



**BMS INSTITUTE OF TECHNOLOGY AND MANAGEMENT
YELAHANKA, BENGALURU - 560064**

DEPARTMENT OF INFORMATION SCIENCE & ENGINEERING

CLASS: 6th SEM, B sec

COURSE CODE: 18ISL67

File Structures Mini Project

USN	NAME	EMAIL	NUMBER
1BY18IS076	Nithin Urala M R	1by18is076@bmsit.in	9483784316
1BY18IS087	Pranav R D	1by18is087@bmsit.in	7892085564

ABSTRACT:

The project provides a solution for the general ledger problem using the concept of consequential processing. Consequential processing involves the coordinated processing of two or more sequential lists to produce a single output list. Consequential processing can be applied to problems that involve the performance of set operations on two or more sorted input files to produce one or more output files. Set operations can include union, intersection or more complex processes.

General ledger problem is based on accounting system. The system include a journal file and a ledger file. The ledger file contains month-by-month summaries of the values as associated with each of the bookkeeping accounts. The journal file contains the monthly transactions that are ultimately to be posted to the ledger file. Once the journal file is complete for a given month, the journal must be posted to the ledger.

Posting involves associating each transaction with its account in the ledger. To implement posting we use consequential processing where we process the two lists sequentially and in parallel. The journal transactions that is related to a single account number is first collected by sorting the journal based on the account number to create a sequential list. Then the account number is matched with the ledger file and the two lists are then merged and processed sequentially to update the ledger file.

AIM:

Implementing general ledger problem using consequential processing

CONCLUSION:

We use consequential processing as it can be applied to large files and since the ledger file is a large file this technique is preferable. This technique is preferred when operating with two or more sequential lists. As this problem includes two files namely, the ledger file and the journal file, consequential processing is used. Another advantage of using this technique is that it requires less seeks as the files are sequential.

Signature of a Faculty	Signature of HOD