10/31 止，客戶逾期未收帳款金額為何？並以下列帳齡來估計可能發生的呆帳金額為何？

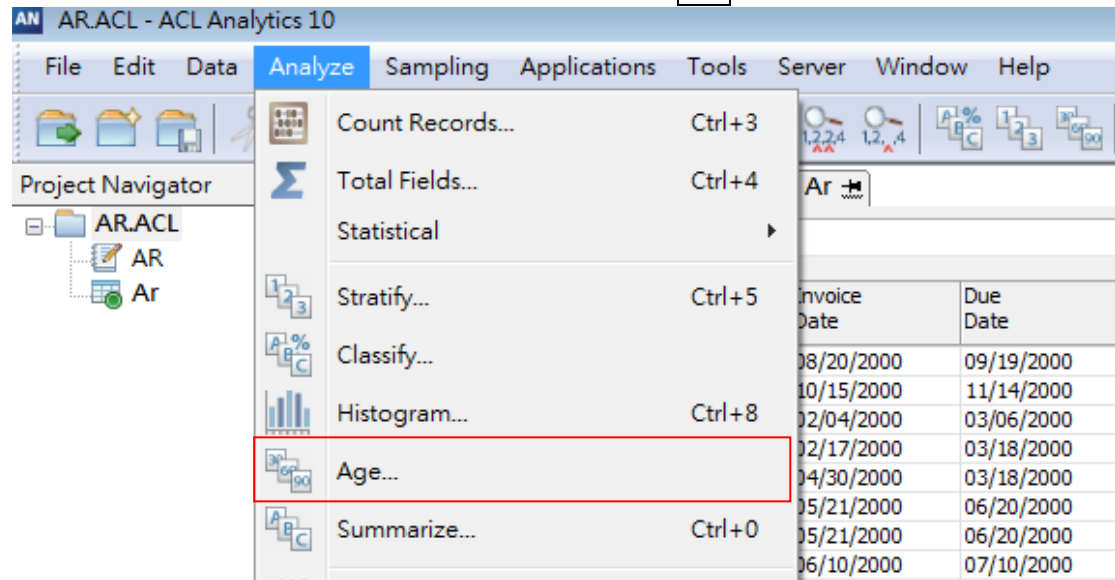
帳齡期間(天數)	呆帳比率
<0	0%
0~29	1%
30~89	5%
90~180	10%
>180	50%

然而小陳對於電腦軟體並不在行，因此請求你幫忙完成下列工作？

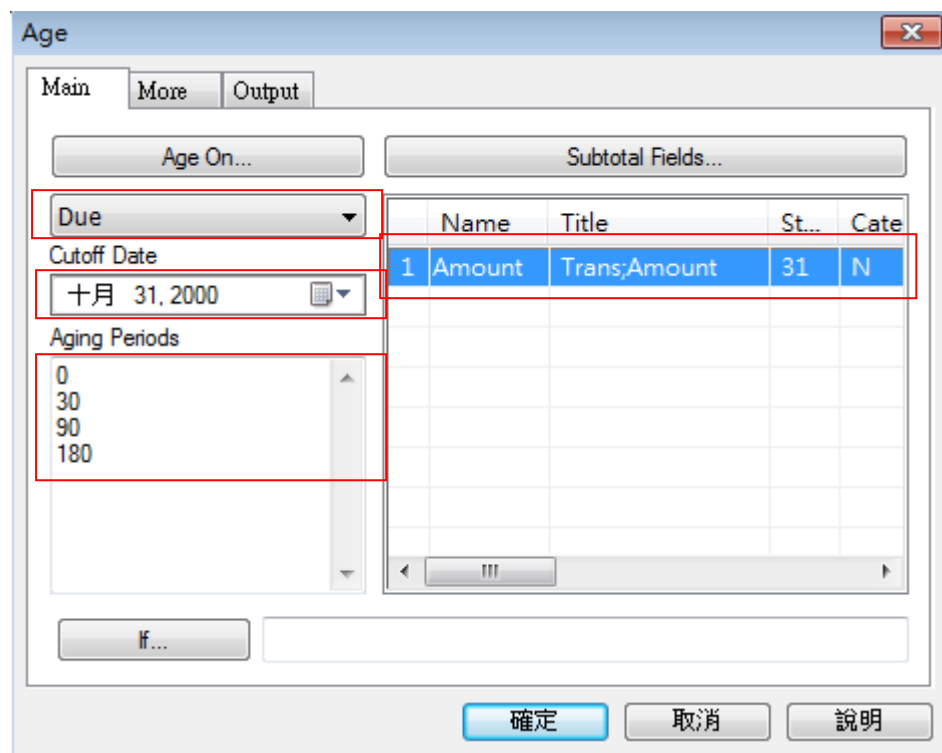
請依上列帳齡期間編製帳齡期間呆帳分析表，產生一個計算欄位 Bad\_Account，欄位說明(Alternate Column Title)為呆帳（計算至整數），以便瞭解公司不同帳齡期間其可能發生呆帳的總金額，並將結果存成 Aging\_Period.txt，表頭：帳齡期間呆帳分析表，表尾：製表人:班級、學號、姓名。

## 解析

步驟 1 將 AR 專案開啟後，選擇 Analyze 底下的 Age。



步驟 2 在 Age On(用哪個日期評估呆帳)底下選擇 Due，  
Cutoff Date(分析截止日)輸入十月 31.2000，  
Aging Periods(分析期間)輸入 0.30.90.180，  
Subtotal Fields(加總欄位)選取 Amount。  
按下確定鈕。



步驟 3 點選<0 連結。

Welcome | A. | Age

**As of:** 12/11/2015 10:12:53  
**Command:** [AGE ON Due CUTOFF 20001031 INTERVAL 0,30,90,180 SUBTOTAL Amount TO SCREEN](#)  
**Table:** Ar

Minimum encountered was -61  
 Maximum encountered was 304

Days	Count	Percent of Count	Percent of Field	Trans Amount
<a href="#">&lt;0</a>	432	55.96%	50.35%	236,064.49
<a href="#">0 - 29</a>	59	7.64%	2.59%	12,144.23
<a href="#">30 - 89</a>	16	2.07%	0.66%	3,114.72
<a href="#">90 - 180</a>	9	1.17%	0.61%	2,857.34
<a href="#">&gt;180</a>	256	33.16%	45.79%	214,699.91
<b>Totals</b>	772	100%	100%	468,880.69

步驟 4 點選連結以後如下圖，複製函數到記事本。再依序複製 0-29、30-89、90-180、>180 函數。

Welcome Ar Age

Filter: (AGE(Due,'20001031') < 0)

	Cust Number	Invoice Date	Due Date	Ref No	Trans Type	Trans Amount
2	795401	10/15/2000	11/14/2000	206300	IN	225.87
23	812465	08/21/2000	11/29/2000	213227	IN	3,582.98
26	065003	08/31/2000	11/29/2000	213248	IN	874.97
30	262001	09/02/2000	12/01/2000	213294	IN	810.12
32	065003	09/02/2000	12/01/2000	213277	IN	1,280.20
33	065003	09/02/2000	12/01/2000	213296	IN	945.40
34	641464	09/02/2000	12/01/2000	213297	IN	665.28
36	262001	09/03/2000	12/02/2000	213299	IN	1,215.54
37	925007	09/03/2000	12/02/2000	213304	IN	614.78
41	501657	09/03/2000	12/02/2000	213326	IN	945.40
43	925007	09/03/2000	12/02/2000	213318	IN	1,418.09
45	925007	09/04/2000	12/03/2000	213342	IN	662.11
47	025007	09/04/2000	12/03/2000	213370	IN	645.40

新文字文件 - 記事本

檔案(F) 編輯(E) 格式(O) 檢視(V) 說明(H)

```
(AGE(Due,'20001031') < 0)
(AGE(Due,'20001031') >= 0 AND AGE(Due,'20001031') <= 29)
(AGE(Due,'20001031') >= 30 AND AGE(Due,'20001031') <= 89)
(AGE(Due,'20001031') >= 90 AND AGE(Due,'20001031') <= 180)
(AGE(Due,'20001031') > 180)
```

步驟 6 在 Edit 底下選取 Table Layout(或是直接按 Ctrl+I)，再點選 **Add a New Expression**。

AN AR.ACL - ACL Analytics 10

Table Layout - Ar [ C:\Users\uSer\Desktop\AR\Ar.fil ]

Table Layout Options Edit Fields/Expressions Add a New Data Filter

All fields

Name	Title	St...	Category	Leng...	Decimals	Type	If test
Amount	Trans;Amount	31	N	10	2	NUME...	
Date	Invoice;Date	7	D	8	0	DATET...	
Due	Due;Date	15	D	8	0	DATET...	
No	Cust;Number	1	C	6	0	ASCII	
Ref	Ref;No	23	C	6	0	ASCII	
Type	Trans;Type	29	C	2	0	ASCII	

ASCII	.....10.....	.....20.....	.....30.....	.....40.....	.....50.....	.....60.....	.....
1	7954012000082020000919205605CN			-474.70			
2	7954012000101520001114206300IN			225.87			

步驟 7 在 **Name** 輸入呆帳金額、  
**Default Value** 輸入 0 (因為呆帳計算至整數)、  
 點選 **If** 開啟視窗。

AN AR.ACL - ACL Analytics 10

Table Layout - Ar [ C:\Users\uSer\Desktop\AR\Ar.fil ]

Table Layout Options Edit Fields/Expressions Add a New Data Filter

Name: 呆帳金額

Default Value: 0

Format: [ ]

Width: [ ]

Alternate Column Title: [ ]

**If...**

Condition

Suppress Totals

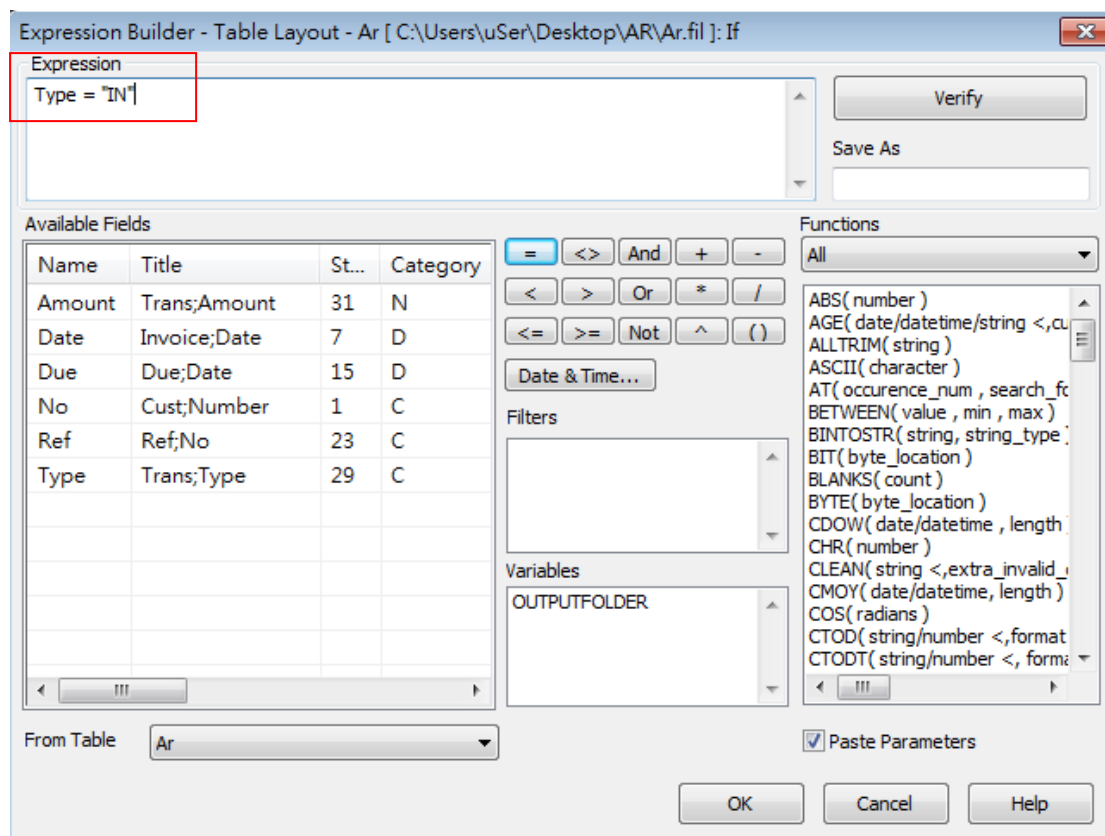
Static

Datetime

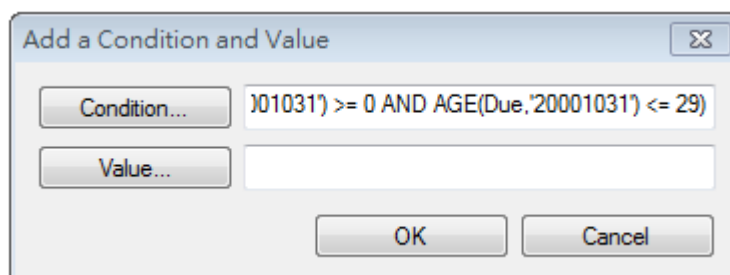
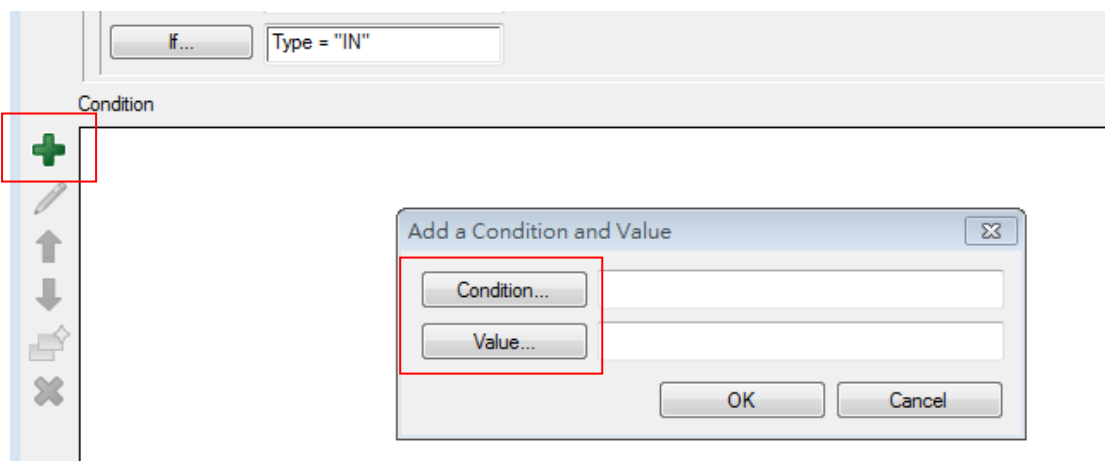
Control Total

Default Filter

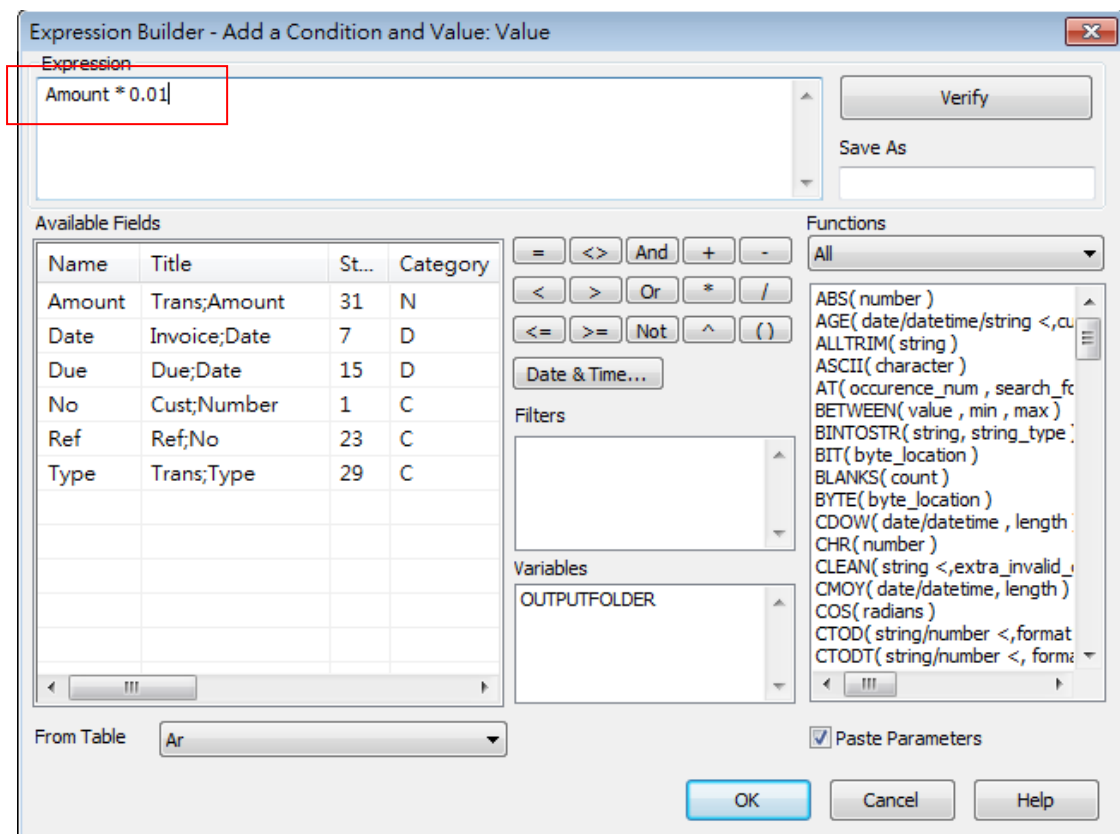
步驟 8 輸入 Type=" IN" ，按下 OK



步驟 9 按下左邊綠色加號(Insert a Condition)，把之前複製的函數貼到 condition 內 (第一個函數不用貼上，因為無符合條件式之情況將會顯示 0)。  
再按下 Value。



步驟 10 輸入 Amount\*每個呆帳期間對應的呆帳比率。



步驟 11 依序輸入各個函數和呆帳比率後，呈現此畫面。

Condition	Value
(AGE(Due, '20001031') >= 0 AND AGE(Due, '20001031') <= 29)	Amount * 0.01
(AGE(Due, '20001031') >= 30 AND AGE(Due, '20001031') <= 89)	Amount * 0.05
(AGE(Due, '20001031') >= 90 AND AGE(Due, '20001031') <= 180)	Amount * 0.1
(AGE(Due, '20001031') > 180)	Amount * 0.5

步驟 12 回到 Age 頁面，雙點擊 Command 的藍色連結，會跳出 Age 的小視窗。



在 Subtotal Fields 多選取 呆帳金額(可按 Ctrl)後，按下確定紐。

As of: 12/11/2015 10:12:53  
 Command: AGE ON Due CUTOFF 20001031 INTERVAL 0,30,90,180 SUBTOTAL Amount TO SCREEN  
 Table: Ar

Minimum encountered was -61  
 Maximum encountered was 304

Days	Count	Percent of Count	Percent of Field	Trans Amount
<0	432	55.96%	50.35%	236,064.49
0 - 29	59	7.64%	2.59%	12,144.23
30 - 89	16	2.07%	0.66%	3,114.72
90 - 180	9	1.17%	0.61%	2,857.34
>180	256	33.16%	45.79%	214,699.91
<b>Totals</b>	<b>772</b>	<b>100%</b>	<b>100%</b>	<b>468,880.69</b>

Age dialog box details:  
 Due: [Dropdown]  
 Cutoff Date: 十月 31, 2000  
 Aging Periods: 0, 30, 90, 180  
 Subtotal Fields table:  

	Name	Title	St	Cate
1	Amount	Trans:Amount	31	N
2	呆帳金額	呆帳金額	0	N

步驟 13 回到 AR 頁面，在表格空白處按下右鍵，選取 Add Columns(新增欄位)，加入 呆帳金額。按下 ok 後會看到每一筆應收帳款的呆帳金額。

180.92
1,610.87
(1,298.43)
(12.23)
737.36
(37.15)
1,524.32
539.97
8.85
(212.56)
(76.01)
(121.11)
(80.74)
(74.97)
(10.70)
(80.74)
(12.81)
(18.34)
2,151.72
1,469.77
3,582.98
475.99
251.81
874.97
(80.74)
1.666.37

Context menu options:  
 Copy  
 Add Columns  
 Remove Selected Columns  
 Modify Columns  
 Resize All Columns  
 Quick Filter  
 Quick Sort Ascending  
 Quick Sort Descending  
 Quick Sort Off  
 Graph Selected Data  
 Edit Note  
 Select View Fonts  
 Properties

Add Columns ✕

Available Fields

Name	Title	St...	Categor
Amount	Trans;Amount	31	N
Date	Invoice;Date	7	D
Due	Due;Date	15	D
No	Cust;Number	1	C
Ref	Ref;No	23	C
Type	Trans;Type	29	C
呆帳金額	呆帳金額	0	N

Selected Fields

呆帳金額

-->    <--

Add All    Clear All    Expr...    Edit...

From Table Ar

OK
Cancel
Help

	Trans Type	Trans Amount	呆帳金額
5	CN	(474.70)	0
0	IN	225.87	0
7	IN	180.92	90
5	IN	1,610.87	805
5	TR	(1,298.43)	0
4	CN	(12.23)	0
7	IN	737.36	74
2	CN	(37.15)	0
4	IN	1,524.32	152
6	PM	539.97	0
2	IN	8.85	0
3	CN	(212.56)	0
4	CN	(76.01)	0
5	CN	(121.11)	0
5	CN	(80.74)	0
7	CN	(74.97)	0
3	CN	(10.70)	0
3	CN	(80.74)	0

步驟 14 回到 Age 頁面，雙點擊 Command 的藍色連結，會跳出 Age 的小視窗。  
點選 **Output** 輸入以下資料。案下確定鈕。

The screenshot shows the 'Age' dialog box with the 'Output' tab selected. The 'To' section has three radio buttons: 'Screen', 'Print', and 'File', with 'File' selected. The 'As' section has a 'File Type' dropdown set to 'Unicode Text File' and a 'Name...' field containing 'Aging\_Period'. The 'Optional' section has a 'Header...' field containing '帳齡期間呆帳分析表' and a 'Footer...' field containing '會資三甲.4A2A0091.陳怡軒'. At the bottom are buttons for '確定', '取消', and '說明'.

步驟 15 開啟記事本檔案，分析完成。

Aging\_Period.TXT - 記事本  
檔案(F) 編輯(E) 格式(O) 檢視(V) 說明(H)

| Page ... 1 12/11/2015 11:04:24  
Produced with ACL by: Sounthern Taiwan University - EDUC

帳齡期間呆帳分析表

```
<<< AGE over 0-> 180 >>>
>>> Minimum encountered was -61
>>> Maximum encountered was 304
```

Due	Count	<-- %	% -->	Trans Amount	呆帳金額
< 0	432	55.96%	50.35%	236,064.49	0
0 -> 29	59	7.64%	2.59%	12,144.23	221
30 -> 89	16	2.07%	0.66%	3,114.72	218
90 -> 180	9	1.17%	0.61%	2,857.34	517
> 180	256	33.16%	45.79%	214,699.91	110260
	772	100.00%	100.00%	468,880.69	111216

製表人:會資三甲.4A2A0091.陳怡軒