

*PRAKTIKUM AUDIT*

# ***PRESENTASI***

# ***ARBUTUS***

*Anisa Salsabila*  
*[12030122140258]*

# BAGIAN 1 – INSTALASI DAN PEMBUKAAN PROYEK BARU

## Langkah 1: Membuat Proyek Baru

- Menu: File > New Project
- Nama File: "Nama\_NIM\_Kelas"
- Opsi: Create New Project File Only
- 🎯 Tujuan: Membuat ruang kerja baru untuk menyimpan seluruh proses audit.
- ✅ Manfaat: Memisahkan pekerjaan praktikum dan mempermudah dokumentasi.
- 📁 Output: File proyek Arbutus aktif dan siap digunakan.

## Langkah 2: Import Data Excel (Contoh: Inventory)

- Menu: Import > Excel > Pilih file Inventory
- Data dipindahkan ke kolom kanan > klik Next
- Simpan file .data dan .fil di folder berbeda
- 🎯 Tujuan: Mengonversi data dari Excel ke format internal Arbutus.
- ✅ Manfaat: Data dapat dianalisis menggunakan fitur Arbutus.
- 📁 Output: Dataset "Inventory" muncul di workspace.

## Langkah 3: Analisis Validitas Data

- Analyse > Verify > All Fields
- Analyse > Gaps > Product Number
- Analyse > Duplicate > Product Number
- Analyse > Total > Inventory Cost
- 🎯 Tujuan: Menilai kelengkapan dan keakuratan data awal.
- ✅ Manfaat: Menemukan anomali seperti data kosong, gap, atau duplikasi.
- 📁 Output:
  - Kosong pada kolom "Cost Date"
  - Gap ditemukan pada "Product Number"
  - Duplikasi tidak ditemukan
  - Total nilai persediaan = Rp320.557.500

## Langkah 4: Statistik dan Validasi

- Analyse > Statistics > All Fields
- 🎯 Tujuan: Menampilkan nilai tertinggi dan terendah dalam dataset.
- ✅ Manfaat: Menilai distribusi data secara kuantitatif.
- 📁 Output: Daftar 5 nilai tertinggi dan terendah muncul.

# THE OUTPUT OF BAGIAN 1

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File Edit Import Data Analyze Share Tools Apps Automation Server Admin Help

Back Forward Save Print Edit Table Report Extract Export Summarize Sort Join Compare Verify Count Total Statistics Sequence Gaps Duplicates Stratify Classify Age CrossTab Comment

Project Overview Search Command Log Inventory X

Anisa Salsabila\_12030122140258\_1

Data

- AccountsReceivable
- Cash\_GL
- Customer\_Credit\_Limit
- Inventory
- Otorisasi\_level1
- Otorisasi\_level2
- Otorisasi\_level3
- Piutang\_per\_customer\_1
- Review\_Credit\_Limit\_1
- Sheet1

Filter Criteria Smart Search

	Cost_Date	Product_Description	Product_Number	Quantity	Cost_per_unit	Inventory_Cost
133	01-Nov-2021	Gula Rempah Kayumanis	060221506	\$16	\$100,000	\$1,600,000
134	07-Sep-2021	Gula Rempah Kayumanis	060217066	\$15	\$100,000	\$1,500,000
135	02-Feb-2021	Gula Rempah Kayumanis	060221676	\$23	\$100,000	\$2,300,000
136	12-Sep-2021	Gula Semut	040220074	\$5	\$50,000	\$250,000
137	12-Sep-2021	Gula Semut	040225934	\$28	\$50,000	\$1,400,000
138	30-Jan-2021	Gula Semut	040225014	\$3	\$50,000	\$150,000
139	30-Jan-2021	Gula Semut	040226054	\$20	\$50,000	\$1,000,000
140	30-Jan-2021	Gula Semut	040243224	\$3	\$50,000	\$150,000
141	29-Nov-2021	Gula Semut	040232194	\$33	\$50,000	\$1,650,000
142	29-Nov-2021	Gula Semut	040240884	\$4	\$50,000	\$200,000
143	29-Nov-2021	Gula Semut	040224984	\$32	\$50,000	\$1,600,000
144	18-Sep-2021	Gula Semut	040240664	\$39	\$50,000	\$1,950,000
145	29-Dec-2021	Gula Semut	040241754	\$39	\$50,000	\$1,950,000
146	29-Dec-2021	Gula Semut	040240284	\$33	\$50,000	\$1,650,000
147	29-Dec-2021	Gula Semut	040241314	\$24	\$50,000	\$1,200,000
148	29-Dec-2021	Gula Semut	040247034	\$26	\$50,000	\$1,300,000
149	21-Oct-2021	Gula Semut	040276054	\$9	\$50,000	\$450,000
150	21-Oct-2021	Gula Semut	040270354	\$48	\$50,000	\$2,400,000
151	07-Aug-2021	Gula Semut	040277154	\$11	\$50,000	\$550,000
152	07-Aug-2021	Gula Semut	040270324	\$40	\$50,000	\$2,000,000

152 Records D:\ANISA SALSABILA\Data\Inventory.FIL

Record	Field	Type	Contents (text)	Contents (hex)
<a href="#">13</a>	Cost_Date	DATETIME		20 20 20 20 20 20 20 20 20 20

1 data validity errors detected

@ TOTAL FIELDS Inventory\_Cost

Field Name	Total
Inventory_Cost	320,557,500

@ STATISTICS ON ALL NUMBER 5

Field: Cost_Date	Number	Total	Average
Valid	151		04-Aug-2021
Invalid	<a href="#">0</a>		
Blank	<a href="#">1</a>		
Weekends	<a href="#">47</a>		
Range		356 Days	

Highest	Lowest
<a href="#">29-Dec-2021</a>	<a href="#">07-Jan-2021</a>
<a href="#">29-Dec-2021</a>	<a href="#">07-Jan-2021</a>
<a href="#">29-Dec-2021</a>	<a href="#">07-Jan-2021</a>
<a href="#">29-Dec-2021</a>	<a href="#">07-Jan-2021</a>
<a href="#">18-Dec-2021</a>	<a href="#">07-Jan-2021</a>

Field: Quantity	Number	Total	Average
Positive	<a href="#">149</a>	3,842	26
Zeros	<a href="#">1</a>		
Negative	<a href="#">2</a>	-2	-1
Totals	152	3,840	25
Abs Value		3,844	

Field: Quantity	Number	Total	Average
Positive	<a href="#">149</a>	3,842	26
Zeros	<a href="#">1</a>		
Negative	<a href="#">2</a>	-2	-1
Totals	152	3,840	25
Abs Value		3,844	
Range		50	

Highest	Lowest
<a href="#">49</a>	<a href="#">-1</a>
<a href="#">48</a>	<a href="#">-1</a>
<a href="#">48</a>	<a href="#">0</a>
<a href="#">47</a>	<a href="#">1</a>
<a href="#">47</a>	<a href="#">3</a>

Field: Cost_per_unit	Number	Total	Average
Positive	<a href="#">152</a>	12,795,000	84,178
Zeros	<a href="#">0</a>		
Negative	<a href="#">0</a>	0	0
Totals	152	12,795,000	84,178
Abs Value		12,795,000	

Field: Inventory_Cost	Number	Total	Average
Positive	<a href="#">149</a>	320,757,500	2,152,735
Zeros	<a href="#">1</a>		
Negative	<a href="#">2</a>	-200,000	-100,000
Totals	152	320,557,500	2,108,931
Abs Value		320,957,500	
Range		5,160,000	

Highest	Lowest
<a href="#">5,060,000</a>	<a href="#">-100,000</a>
<a href="#">4,950,000</a>	<a href="#">-100,000</a>
<a href="#">4,950,000</a>	<a href="#">0</a>
<a href="#">4,950,000</a>	<a href="#">100,000</a>
<a href="#">4,900,000</a>	<a href="#">150,000</a>

# BAGIAN 2 – AUDIT KAS:

## TEST OF CONTROL

### Langkah 1: Import Data Cash GL

- Import > Excel > Cash GL > Open
- 🎯 Tujuan: Menyediakan data kas untuk dilakukan pengujian kontrol.
- ✅ Manfaat: Basis data untuk test of control.
- 📄 Output: Tabel “Cash\_GL” berhasil dimuat.

### Langkah 2: Analisis Validitas Data Kas

- Analyse > Verify > All Fields
- Analyse > Sequence > Voucher Number
- Analyse > Gaps > Voucher Number
- Analyse > Duplicate > Voucher Number
- 🎯 Tujuan: Memastikan kelengkapan dan ketertiban data.
- ✅ Manfaat: Menghindari kesalahan atau penyimpangan dalam data kas.
- 📄 Output:
  - Semua field valid
  - 1 gap (biasa di awal tahun)
  - Tidak ada duplikasi



# BAGIAN 2 – AUDIT KAS:

## TEST OF CONTROL

### Langkah 3: Extract Berdasarkan Otorisasi Transaksi

- Dilakukan berdasarkan nominal Amount\_Credit:
- ✓ Level 1: 20jt – 50jt
- Data > Extract
- Output table: “Otorisasi Level 1”
- Filter: Amount\_Credit BETWEEN 20000000 AND 50000000
- ✓ Level 2: 50jt – 100jt
- Output table: “Otorisasi Level 2”
- Hanya 4 field dimasukkan
- ✓ Level 3: >100jt
- Output table: “Otorisasi Level 3”
- Filter: Amount\_Credit > 100000000
- 🎯 Tujuan: Memastikan transaksi sudah diautorisasi sesuai prosedur.
- ✓ Manfaat: Menguji implementasi pengendalian internal kas.
- 📄 Output: Tiga tabel terpisah sesuai rentang nilai transaksi.

### Langkah 5: Classify Jumlah Transaksi per Level

- Classify > Choose > Tambahkan Amount\_Credit
- 🎯 Tujuan: Menghitung jumlah dan nilai transaksi per level otorisasi.
- ✓ Manfaat: Menilai distribusi risiko kas dan beban kerja pengendalian.
- 📄 Output: Tabel klasifikasi transaksi Level 1, 2, dan 3.

### Langkah 4: Otomatisasi Otorisasi via Edit Table Layout

- Tambah kolom “Status Control”
- Default value: “None”
- Insert condition:
- Level 1: 20jt – 50jt → “Level 1”
- Level 2: 50jt – 100jt → “Level 2”
- Level 3: >100jt → “Level 3”
- 🎯 Tujuan: Menyederhanakan pemisahan otorisasi dalam satu kolom.
- ✓ Manfaat: Mempermudah visualisasi dan klasifikasi.
- 📄 Output: Kolom “Status Control” muncul dengan label sesuai level.

# THE OUTPUT OF BAGIAN 2

Posting_Date	Status_Control	Voucher_Number	Voucher_Description	Account_Number	Amount_Debit	Amount_Credit	Balance
81 22-Oct-2021	Level 1	\$21.080	Klas Keluar	\$101	\$0	\$38,700,489	\$94,537,758
82 20-Nov-2021	Level 1	\$21.081	Klas Keluar	\$101	\$0	\$44,368,240	\$60,169,518
83 21-Nov-2021	Level 1	\$21.082	Klas Keluar	\$101	\$0	\$22,542,795	\$27,626,723
84 22-Nov-2021	None	\$21.083	Klas Keluar	\$101	\$15,000,000	\$15,908,919	\$26,717,804
85 23-Nov-2021	Level 1	\$21.084	Klas Keluar	\$101	\$17,325,792	\$30,461,549	\$13,582,047
86 24-Nov-2021	None	\$21.085	Klas Keluar	\$101	\$51,897,723	\$6,102,504	\$66,377,266
87 25-Nov-2021	Level 1	\$21.086	Klas Keluar	\$101	\$0	\$20,196,808	\$26,180,458
88 26-Nov-2021	Level 1	\$21.087	Klas Keluar	\$101	\$0	\$21,686,098	\$34,484,360
89 03-Dec-2021	Level 1	\$21.088	Klas Keluar	\$101	\$51,097,725	\$35,319,881	\$30,272,204
90 04-Dec-2021	None	\$21.089	Klas Keluar	\$101	\$0	\$11,362,470	\$28,909,734
91 05-Dec-2021	Level 1	\$21.090	Klas Keluar	\$101	\$140,294,368	\$41,381,088	\$167,823,034
92 06-Dec-2021	Level 1	\$21.091	Klas Keluar	\$101	\$73,179,003	\$30,166,157	\$160,835,880
93 07-Dec-2021	Level 1	\$21.092	Klas Keluar	\$101	\$0	\$24,267,031	\$136,568,849
94 08-Dec-2021	None	\$21.093	Klas Keluar	\$101	\$0	\$6,629,517	\$190,939,332
95 26-Dec-2021	Level 1	\$21.094	Klas Keluar	\$101	\$102,344,291	\$22,078,957	\$211,204,666
96 27-Dec-2021	None	\$21.095	Klas Keluar	\$101	\$0	\$5,369,011	\$26,535,655
97 28-Dec-2021	Level 1	\$21.096	Klas Keluar	\$101	\$100,500,000	\$28,486,201	\$277,849,454
98 29-Dec-2021	None	\$21.097	Klas Keluar	\$101	\$0	\$10,478,908	\$287,370,546
99 30-Dec-2021	Level 1	\$21.098	Klas Keluar	\$101	\$0	\$26,412,546	\$240,958,000
100 31-Dec-2021	Level 3	\$21.099	Klas Keluar	\$101	\$0	\$100,200,000	\$140,758,000

Amount_Credit
1 \$50,535,720
2 \$50,290,637

Amount_Credit
1 \$100,200,000

Amount_Credit
1 \$49,720,674
2 \$47,968,463
3 \$32,371,592
4 \$44,693,526
5 \$34,606,707
6 \$27,715,225
7 \$46,431,676
8 \$42,610,597
9 \$39,581,417
10 \$47,340,947
11 \$32,527,771
12 \$28,024,213
13 \$28,276,920
14 \$49,217,558
15 \$27,161,256
16 \$38,838,562
17 \$24,695,278
18 \$24,344,938
19 \$45,383,585
20 \$44,210,922
21 \$26,981,050

Status_Control	Count	Percent of Count	Percent of Field	Amount_Credit
Level 1	69	69.00%	81.79%	\$2406,342,244
None	28	28.00%	11.38%	\$334,862,928
Level 2	2	2.00%	3.43%	\$100,826,357
Level 3	1	1.00%	3.41%	\$100,200,000
	100	100.00%	100.00%	\$2942,231,529

Gap Start or Missing Item	Gap End	Number of Missing Items
1	21000	21000



# BAGIAN 3 – AUDIT PIUTANG

## Langkah 1: Import Data AR dan Credit Limit

- Import > Excel > AR
- Import > Excel > Customer Credit Limit
- 🎯 Tujuan: Menyediakan data piutang dan batas kredit pelanggan.
- ✅ Manfaat: Dasar pengujian kecukupan dan kepatuhan terhadap kebijakan kredit.
- 📄 Output: Dua tabel aktif: AccountReceivable dan CreditLimit.

## Langkah 3: Klasifikasi Piutang per Pelanggan

- Classify > CustomerNo + Amount
- Output Table: “Piutang per customer 1”
- 🎯 Tujuan: Mengetahui total piutang tiap pelanggan.
- ✅ Manfaat: Sebagai dasar membandingkan dengan limit kredit.
- 📄 Output: Tabel jumlah piutang per pelanggan.

## Langkah 2: Verifikasi Data AR

- Analyse > All Fields, Sequence, Duplicate
- 🎯 Tujuan: Menjamin keandalan data sebelum analisis.
- ✅ Manfaat: Data tidak mengandung kesalahan yang mempengaruhi hasil audit.
- 📄 Output: Tidak ditemukan error.

## Langkah 4: Join dengan Credit Limit

- Data > Join
- Gabungkan berdasarkan CustomerNo
- 🎯 Tujuan: Menggabungkan informasi piutang dan batas maksimal.
- ✅ Manfaat: Dapat menilai pelanggaran batas kredit.
- 📄 Output: Tabel “Review credit limit1” berisi kolom Credit\_max.

# BAGIAN 3 – AUDIT PIUTANG

## Langkah 5: Filter Pelanggan yang Overlimit

- Edit View Filter > Amount > Credit\_max
- 🎯 Tujuan: Menyaring pelanggan yang piutangnya melampaui batas.
- ✅ Manfaat: Fokus pada risiko overexposure.
- 📄 Output: Tabel pelanggan yang melanggar limit.

## Langkah 6: Tandai Kolom “Kredit Melampaui”

- Edit Table Layout > Add New Expression
- 🎯 Tujuan: Menambahkan label pada transaksi yang overlimit.
- ✅ Manfaat: Meningkatkan visibilitas hasil pengujian.
- 📄 Output: Kolom “Kredit Melampaui” muncul dengan nilai “Melampaui”.

## Langkah 7: Analisis Piutang Negatif

- Edit View Filter > Amount < 0
- 🎯 Tujuan: Mendeteksi piutang bernilai negatif (abnormal).
- ✅ Manfaat: Indikasi kemungkinan refund, kesalahan input, atau potensi fraud.
- 📄 Output: Tabel dengan transaksi piutang negatif saja.

## Langkah 8: Aging of Receivables

- AccountReceivable > Age > Cutoff 31 Desember 2021
- 🎯 Tujuan: Mengelompokkan piutang berdasarkan umur.
- ✅ Manfaat: Mengukur efektivitas penagihan dan risiko tak tertagih.
- 📄 Output: Laporan umur piutang: <30 hari, 31–60 hari, >90 hari, dst.



# THE OUTPUT OF BAGIAN 3

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File Edit Import Data Analyze Share Tools Apps Automation Server Admin Help

Back Forward Save Print Edit Table Report Extract Export Summarize Sort Join Compare Verify Count Total Statistics Sequence Gaps Duplicates Stratify Classify Age CrossTab Comment

Project Overview Search

Anisa Salsabila\_12030122140258\_(F)

Data

- AccountsReceivable
- Cash\_GL
- Customer\_Credit\_Limit
- Inventory
- Otorisasi\_level1
- Otorisasi\_level2
- Otorisasi\_level3
- Piutang\_per\_customer\_1
- Review\_Credit\_Limit\_1
- Sheet1

Command Log

```
@ IMPORT EXCEL TO AccountsReceivable FILE "C:\Users\akuntansi\Downloads\AR.xlsx" TABLE "AccountsReceivable" SERVER "LOCAL" FLAT "AccountsReceivable.FIL"
@ OPEN AccountsReceivable TABLE 0
4 fields activated
@ VERIFY FIELDS ALL ERRORLIMIT 20
0 data validity errors detected
@ SEQUENCE ON CustomerNo ERRORLIMIT 20
```

Record	CustomerNo
4	516372
8	518008
9	501657
10	222006
23	812465
25	478604
26	065003
28	262001
32	065003
35	262001
38	376005
48	065003
51	065003
56	501657
60	376005
64	230575

99 Records D:\ANISA SALSABILA\Data\AccountsReceivable.FIL

Command Log

Review\_Credit\_Limit\_1

Filter Criteria

	CustomerNo	Count	Percent of Count	Percent of Field	Amount	Kredit Melampaui	Credit_max
20	516372	\$43	\$14.38	\$13.67	\$27,363,000	None	\$50,000,000
21	518008	\$8	\$2.68	\$2.69	\$5,388,300	None	\$10,000,000
22	535189	\$1	\$0.33	\$0.34	\$675,800	None	\$5,000,000
23	562270	\$1	\$0.33	\$0.27	\$549,400	None	\$5,000,000
24	641464	\$11	\$3.68	\$3.93	\$7,872,100	None	\$10,000,000
25	778088	\$1	\$0.33	\$0.33	\$652,700	None	\$5,000,000
26	784647	\$2	\$0.67	\$0.84	\$1,681,800	None	\$10,000,000
27	795401	\$3	\$1.00	\$0.94	\$1,881,500	None	\$10,000,000
28	797352	\$2	\$0.67	\$0.14	\$280,500	None	\$5,000,000
29	811002	\$24	\$8.03	\$8.31	\$16,636,900	Melampaui	\$10,000,000
30	812465	\$4	\$1.34	\$1.47	\$2,935,200	None	\$10,000,000
31	836004	\$7	\$2.34	\$1.81	\$3,623,800	None	\$10,000,000
32	869033	\$1	\$0.33	\$0.06	\$116,400	None	\$5,000,000
33	878035	\$2	\$0.67	\$0.89	\$1,777,600	None	\$10,000,000
34	925007	\$30	\$10.03	\$10.26	\$20,523,300	None	\$50,000,000
35	938010	\$4	\$1.34	\$1.47	\$2,944,000	None	\$10,000,000
36	994403	\$1	\$0.33	\$0.48	\$961,900	None	\$5,000,000

<< End of File >>

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File Edit Import Data Analyze Share Tools Apps Automation Server Admin Help

Back Forward Save Print Edit Table Report Extract Export Summarize Sort Join Compare Verify Count Total Statistics Sequence Gaps Duplicates Stratify Classify Age CrossTab Comment

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Command Log

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@ OPEN AccountsReceivable TABLE 0
4 fields activated
@ VERIFY FIELDS ALL ERRORLIMIT 20
0 data validity errors detected
@ SEQUENCE ON CustomerNo ERRORLIMIT 20
```

Record	CustomerNo
10	222006
23	812465
25	478604
26	065003
28	262001
32	065003
35	262001
38	376005
48	065003
51	065003
56	501657
60	376005
64	230575
66	065003
71	065003
73	065003
79	065003

Maximum error limit reached  
20 data sequence errors detected  
@ DUPLICATES ON CustomerNo PRESORT  
Presorting Primary data file.

CustomerNo Count

299 Records D:\ANISA SALSABILA\Data\AccountsReceivable.FIL

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@ OPEN AccountsReceivable TABLE 0
4 fields activated
@ VERIFY FIELDS ALL ERRORLIMIT 20
0 data validity errors detected
@ SEQUENCE ON CustomerNo ERRORLIMIT 20
```

Record	CustomerNo	Credit_max
17	513574	\$10,000,000
18	795401	\$10,000,000
19	878035	\$10,000,000
20	056016	\$10,000,000
21	784647	\$10,000,000
22	301037	\$10,000,000
23	258024	\$10,000,000
24	202028	\$10,000,000
25	994403	\$5,000,000
26	297397	\$5,000,000
27	113236	\$5,000,000
28	329169	\$5,000,000
29	535189	\$5,000,000
30	778088	\$5,000,000
31	277097	\$5,000,000
32	097627	\$5,000,000
33	562270	\$5,000,000
34	797352	\$5,000,000
35	869033	\$5,000,000
36	051593	\$5,000,000

<< End of File >>

36 Records D:\ANISA SALSABILA\Data\Customer Credit Limit.FIL

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Table Report Extract Export Summarize Sort Join Compare Verify Count Total Statistics Sequence

Command Log

AccountsReceivable

Closing Table AccountsReceivable (Table 0) and all active fields  
5 fields activated  
@ SET FILTER TO Amount < 0  
@ OPEN AccountsReceivable  
Closing Table AccountsReceivable (Table 0) and all active fields  
5 fields activated  
@ AGE ON DueDate CUTOFF 20211231 INTERVAL 0,31,61,91,121,151,181,10000 ACCUMULATE Amount

```
<<< AGE over 0-> 10,000 >>>
>>> Minimum encountered was -31
>>> Maximum encountered was 325
```

DueDate	Count	Percent of Count	Percent of Field	Amount
-31->-1	123	41.14%	40.25%	\$80,556,950
0->30	167	55.85%	56.18%	\$112,432,600
31->60	6	2.01%	2.31%	\$4,614,900
61->90	0	0.00%	0.00%	
91->120	0	0.00%	0.00%	
121->150	0	0.00%	0.00%	
151->180	1	0.33%	0.48%	\$965,000
181->10,000	2	0.67%	0.78%	\$1,557,600
	299	100.00%	100.00%	\$200,127,050

@ OPEN Review\_Credit\_Limit\_1  
Closing Table AccountsReceivable (Table 0) and all active fields

AccountsReceivable.FIL



THANK

YOU!