

A C L

# 應收帳款帳齡分析

科系：會計資訊系

班級：三年甲班

學號：4A2A0017

姓名：陳孟涵

指導老師：何威德 老師



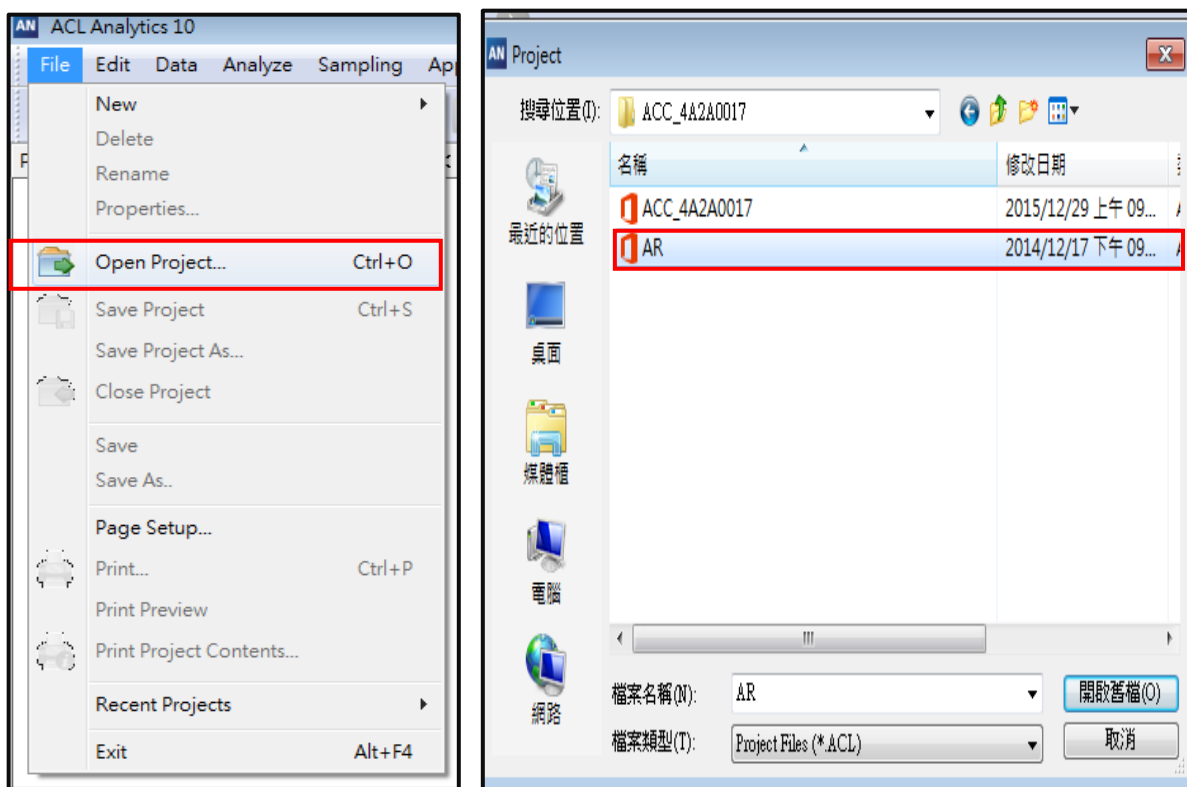
### 案例. 應收帳款帳齡分析

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？

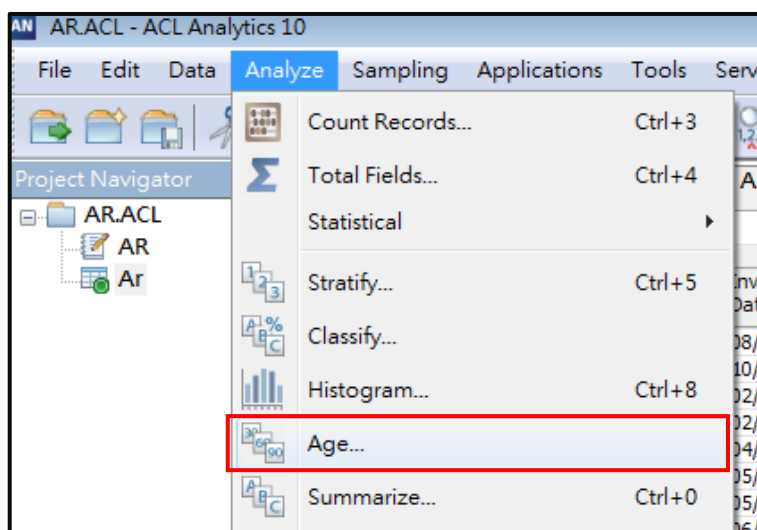
帳齡期間(天數)	呆帳比率
<0	0%
0~29	1%
30~89	5%
90~180	10%
>180	50%

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。

### STEP 01 打開專案 Open Project，開啟【AR】專案



**STEP 02 開啟工作列上 Analyze 裡的【Age】**

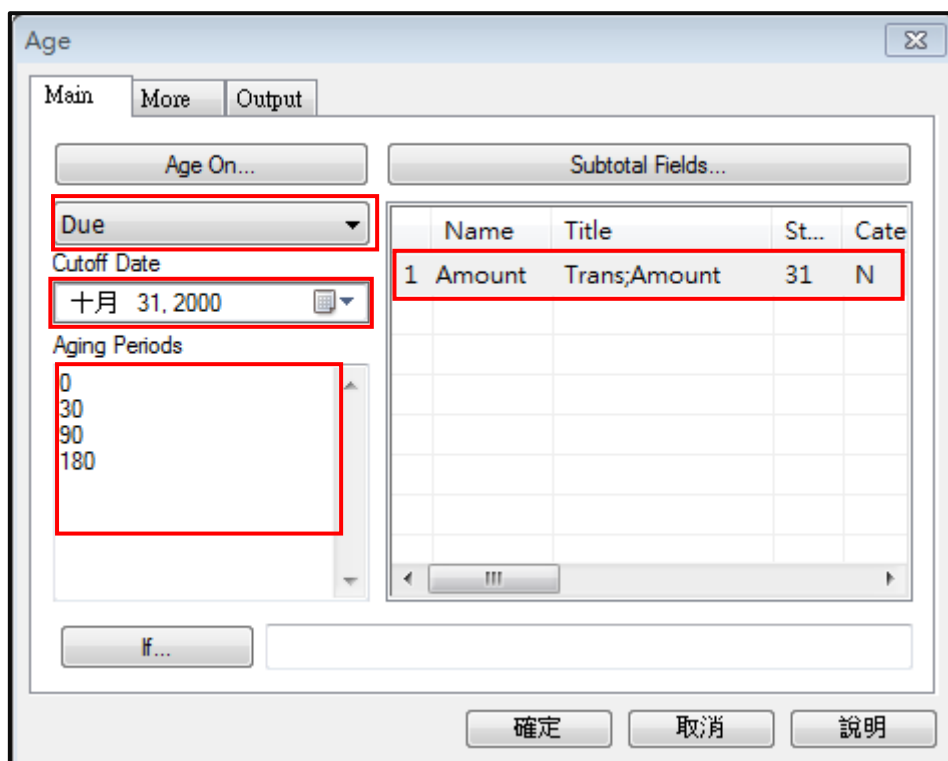


**STEP 03 將 Age On 選為【Due】**

Cutoff Date 為【2000. 10. 31】

Subtotal Fields 選取【Amount】

Aging Periods 依照帳齡期間分別為【0、30、90、180】



STEP 04 按下確定後，會出現以下畫面，點選：【<0】

AR.ACL - ACL Analytics 10

File Edit Data Analyze Sampling Applications Tools Server Window Help

Project Navigator

AR.ACL  
AR  
Ar

Welcome | A. | AR | Age

As of: 12/29/2015 09:21:38  
Command: AGE ON Due CUTOFF 2000.1031 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
Totals	772	100%	100%	468,880.69

STEP 05 在 Filter 處複製【<0】的函數，貼製記事本

AR.ACL - ACL Analytics 10

File Edit Data Analyze Sampling Applications Tools Server Window Help

Project Navigator

AR.ACL  
AR  
Ar

Welcome | Ar | 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

STEP 06 分別將【0-29】【30-89】、【90-180】、【>180】的函數，複製到記事本

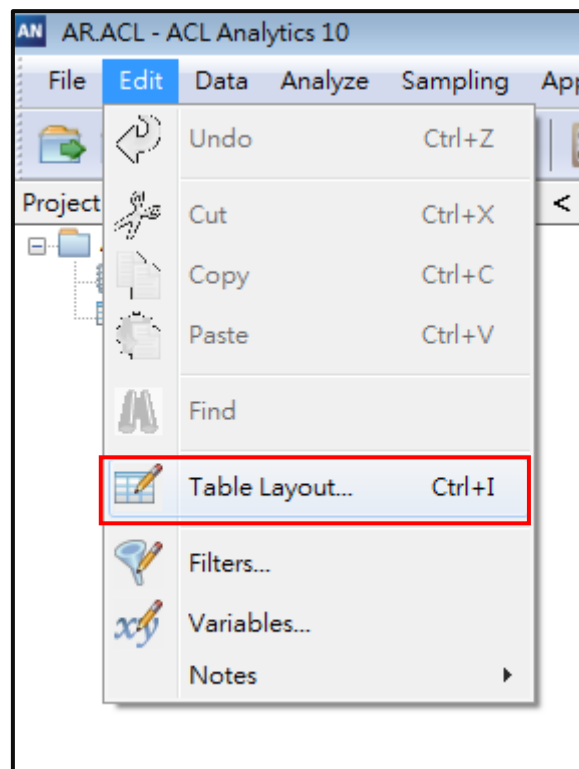
```

(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)
    
```

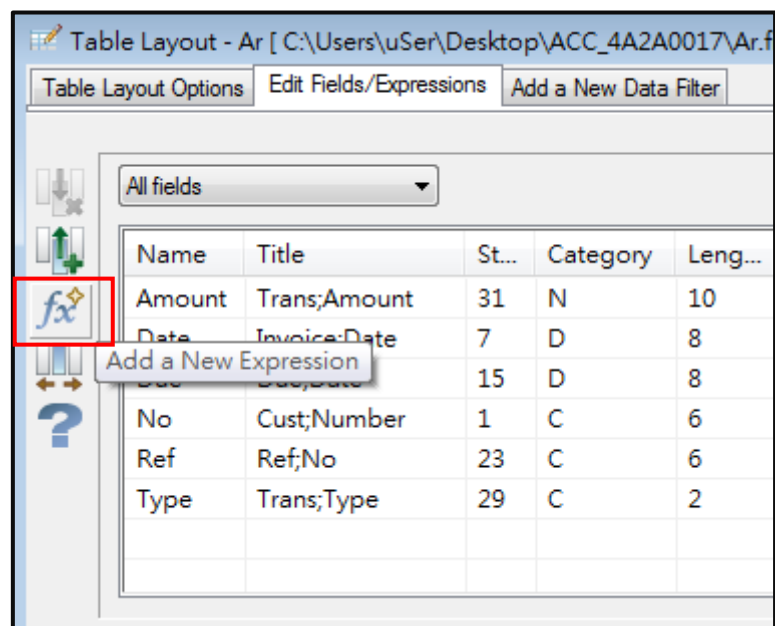
STEP 07 回到 Ar，並將 Filter 的函數清除

	Cust Number	Invoice Date	Due Date	Ref No	Trans Type	Trans Amount
1	795401	08/20/2000	09/19/2000	205605	CN	(474.70)
2	795401	10/15/2000	11/14/2000	206300	IN	225.87
3	795401	02/04/2000	03/06/2000	207137	IN	180.92
4	516372	02/17/2000	03/18/2000	211206	IN	1,610.87
5	516372	04/30/2000	03/18/2000	211206	TR	(1,298.43)
6	518008	05/21/2000	06/20/2000	212334	CN	(12.23)
7	784647	05/21/2000	06/20/2000	212297	IN	737.36
8	518008	06/10/2000	07/10/2000	212592	CN	(37.15)
9	501657	06/30/2000	07/30/2000	212824	IN	1,524.32
10	222006	07/17/2000	01/01/2000	43614X	PM	539.97
11	230575	07/28/2000	08/27/2000	213052	IN	8.85
12	516372	08/10/2000	09/09/2000	213133	CN	(212.56)
13	516372	08/10/2000	09/09/2000	213134	CN	(76.01)
14	516372	08/10/2000	09/09/2000	213135	CN	(121.11)
15	516372	08/10/2000	09/09/2000	213136	CN	(80.74)
16	516372	08/10/2000	09/09/2000	213137	CN	(74.97)
17	516372	08/10/2000	09/09/2000	213138	CN	(10.70)
18	516372	08/10/2000	09/09/2000	213139	CN	(80.74)
19	516372	08/10/2000	09/09/2000	213151	CN	(12.81)
20	516372	08/17/2000	09/16/2000	213204	CN	(18.34)
21	836004	08/17/2000	09/16/2000	213194	IN	2,151.72
22	836004	08/17/2000	09/16/2000	213184	IN	1,469.77
23	812465	08/21/2000	11/29/2000	213227	IN	3,582.98
24	836004	08/27/2000	09/26/2000	213240	IN	475.99
25	478604	08/28/2000	09/27/2000	213256	IN	251.81
26	065003	08/31/2000	11/29/2000	213248	IN	874.97
27	516372	08/31/2000	09/30/2000	213285	CN	(80.74)

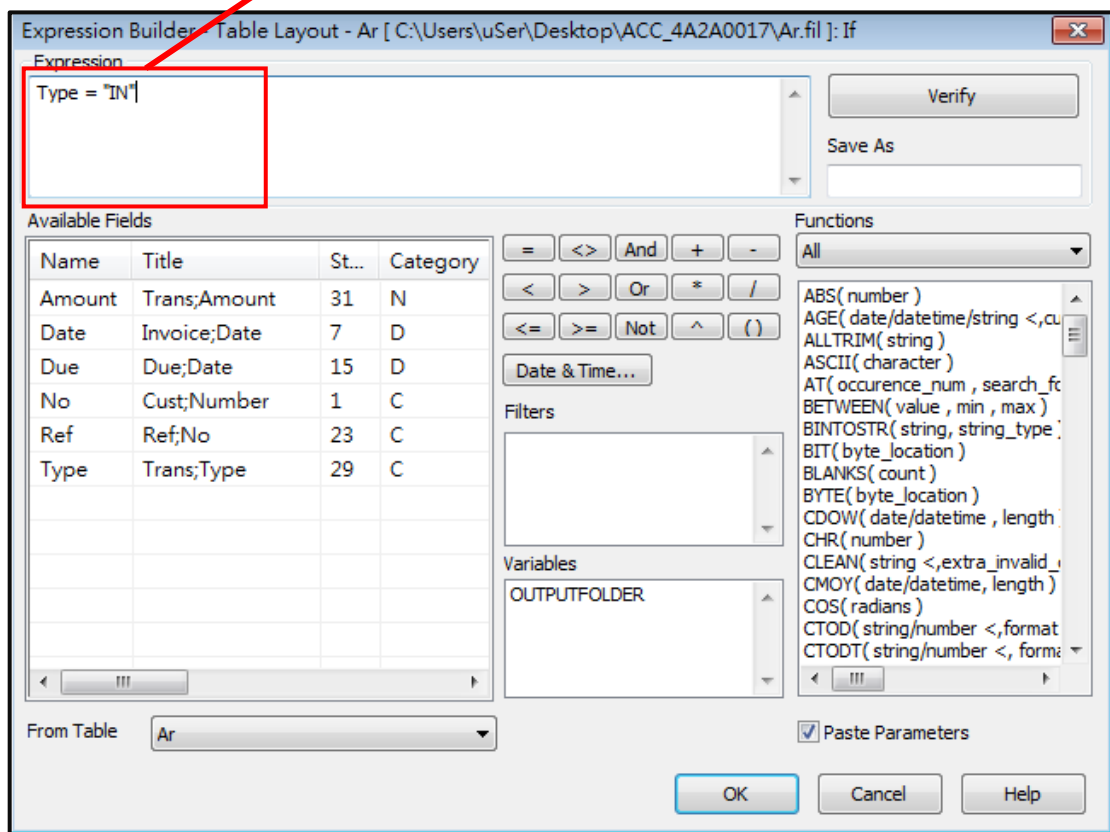
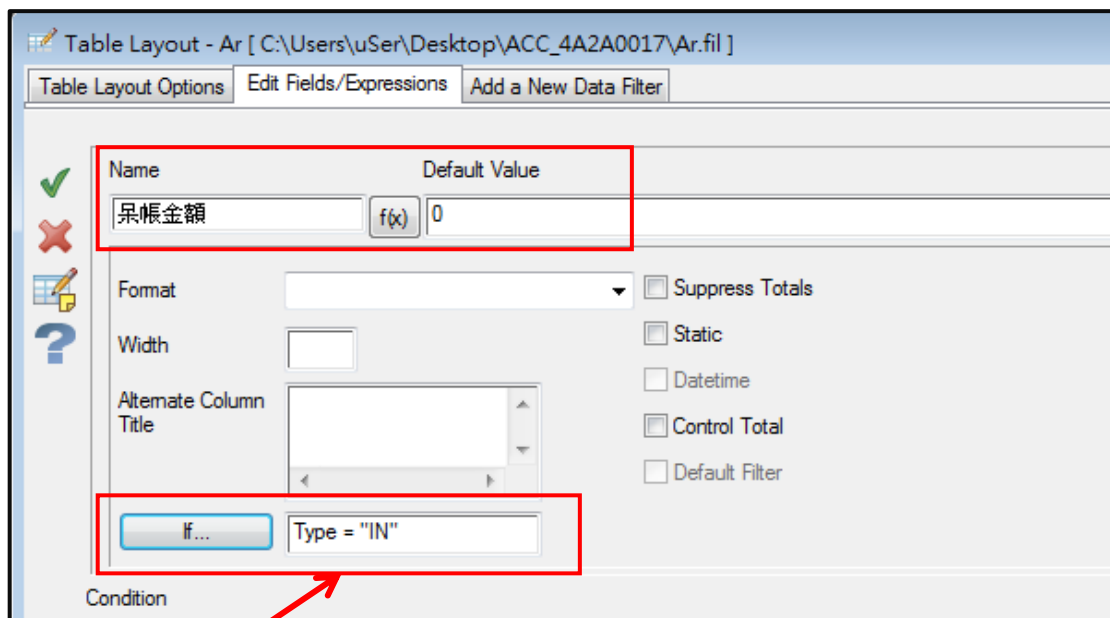
STEP 08 點選工作列 Edit 內的【Table Layout】



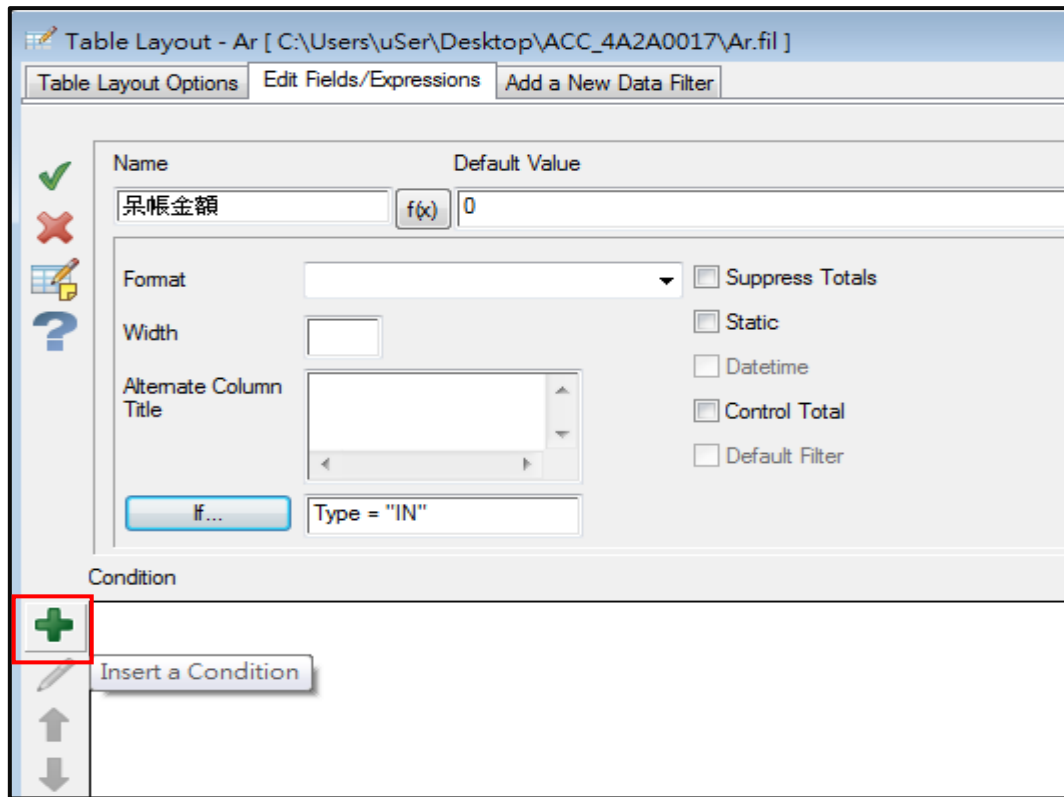
STEP 09 點選 Add a New Expression



**STEP 10 新增【呆帳金額】函數條件為【0】，交易型態為【IN】的應收帳款**

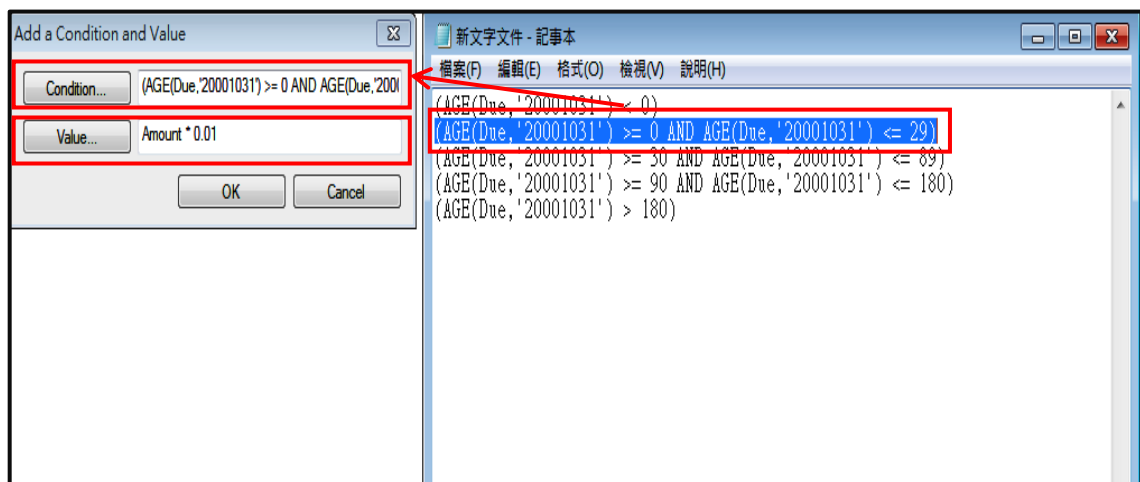


## STEP 11 點選 Insert a Condition



STEP 12 將記事本從【0-29】的函數複製至新新增的 Condition Value 呆帳比率為 1%，輸入  $\text{Amount} * 0.01$

注意：因為帳齡期間【<0】的呆帳比率為 0，可不用新增至函數中





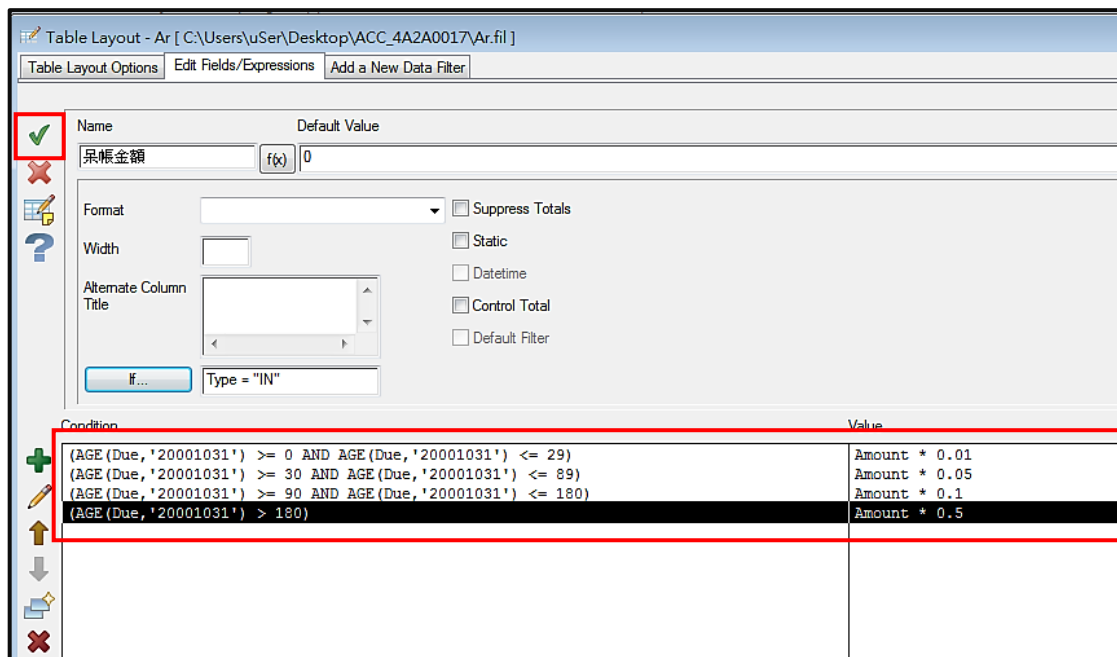
**STEP 13** 分別將剩下的帳齡期間函數新增至 Condition

【30-89】呆帳比率 5%

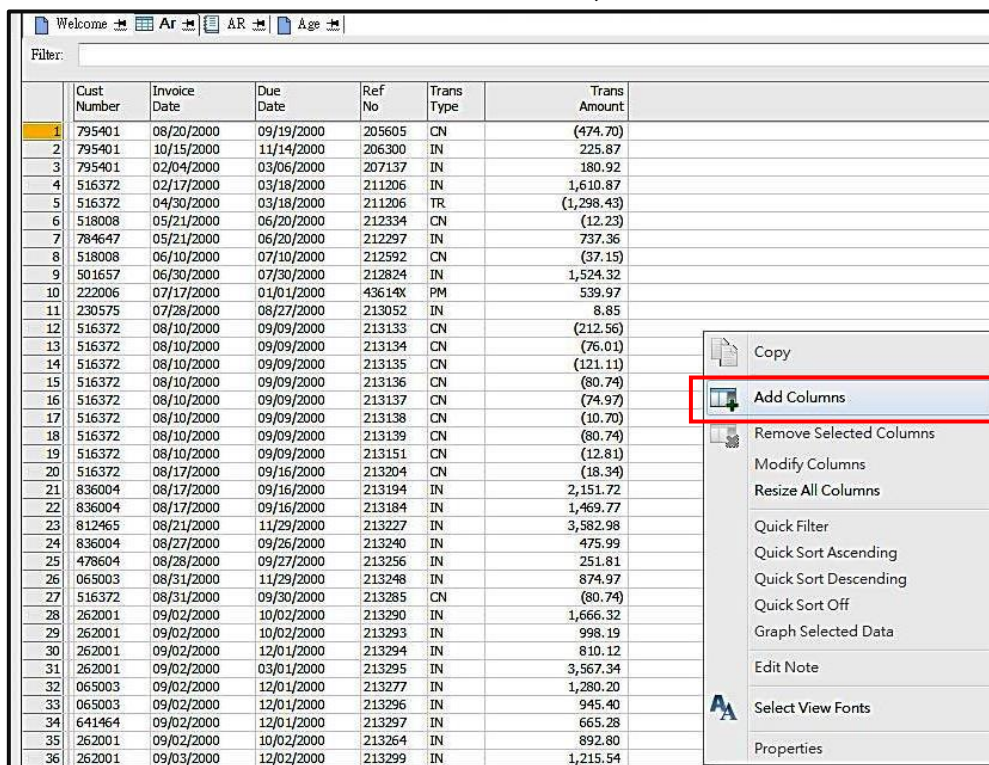
【90-180】呆帳比率 10%

【>180】呆帳比率 50%

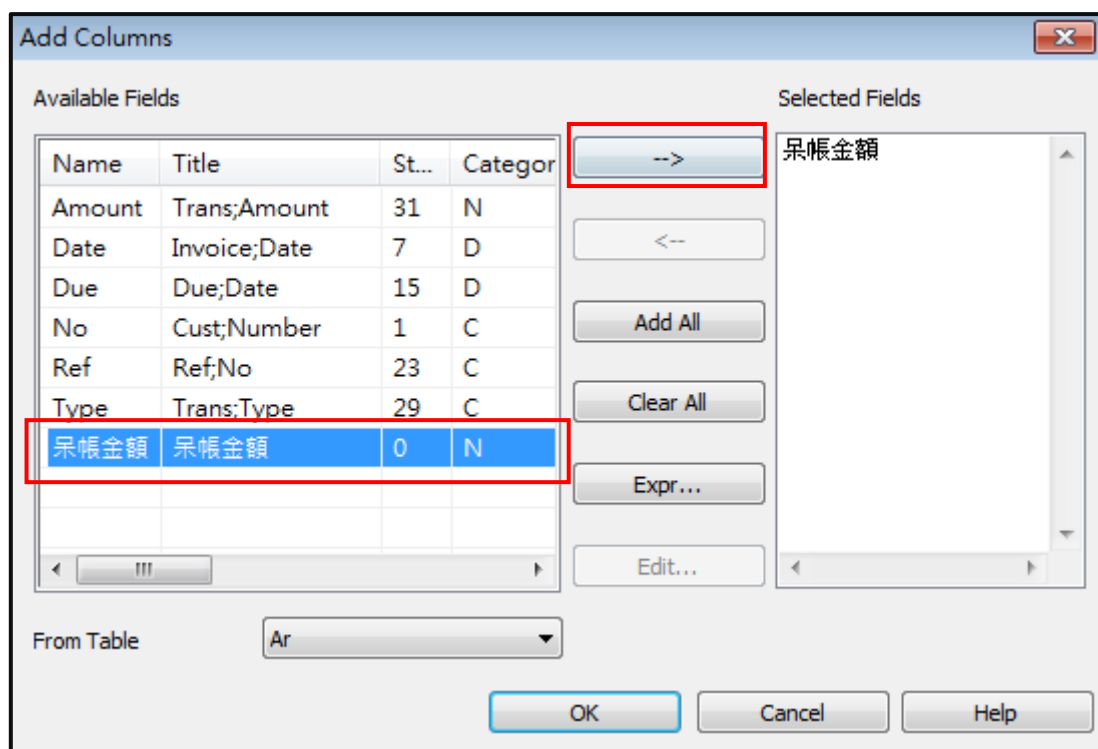
完成此 Table layout



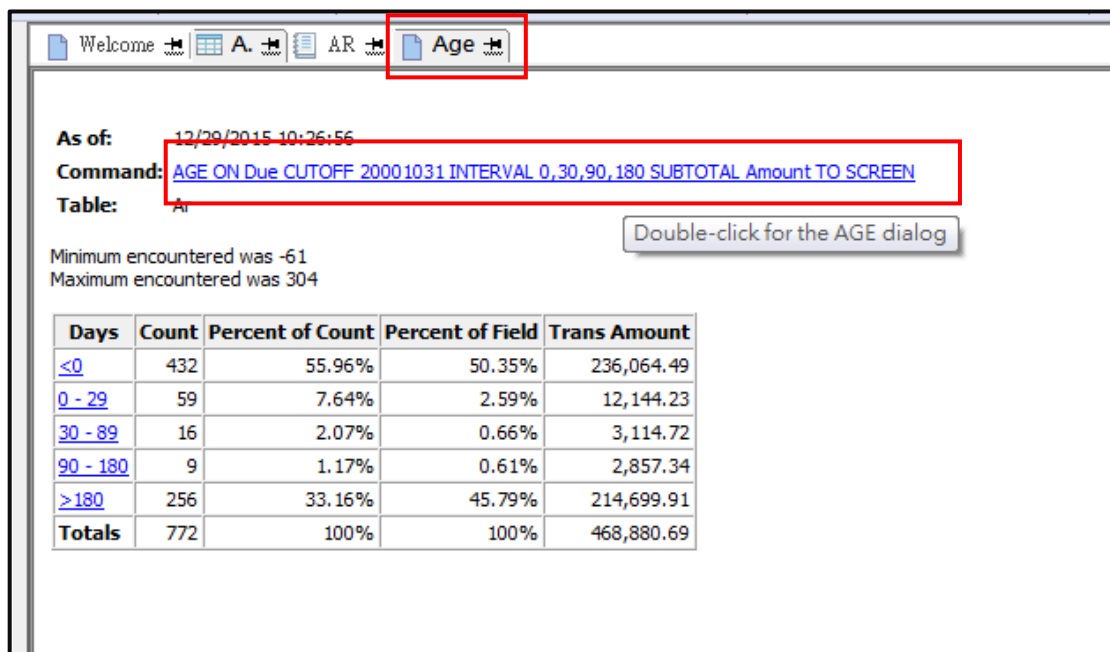
**STEP 14** 在【Ar】的空白處按下滑鼠右鍵，點選【Add Columns】



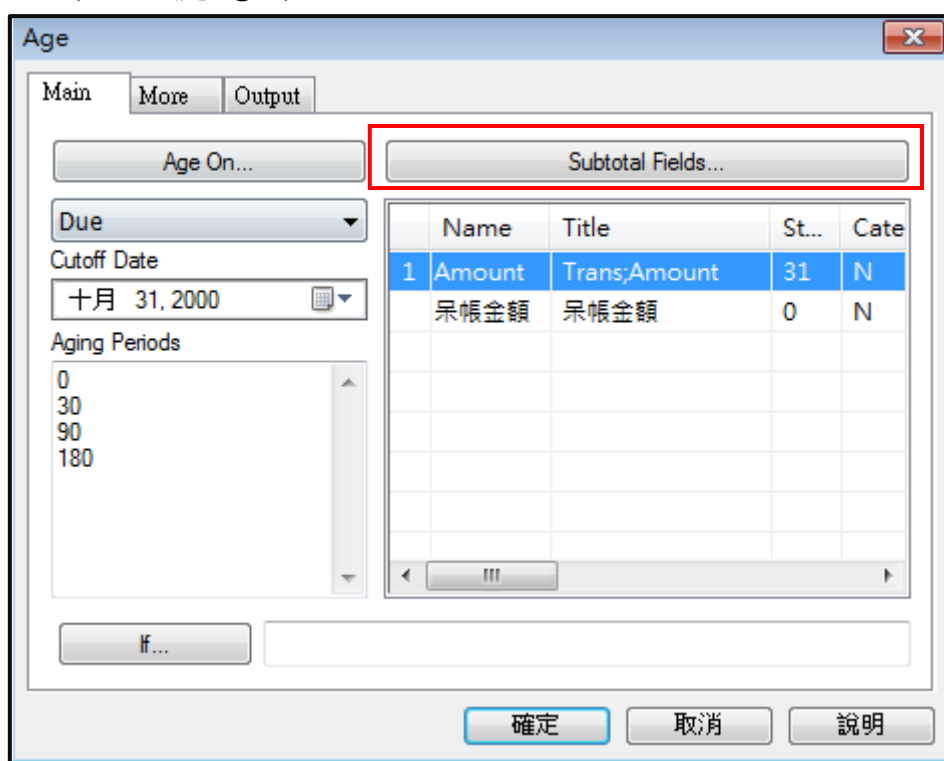
STEP 15 新增呆帳金額，完成此步驟



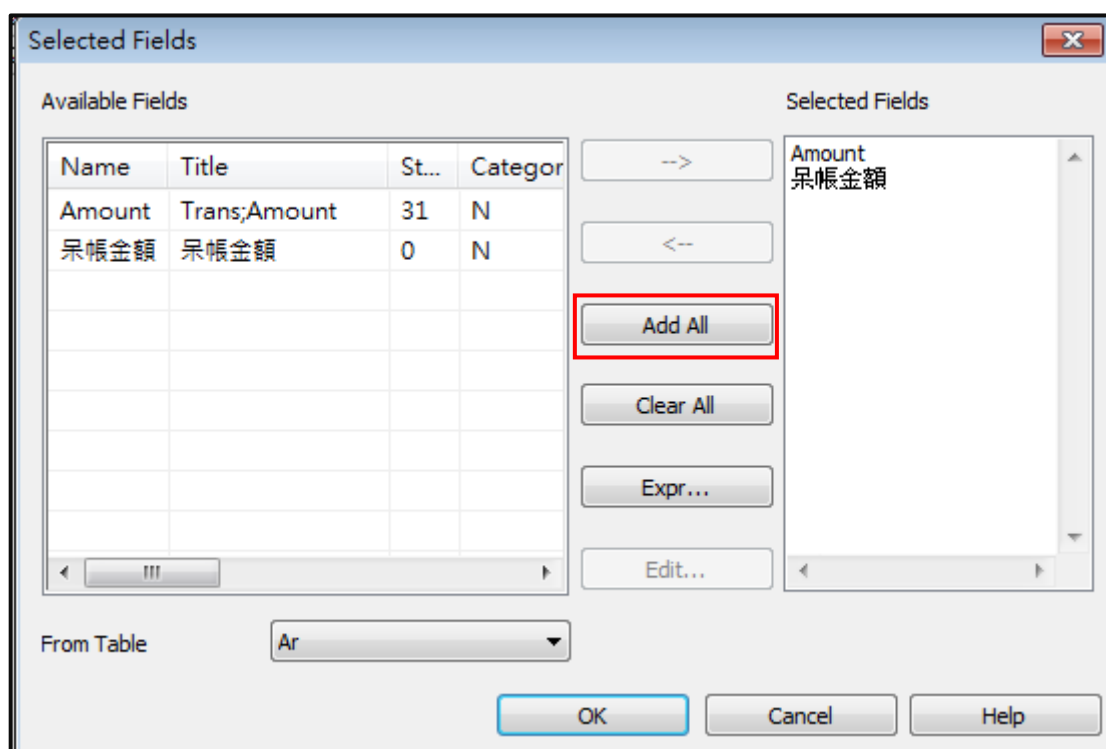
STEP 16 回到【Age】，點選【Command】的連結處



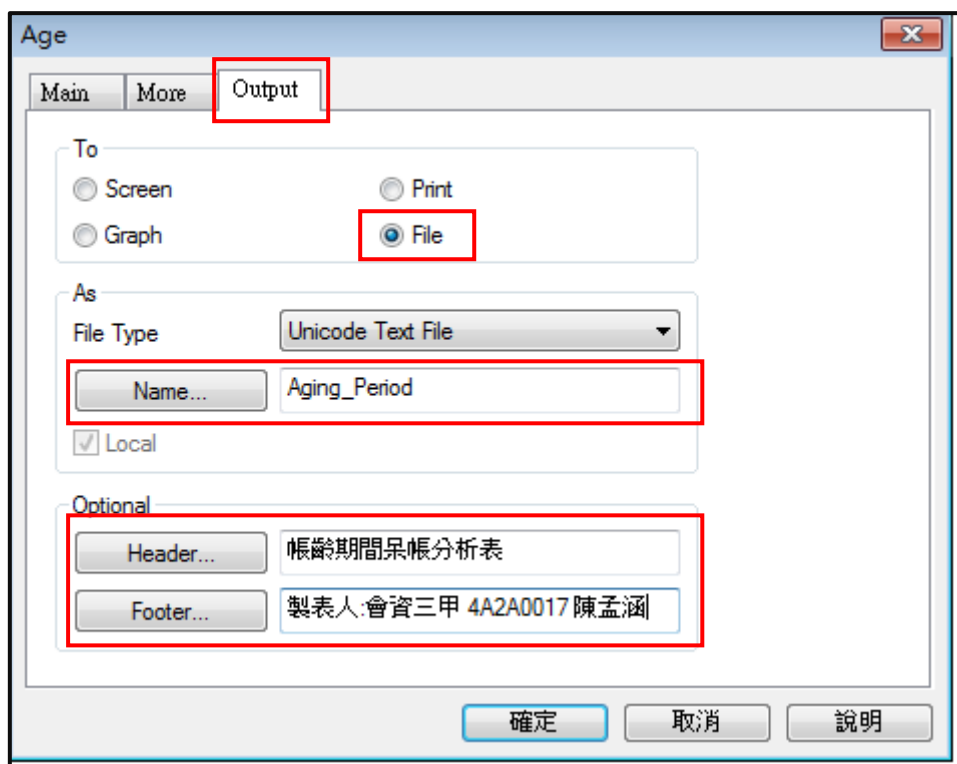
STEP 17 在連結處 Age 裡點選【Subtotal Fields】



STEP 18 新增【呆帳金額】



**STEP 19** 在 Output 中，點選 File，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



**STEP 20** 按下確定後，結果如下圖

