

**David Carter ERP Lab Test
 OpenAccounts FINANCIALS
 November 2003**

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OpenAccounts - PACKAGE AND VENDOR BACKGROUND

Product	OpenAccounts, Financials
Version Number	5.0
Date released	January 2003
Reviewed:	November 2003

Note on terminology

In this review the terms Nominal Ledger(NL) and General Ledger (GL) mean the same thing and are used interchangeably. The former term is British, the latter American. Similarly PL means Purchase Ledger (AP in US) and SL means Sales Ledger (AR in US).

Introduction

In the early 1990s OpenAccounts saw there was going to be need for a good quality Windows accounts package and concentrated on developing one. The result, *OpenAccounts Financials*, is designed as a best-of-breed accounting package, supporting anything from three or four users up to 150. The package has proved extremely successful, and OpenAccounts is one of the handful of suppliers that rose to prominence in the mid-90s because it had a good Windows package available when the established vendors did not.

Most of the smaller installations of OpenAccounts Financials (OA) are made by third party resellers, who sell to specialist vertical markets and have chosen to integrate OA with their own system as a "back-end" set of accounting ledgers.

The company also sells directly to clients who want a high quality set of financials or project accounting software. Major users include Rentokil, where OpenAccounts is standard throughout the group, Cannons Health Centres and Gwent Health Authority.

OA is written for the Progress database. Progress is a solid, "end-user" database in that it can be run pretty well out of the box and doesn't entail the cost of an experienced data administrator.

Smaller installations of OA run on Progress. In larger installations, OA can also run on SQL Server or Oracle databases. OpenAccounts comments that many customers have taken the Progress version of OA, intending to upgrade later to Oracle, but in the end found that Progress was more than adequate for their needs.

LAB TEST SUMMARY - OpenAccounts

			POOR	FAIR	GOOD	VERY GOOD	EXCELLENT
INVOICING and GL UPDATE	1.1	OPEN PERIOD ACCOUNTING					
	1.2	DIRECT INVOICE ENTRY					
	1.3	INVOICE AUTHORISATION					
	2.1	GL UPDATE					
	2.2	ERROR CORRECTION					
	3.1	REQUISITIONS & ORDERS					
	3.2	NOMINAL JOURNALS					
	PAYMENTS	4.1	CREDIT LEDGER ENQUIRY				
4.2		RECEIPTS & CASH ALLOCATION					
4.3		BATCH PAYMENTS					
4.4		BANK RECONCILIATION					
5.1		MULTICURRENCY					
6.1		EASE OF USE RATING					
STANDARD REPORTS	7.1	STANDARD AUDIT REPORTS					
	7.2	AGED DEBTORS/CREDITORS					
MANAGEMENT REPORTING	8.1	NOMINAL CODING STRUCTURE					
	8.2	LINKS TO EXCEL					
	8.3	DATA EXPORT					
	8.4	REPORT WRITER					

1.1. System - Open Period Accounting

You can have up to 24 periods for each financial year in OpenAccounts. You can define each period by assigning it an End Date which helps if your periods are not monthly. Rather than just period numbers, you can also assign each period number a label, for example "Jun-03". A small point, but useful since most financial years do not correspond with the calendar year and non-accounting staff who use the system may not be familiar with the financial year.

OA allows full open-period accounting. You can operate in different periods so that after a month-end Sales may have moved forward immediately into the new month, but you can keep Purchase Ledger and General Ledger still open in the previous month. Under password control you can post a transaction to a previous period and OA will recalculate the brought forward balances. You can also post to a forward period.

When entering a transaction you record a period number and a document date (ie the date on the source document), plus the due date. From the auditing perspective, the system also automatically attaches an Entry date (when the transaction was entered onto the system) and a GL Update date, when the transaction was updated to the Nominal ledger. Good. OA also stores the date when the invoice was approved.

1.1.1. System set-up - Reference Numbers and Transaction Types

You can customise OA when setting it up with transaction types to suit your own way of operation. You must relate each one you set up to a basic type in the system, for example purchase invoice entry, where you might decide to set up three types of purchase invoice:

PRIN = Purchase Register Invoice

PINV = Direct invoice (not via register)

PRINV = Recurring invoice

Each of the three invoice types can have their own series of unique sequential reference numbers which is prefaced with its own abbreviation. So, the "direct invoice (not via register)" type transaction above might be numbered PINV000038. This means that the reference number for every transaction is unique and unambiguous. Good.

When you set up the transaction types you can set up business rules which govern how this type of transaction is to be handled and what data it captures. For example: Does Tax apply? Can you post to prior or future periods? Does it go into the Register to be authorised? Do you want to record quantities as well as values? What to do if a duplicate invoice number is received? And so on.

In addition to the series of numbers for each transaction type, for each transaction OA generates a unique sequential number, so that you can re-enter the transactions in exact order if you ever have to restore from backup.

In the areas of open period accounting and of auditability, then, OA's basic design is clear and comprehensive.

1.2. Direct Invoice Entry

We started the Lab Test by entering a purchase invoice. First impressions of the screen are good. Colour is the usual grey, white and black of Windows, but the colour was used well, with all the fields to be typed in having a white background, and the prompts black on grey.

OA spreads invoice entry over several screens. The first takes the invoice header, a second screen holds a form for entering each individual detail line, and the third shows all the line details in a grid. The result is that OA is easy to read, with plenty of room to display the data. The text on the screen is quite large, too, meaning that operators over a certain age will still find screens easy to read. The result is a pleasantly clear, uncluttered system.

1.2.1. Header Details

At the top of the screen was displayed the document type, together with the automatically generated reference number to be written onto the source document. Also the currency code was displayed, which defaulted from this supplier's account record.

It was easy to look up a supplier's account code. You could find it via the code, the supplier name or their phone number.

The system displays the supplier's payment terms (e.g. 30 days from date of invoice) and, when you type in the invoice date, calculates the Due date accordingly.

We recorded the net amount and the VAT of the invoice. The system then asked us if we wanted to attach an authorising manager for this invoice? We said Yes and a list of managers comes up for you to choose from. Each of these has an authorising maximum set up.

Finally, it asked us at the bottom of the screen if we chose to analyse the invoice to the GL now or later. This depends on what procedure you adopt for authorising invoices (see below, section 3.1).

If you now wish to send the invoice off to be authorised, at this point there is a very neat trick. A printer attached to the terminal will print out a sticky label containing the header detail of this invoice. You then stick the label onto the invoice and put it through a document scanner. The scanner reads the label and automatically links the invoice image to this transaction in future.

1.2.2. Line details

When it came to entering the first detail line of the invoice, OA displayed a form on-screen asking us for numerous analysis codes - a company code, a project code, workstage, resource etc. These questions were prompted because the Project Ledger module was activated in the demonstration system.

If you are operating just the Financials module of OA there are two main analysis codes. The first is the Cost Code which refers to *where* the expense was made. The second is the Expense Code which refers to *what type* of expense it was.

More about the GL Coding structure later. Suffice to say that it was very easy to look up the cost codes and expense codes from a lookup list. You can look up from the code or from a string within the code description.

Then we entered a description of the purchase and the amount. The invoice entry function of OA does not cross-refer to the product file so you cannot record unit prices of products purchased. However, there is a box where you can enter the quantity of items purchased. [If you want to record purchases of products, this can be done in the Purchase Order Processing module.]

proportion of the VAT which is non-recoverable.

After we entered each line of the invoice, OA displayed all three lines in a grid to help review the entries. Data entry was pleasantly clear, uncluttered and straightforward. New operators will be able to pick this up very easily, I think.

1.3. Invoice Authorisation

For a discussion of OA's invoice authorisation processes, see section 3.1 on *Requisitions, Orders, Workflow*.

2.1. GL Update

Once an invoice has been fully analysed and authorised, OA immediately updates the General Ledger and Purchase Ledger. If the accountant or supervisor wants to check transactions before they are posted, you can choose an Audit before Update option in the business rules.

We conducted the usual test of entering three GL lines with different narratives and all analysed to the same GL account. After the invoice had been posted we went into the nominal ledger and did an enquiry on the GL account. All three lines came through, together with their narrative. Good.

OA is not a unified ledger design (which is where all the transactions are held in full detail in a single database). So when a batch of purchase invoices is posted, OA summarises the total value of the invoices and posts this summary total only to the Credit Control account in the GL. A separate AP file is created which holds the detail of the invoices.

2.2. Correcting Errors

After transactions have been updated to the GL, you can make a few amendments. For example, if the invoice had been posted to the wrong account, you can transfer it to another supplier. If you are using the project ledger option, you could change a project number.

Instead, you have to raise a correcting journal manually in the nominal ledger. This is disappointing. Most packages at this level offer the user help in correcting a GL or cost centre code rather than leave them to do the job by hand. For example, under password control they will allow you to amend the source transaction and will also auto-generate a reversing journal to maintain the audit trail. When running reports you can then choose whether or not to include reversing transactions - an option that is not possible in OA.

3.1. Requisitions, Orders, Workflow

Rather than enter purchase invoices directly, some organisations wish to start earlier in the cycle by raising the original requisition and purchase order on the computer. In this way the whole process from requisition through order, delivery and invoice to payment is automated. In addition, some organisations are setting up direct links with their suppliers in order to place orders over the Internet.

With electronic procurement in its infancy, the models haven't yet developed fully. The public sector is taking the lead, under the encouragement of the government's eBusiness initiative. At the other extreme, some organisations simply reject the idea of automated procurement as imposing unnecessary burdens on their admin staff. After all, people have budgets. As long as they meet the budget at the end of the day, how they get there is up to them.

A key feature of automated procurement is that requisitions are raised on the computer by end users rather than through a centralised purchasing department. This gets the demand on to the computer straight away and cuts down on the paperwork, which is good. But problems may arise in that the end user may not know the part number of the item or its price, or the account code of the supplier, or indeed who the supplier is in the first place. Where the item to be purchased is a non-standard item the end user may be used to scribbling something on paper or typing it out in Word. But the standard purchase order entry screen in an accounts package may be designed to take part numbers, and prove inflexible when it comes to recording free text.

Again, the purchase will need to be analysed to the correct nominal and cost centre codes for reporting purposes. But can the end user be relied upon to enter the correct codes? If you are going to ask non-accounting staff to input purchase orders, you cannot ask them to remember lengthy analysis codes.

3.1.1. Raising Requisitions and Orders

OpenAccounts has put a lot of work into procurement within its Web-enabled eFinance module. Users can take the standard requisition and purchase order screens and tailor them to their own needs. There is plenty of room to type text on to the requisition/order screen since OA offers a box that is about 20 lines deep and 60 characters across.

As mentioned above, a crucial test is: how easy is it to enter the GL and cost centre analysis codes? In principle the easiest way is to default the codes automatically from



the supplier code (for example, anything from BT is automatically analysed to the Telephones nominal account) and from the authoriser code (if a manager is signing for it, the cost will usually go against his/her cost centre). OA makes this easy by splitting the GL analysis into separate cost codes and expense codes, and both values can be defaulted.

There are various different methods of authorisation available within OA and organisations can choose the one that fits them best. You can set up these workflow definitions at installation time in the business rules. For example, you can choose whether you prefer to have the accounts department enter the GL analysis, or the authorising manager when s/he authorises the invoice. Or end users could do so when they raise the requisitions. Within the workflow definition you can set features to be added to the order as it passes along the chain.

At setup time you create a file of approving managers and their details - what is their maximum approval limit? Are they allowed to do the GL analysis? And so on. You then set up workflow routings so that requisitions are emailed to appropriate managers for authorisation before the order is placed with the supplier.

Once an order has finally been requisitioned, authorised and created, it can be printed off on hard copy or emailed to the supplier.

3.1.2. Invoice Workflow

Usually, when an invoice is received accounts will record the basic details and the invoice then goes into the invoice Register, a list of invoices received but not yet authorised. As discussed above, you can define in the business rules which tasks are to be carried out by whom - by the end user, the authorising manager or accounts department.

An authorising manager can at any time enter his or her code into OA to get a list of unauthorised invoices on his screen. If he wants to see the full detail of the invoice, each one can be cross-referenced to the scanned image.

There is also an Unapproved Invoice Report, which lets you select all the invoices out waiting for approval for one operator, or those waiting approval from one manager. Authorisation seemed pretty slick. OA claims that at its quickest a manager can authorise an invoice with six keystrokes.

While the procedure for authorising invoices individually via email is very good, some users will want to send out invoices for authorisation in the internal post. When the batch of invoices come back, you need a facility to call them all up on the screen, quickly tag all the ones you want, and authorise the lot in one go. OpenAccounts is not so good here. There is no fast on-screen authorisation of multiple transactions at once. You have to authorise each invoice one at a time, which is a bit laborious.

Generally speaking, though, OA's handling of procurement is very good with some imaginative touches aimed at taking the load off the accounts department and handing it over to the users. This even extends to allowing suppliers to enter their own

transactions and query their accounts directly. As an example of this, one OA user has a manufacturing supplier in China. Once the Chinese supplier has sent off the goods, he types his sales invoice into OA over the Web. On receipt, the supplier invoice is then automatically routed to the first level of authorising manager at the UK end. The system automatically allocates the GL expense and cost codes, so that the manager simply has to check them, then approve the invoice.

3.2. Nominal Journals

Nominal Journal entry in OA is straightforward, with a good clutch of specialist journals. When entering a journal, you can automatically copy the narrative to the next line. If you are posting a journal to petty cash, OA will automatically post each line to the petty cash account for you.

You can set up journals to apportion an amount over multiple cost centres automatically. Similarly, you can automatically apply an amount over multiple periods.

You can set up recurring journals and recurring sales invoices (eg for a regular maintenance invoice). You can set up a main journal with variable values, such as wages. If the wages periods are different from the accounting ones, OA can work with multiple calendars.

If you find you have made a mistake when entering a journal, you can auto-reverse it to remove the error.

4.1. Credit Ledger Enquiry

When making an enquiry on a supplier account in OA, the first screen you see shows a summary of the amount owing in the form of an Aged Balance. Then you move into a second screen which displays a list of transactions.

As usual in OA, the supplier ledger screen is well designed and easy to read. By latest Windows standards, however, it is a little static. You cannot rearrange columns or click on to the top of a column to sort the list in that order. Nor can you rearrange fields or decide you would like to add a new field into the screen display. For example, the OA screen shows for each transaction the Invoice Amount, Outstanding Amount, together with a Running Balance on the account. Personally, I would prefer to replace the Running Balance with the Amount Paid to Date. With a lot of Windows packages these days I would be able to pull up a list of available fields and remove the one field and add the other.

Instead, at the bottom of the screen you are presented with a series of menu options which offer different views of the data. So, choosing Currency will show the currency symbol and original currency amount. The Sort option allows you to sort in date order or reference order, for example to show all Credit Notes on this account.

On the whole this should be OK. However, what is perhaps more serious is that you can only display a maximum of 14 invoices in a list window at any one time. With a handful of demo data, this wasn't a problem, but may become irritating if you have an account

with lots of transactions. This is a quite unnecessary limitation, especially when most users these days have 17-inch screens.

Filter options are good. You can choose to display all the items on the ledger or Unpaid only. You can also whether or not to include unauthorised invoices on the ledger.

Drill-down was good, too. Choosing Source will show you the original invoice as entered, and you can drill across to a related GRN and purchase order. If the invoice has been paid, you can drill across to see the payment it is allocated against. You can see an image of the supplier's original invoice (OA's very clever technique for scanning in documents was mentioned earlier).

A handy feature is the ability to copy and paste the contents of the ledger screen straight into Excel. To summarise, the ledger enquiry screen is not as customisable as other Windows packages. On the other hand, the screens are well designed in the first place so most operators will be quite content. But the maximum of 14 lines on a screen at once could be irritating if you are viewing a big account.

[To reduce the amount of time Accounts spend on answering queries, OA also can allow customers and suppliers to access their own accounts. So, if we have sent a supplier a cheque but they lose the remittance advice, they can hyperlink to their own account on the OA system and see the invoices paid off. See section 3.1]

4.2. Receipts & Cash Allocation

There are two steps in receiving cash. The first is to enter the cash on to the system and bank it. The second is to allocate it against outstanding invoices. In OA you can choose to do both of these simultaneously in the one transaction, or separate them out. We opted to do bankings and allocation separately.

Today's bankings. If you have a batch of cheques to be banked today, you first post them on to each customer's account. You are then presented with an on-screen list of these cheques and the amounts. At this stage you can go back into the screen and change the customer account, or even split one cheque over several accounts.

You then highlight which cheques you want to bank and which bank account they go into. At the end you get a lodgment total of the cheques being paid into each bank which tallies with the paying-in book.

When it comes to cash allocation, again a range of routines is available. A list of unpaid invoices appears and you net the cheque off against the invoices it applies to. As you apply against each invoice, the unallocated balance on the cheque diminishes until allocation is complete and the balance is zero. You can choose to part allocate a cheque against an invoice as well as fully allocate.

If you have a cheque which pays off a large number of invoices you can select a range of invoices on the screen at one go rather than allocate one by one. If necessary, you can deselect an individual cheque within the range. Good.

If subsequently you find that a cheque has been allocated against the wrong invoices, you can deallocate it from the invoices by Reinstating the transaction to Unmatch status. This will automatically deallocate the payment from all the invoices against which it was originally allocated. Good

4.3. Batch Payments

Making a batch payment run to suppliers was good. First you choose the transaction type you want to make (usually a cheque run or a BACS payment). Then various options are available such as the currency with which you wish to pay, and the date to which invoices should be due for payment. You can also attach a description if you have several payment runs on the go at once.

OA then generates a report of the invoices and any credit notes that qualify for payment. You can email this to the authorising manager. When the report returns from the manager, you can retrieve it and de-list any invoices that are not to be paid. Then choose to Process the batch run and OA will generate a BACS file or cheque print run and automatically create the payment transactions on each supplier's account, and update the bank account in the nominal.

One handy feature is that you can enter ad hoc payments into the batch run. You need to do this if you are making an on account payment to a supplier and there is no invoice on the ledger to be paid off.

4.4. Bank Reconciliation

OA offers an automatic bank reconciliation facility. You receive a bank statement in electronic form from your bank, and import it into the system.

OA compares the transactions on the imported file with the unpaid cheques and receipts on the bank account, and tries to make a match. At the end of the process you can print out the Reconciliation report. This lists next to each other all the transactions on the bank account and the statement, and gives the result of the matching process in each case. Some will match exactly, some won't match because the cheque hasn't been presented yet. In other cases the cheque number may be the same in both the bank and the statement, but the amounts differ slightly. Or the amounts agree but the cheque numbers differ. In these cases OA suggests that the two match but prints out the reference numbers and amounts of both for you to make the final judgement. A good report.

You can choose to automatically process the matched transactions. They then disappear and you can now bring up the residue onto the screen and reconcile them manually. It would be nice if you could split the screen to show cashbook and statement side by side while you do this.

Against each payment or receipt OA stores both the date when it cleared the bank, and also the date when it was reconciled. The first date is important since, if at any time the bank account and bank statement no longer reconcile, it will be possible to reprint

the bank account in date cleared order and compare it with the statement. Where they diverge, there will be where the error. Good.

5.1. Multicurrency

Originally, customer or supplier accounts on OA could hold transactions in only one currency. But version 5 has improved this and one account can now handle transactions in different currencies. So it is possible, for example, to make payments in yen against an invoice denominated in dollars. OA will calculate any exchange gains or losses automatically.

OA holds amounts in the original currency, as well as two base currencies, so it is possible to report financial reports in two currencies, one currency for the home company, the other for an overseas parent.

Exchange rates can be changed as required and OA will revalue both the GL balances and any open items on the Sales and Purchase Ledgers.

Currency codes throughout OA made it easy to identify whether a transaction amount was expressed in original or base currency. I do not claim great expertise in this area, but OA's multi-currency features seemed comprehensive.

6.1. Ease of Use

One of OA's stated objectives is to take the load off the accounts department by allowing company staff to enter orders or authorise invoices locally. To make this work in practice, the system has got to be simple enough for non-accounting and occasional users to operate.

Throughout the data entry tests OA proved very approachable and easy to use. Rather than offer a single screen packed with data and menu options, OA will often break a task down into several screens, each containing the minimum number of fields and just a few menu options. The standard font size is bigger than most systems, too, making screens very easy to read. The result is that OA is very intuitive and easy to understand. New users will be able to pick up OA very quickly.

Look-up facilities for finding account codes were very good. The split of the GL code into separate Cost code and Expense code means that it is easy for even non-accounting staff to apply analysis codes to invoices and orders correctly.

One criticism is that the screen designs are relatively static, for example in the supplier ledger enquiry. Many Windows packages allow you to choose what you want to see by letting you add your own fields and resize windows and so on. But this is not possible in OA. On the other hand, if the screens are well designed in the first place, as OA's generally are, users won't feel the need to change them.

7.1. Reporting - Standard Reports

OA stresses that it provides a full complement of reports with OA "straight out of the box". There are 200 or so pre-written reports on the system. They are particularly useful for audit trails and daybooks, plus the standard Aged Debtors and Creditors, TB, P&L etc. All are available from within the standard menus and most allow users to select the data they want to see - reports for one cost code, for one department etc. We took a look at some of the standard reports and screen enquiries.

7.1.1. Nominal Ledger Enquiry

Enquiring on a nominal ledger account was good, with all the important features. For each GL account OA can display period on-line balances for both actuals and budget. These balances in turn are held in original, base or secondary base currency.

You can also see the individual transactions on the ledger which make up the balance. A variety of filter options is available, enabling you see only transactions for a particular period, or of a certain type, or over a certain value.

You can drill down further to see further details of a source document. You can also see a scanned image of it, as well as the match details which show whether it has been paid, and how.

At the bottom of the screen is some helpful traceability information. The Input Details show when the invoice was entered on to the purchase ledger, in which batch number and by whom. The Update Details show when it was updated into the General ledger, and by whom, and cross reference it to the source GRN and purchase order. Good.

7.2. Aged Debtors Report - Summary & Detail

Aged Debtors and Aged Creditors reports were very clearly laid out, with a good clutch of options. You can choose to display a particular group of accounts, or those in a particular currency. You can choose to print overdue accounts only, and you can choose to age by invoice date or by due date.

You can define the periods in which you want to group the balances, for example 30, 60, 90 or 120 days. A neat option is that within each of these groups you can choose to print the detailed transactions or the summary total only. So, you could choose to print out details of the individual invoices that need to be chased, but ones not yet due for payment can be printed as a single total.

The report itself is clearly laid out. Unallocated cash and credits were identified within a separate column.

OA stores an allocation date against each transaction. So it is possible to re-create an Aged Debtors or Aged Creditors report for a previous period.

8.1. Management Reporting - Nominal Coding Structure

When you enter a transaction into OA, you analyse it to a posting code. This posting code in turn is made up of three elements - the company, the cost centre, and the expense type. Cost centre codes and expense codes may be subdivided into separate elements in their turn.

So, for example, expense code 410 might be *Printing and Stationery*, which is grouped in section 4, *Administrative Expenses*, in the Profit and Loss account. So, the full expense code for Printing and Stationery becomes 4-410.

Similarly, a cost code might be of the format 1-101, the 1 referring to the customer and the 101 referring to the activity being done on the customer's behalf. So, 1-101 might mean "Bloggs and Co - Design work".

The significance of these sub-elements is that OA generates on-line balances for all segments within the code. So, when you post to 4-410 Printing and Stationery, not only is the balance on the Printing and Stationery account 4-410 updated, but so is the balance for the Administrative Expenses group 4 as well.

You can have any number of grouping levels above a posting account, for example Overheads - Administrative Expenses - Printing and Stationery. The posting account at the bottom automatically updates the higher groupings. Both the Cost Codes and the Expense Codes in OA work in this way.

8.1.1. Mapping Codes

You can also "map" cost codes and expense codes into hierarchies via Analysis Codes. So you might set up a hierarchy where Area A is within Region B, which is in Country C. If you analyse an invoice amount to the lowest level (in this case the Area), OA will automatically add the amount to all the higher levels in the hierarchy (Region B, and Country C).

This is an immensely powerful feature. By allowing users to analyse costs at the lowest level only, and automatically updating the costs higher up in the hierarchy, OA on the one hand makes data entry very simple, but on the other permits complex analysis and reporting. You can also use these mapping hierarchies to map one company's (different) chart of accounts to another company's. The result is that you can consolidate across companies on OA, even if they have different charts of account.

8.2. Links to Excel - The Executive Desktop

In any organisation there will be many managers and staff who don't operate the accounts package themselves, but need to get management information out of it. Traditionally this has arrived as printed reports issued by the accounts department. But now software systems are allowing managers to make enquiries on the accounting database via their own screens over the network. In OA this is provided by the Executive Desktop.



Most managers are already familiar with Excel. Therefore it makes sense to use Excel as the means for interrogating the database. The Executive Desktop is basically an Excel add-in specifically designed for OpenAccounts which allows managers to open Excel and interrogate the accounting database directly. No need to ask the accounts department to produce a report for you: you just go straight into the data yourself. And because the Executive Desktop is read-only, it is impossible to damage the database in any way.

OA's demonstration of the Executive Desktop shows an Excel worksheet containing a typical summary Profit and Loss report, with Actual versus Budget for This Month and Year to Date.

The great advantage of reporting on-screen as opposed to on paper is that users can drill down from a summary total to see the detail. OA has developed a Smartlink facility that allows you to drill down from Excel into the OA database. If you click on the plus sign next to the Administrative Expenses group total, Excel will expand to display all the individual posting accounts within the Administrative Expenses group. If you then wanted to see the actual invoices for this month within, say, the Printing and Stationery account, Smartlink takes you directly into the OA database to see the individual transactions. Very good.

You can set up the Excel workbook to contain multiple worksheets, all slightly different. So, in this case, there were half a dozen different worksheets for different managers. There was one each for all the managers within the division and their individual cost centre, plus a consolidated one for the divisional director. When the workbook is updated, all the individual worksheets are calculated simultaneously.

OA says that a reasonably IT-literate accountant can tailor and install the Executive Desktop at individual sites. You can stick in logos and your own colour scheme to give it a company style. You can apply formatting so that Sales don't appear with minuses, or an account is suppressed if it is zero.

One of the problems with this type of exercise is what happens when a new account is added to the accounting system. How do you make sure it gets into the Excel one too? OA has a neat option that lets you insert a group heading such as Administrative Expenses and tell it to automatically pull in all the posting accounts within the group.

When you set up the workbook you create a hierarchy of managers, identifying who gets what. You can attach an email to each manager within the hierarchy so that when the monthly P&L is produced, each manager automatically receives his own version. You can also publish the report on the Web via an HTML page or over a wide area network. Smartlink allows you to drill down in both cases and you can define what each person is allowed to see.

OA supply a library of pre-defined enquiries with Executive Desktop. For example, there are numerous sales analysis options showing customer sales and year to date, sales by customer by product, and so on.

The Executive Desktop seems to be an admirably simple and effective way of distributing data around the organisation. OA contrasts its approach to that of other

vendors who adopt the strategy of linking their data to a third party reporting package like Cognos or Crystal Reports. They argue that if a vendor links its data to a third party reporting package, every time there is a change, the data dictionary has to be rebuilt. And of course there is the additional cost to the user of buying copies of Cognos or Crystal. By using Excel, which everybody has already, they avoid complications and extra expense. And because users are looking at the data through Excel, they do not have to be registered OA users, so there is no extra cost. What is "Print working papers?"

8.3. Data Export

As described above, the Executive Desktop integrates with Excel and works extremely well. Reports can be pre-written to pull data out of OA and into Excel for further manipulation.

The Report Writer (see below) exports in space delimited format.

Many users want to be able to just transfer on-screen data into Excel without having to go through the trouble of writing a report to do it. In OA you have the facility to highlight a list of transactions in any grid screen and simply copy and paste them straight into Excel. Good.

8.4. Customised Reporting

OA comes with a Report writer module for writing your own reports. You can write reports based around a number of tables: Assets, Customer, Products, Projects, Purchase Orders, Purchase Requisitions, Suppliers, AP, AR, Project and GL Transactions. A Corporate Accounts version allows you to produce consolidated reports across more than one company.

We had a go. The screens were up to OA's usual high standard in that they were pleasantly clear and intuitive. Initially you choose the Criteria screen, where you choose the data table you wish to work on, and apply any selection criteria, eg transactions only for this period or for this account. You are offered a list of fields to select from, and highlight one. Then there is a group of buttons for each criterion: "greater than", "begins with", "range from and to" and so on. You just double click on the criterion you want to apply and OA builds the query for you automatically and shows the SQL-like results in a box at the bottom. This is nice, easy, point-and-shoot stuff and admirably clear.

Then you go into the Fields screen. A list of available fields appears in a window on the left. Click on one to select it, and it appears in a window on the right. As you build up your list of fields in the right-hand window, you can assign each its own column name in the report. If you want to reposition a field in the report, just highlight it and click on the Up or Down button. If you are planning to export the data into Excel and manipulate it there in a pivot table, you can even designate against each field whether it goes into the Column, Row or Data section of the pivot table. So the pivot table will be automatically formatted as the data goes into Excel.

Finally you can choose the Output format. You can print to hard copy, or export to Excel in standard space delimited format. If the latter is chosen, OA will fire up Excel and bring the data in automatically, and even format the pivot table.

All this is truly excellent, very easy to use and not complicated by the presence of fancy formatting options as in semi-professional report writers. But there is one large drawback. None of the tables are joined together, so any report will only be able to draw data from one table.

This is not acceptable in a product at this level and price category. Most potential purchasers of OA will have power users competent to write their own reports. They will want to be able to pull in data fields from several tables - to be able to access the entire database, in fact. OpenAccounts needs to remedy this as soon as possible, as it undermines what is otherwise an exemplary Report Writer. *[OA confirms that it intends to introduce cross-table reporting in the next release, in early 2004. The developer stressed that all the rest of OA is cross-tabular, and that only the report writer lacks this feature].*

LAB VERDICT - OpenAccounts FINANCIALS

One of OpenAccounts' design objectives is to take the burden off the accounts department by allowing non-accounting personnel to enter, authorise and enquire on their own transactions. Taking a lot of this mundane labour away frees the accounts team to spend their time interpreting and making use of the company's data rather than simply producing it.

To take an accounts package out of the back office and spread it out among the organisation you have to make it easy for staff who may only use it occasionally. OA has succeeded in this objective. The screens are logically laid out, in large legible print, and are never packed with so much data that you have to decipher how they work. Most users will be able to relate quickly to OA simply because it looks clear and sensible throughout.

Another problem with getting non-accounts staff to enter timesheets or purchase orders is that you cannot ask them to enter complicated analysis codes. By splitting the cost analysis away from the expense analysis, OA has made it easy to enter these codes. In addition, mapping these basic codes to complex hierarchies of additional codes means that entering simple low-level codes can still provide sophisticated and complex management reporting.

One criticism is that the screen designs are relatively static and are not as flexible and easily customised as other Windows packages. On the other hand the screens are well designed in the first place, so in practice most users probably won't feel the need to change them.

On the reporting side, the Executive Desktop looks excellent for distributing reports around the organisation and allowing managers to interrogate the data directly via Excel. However, a power user wanting to write his or her own reports will be extremely irritated to find that it is only possible to access one data table at a time.



At present OA will suit an organisation whose reporting requirements are relatively straightforward and which regards ease of use as paramount, because it wants its non-accounting staff to be able to use the system as well as the accounts department. On this score OA scores very highly. But if yours is an organisation that wants its accounting system to be a sophisticated transactional database which you can mine for numerous ad hoc reports, it would be best to wait until the new release in the spring of 2004.

David Carter, November 2003