

Making Trial Balance Structure:

Start with the General Ledger. We always start the preparation of P&L, Balance Sheet, and analytics with the general ledger rather than the trial balance.

Reason:

→ The first reason is that in the GL, you have the transaction-level data, and you can analyze the data in as much detail as possible.

Where are the trial Balances are prepared at a specific date that can be a year in, but if you like to go in very much detail, you can go at the monthly level, and you can extract 12 balances for each year.

→ And then secondly, whenever you extract a trial balance from a system, that trial balance is very limited in functionality. There is a standard structure that you have to follow. And if you like to make some changes, you know that it is going to be very difficult.

→ Table me Class, Sub class, SubClass2, Account, SubAccount aur total_FTP drag krna . Ye sb first column class k according show ho gy.

Country-wise dekhny kaliye ya tou first column bna dena ya phr country ka slicer add jrna.

→ Agr Year wise dekhna hy tou ya Hm year ko column me drag jrna ya tou hm Slicer lga dein gy Year ka.

→ Aur hm Trail Balance ko acha bnany kaliye Report ko drag krein gy aur Class, SubClass, SubClass2 ko remove krein gy.

→ Hmny ye Measure FTP pr bnai hy jo k P&L kaliye thk ha. Lkn Balance sheet kaliye nhi. Aur Agr ham TTD select kare to wo balance sheet kalye thek hai, but not for FTP.

So, iska solution bnana.

Measure to Calculate the Trial Balance value:

Totalvalue = COALESCE(

CALCULATE([Total_FTP], tbl_COA[Report] = "Profit and Loss"),

CALCULATE([Total_TTD], tbl_COA[Report] = "Balance Sheet"))

hm j ye value add krty ha tou ye 2019 k Balnace sheet kaliye FTP k sath same a rhi jo k nhi ana chihy tha 2018+2019 ana tha. So solve this:

→ Total_TTD ki value me jaye gy aur formula me jo “.date “ part hy ye delete krna.

Total_TTD = CALCULATE([Total_FTP], DATESBETWEEN(tbl_Calendar[Date], [MinDateAccross], [MaxDate]))

Ab problem ye k MinDate, MaxDate, Min Date Accross functions above measure se bny to wo b chg krny:

MinDateAcross = CALCULATE([MinDate], FILTER(ALL(tbl_Calendar[Date]),
tbl_Calendar[Date]))

Ab hm total Values ko drag kry gy tabke me 2019 select kry gy aur ab hm difference dekh skty for balance sheet values. Aur hm yha se value peachy balance sheet ya P&L se match b kr skty. This is our trail Balance:

Account	SubAccount	Totalvalue
Advertisements	Advertisements	-270,525
Amortization of Intangible Assets	Amortization of Intangible Assets	-50,424
Cash & Cash Equivalents	Cash at Bank	3,809,876
Cash & Cash Equivalents	Cash in hand	700,856
Commissions	Commissions	-1,612,614
Cost of Sales	Cost of Sales	-5,415,490
Dividend Income	Dividend Income	67,698
Dividends paid	Dividends paid	-974,459
Entertainment	Entertainment	-694,582
Equipment	Equipment	-1,603,476
Exchange Loss/Gain	Exchange Loss/Gain	10,935
Gain/Loss on Sales of Asset	Gain/Loss on Sales of Asset	16,286
Intangible Assets	Patents and trademarks	237,146
Interest Expense	Interest Expense	-62,844
Interest Income	Interest Income	60,985
Inventory	Inventory	1,326,242
Investments	Securities	1,314,667
Long Term Obligations	Long Term Obligations	931,197
Office Supplies	Office Supplies	-329,128
Other Expenses	Other Expenses	-632,965
Other Payables	Accrued Expenses	174,663
Other Payables	Dividends payable	214,369
Other Payables	Interest Payable	2,345
Other Payables	Tax payable	279,087
Professional Services	Professional Services	-456,155
Property, Plant, & Equipment	Office Furniture & Equipment	3,677,220
Receivables	Trade Receivables	1,253,994
Total		2,216,048

→The most important one is that you can take this trial balance to any level of depth you like in just a few clicks.

→ You can see that this trial balance is for the whole company. All the countries are included and all the years are included, which means that this trial balance is effective for the date of 30th December 2020, which is the last date in our period. You can slice the data for any specific country and any specific year in just a click, but hm slicers nhi use chchty.

→ HM slicers remove kry gy,

→ And now if we want to distribute this trial balance by country, all we got to do is to bring the country from the territory table to this trial balance.

Hm sort by Country kry gy.

→ Separate trial balance for the USA and a separate trial balance for all other countries. For example UK, New Zealand, Germany, and all other countries.

→ For Year wise breakdown, bring the year from the calendar.

→ For USA, you will first extract the trial balance for 2018, and then 19 and then 20.

→ AB ye hmny Yearly level dekha, isi Trah Quarterly lebel aur monthly b kr skty. Lkn daily ya weekly nhi.

→ One last thing that I really like to do in this particular trial balance is to bring the maximum date for each specific period. So hm Max_Date ko drag kry gya.

→ Now, this is important because you know that when we do the reporting based on this trial balance, we will need to have a specific date. And this date will serve that particular purpose.

The maximum date that I should be using here should be the maximum date from the calendar table.

→ I will bring in the territory key here so that I have access to the complete table of territory for modeling purposes. Tou ab hm Country column ko remove kr dy gy.

→ Account key drag krni. Aur Account and SubAccount ko remove krna.

→ We have the territory key I mean we have access to the complete table of territory.

→ We have the dates using which we can link the calendar table. So we will have access to all that time intelligence.

→ And we have the account key with which we can link the chart of accounts.

→ Will the process of reporting and analysis will remain same that we are following, starting from the general ledger?

Well, actually, some of the measures that have worked on the General Ledger will not work on the trial balance, not because of the power limitations. It is because of the way the data has been organized is different in GL and in trial balance.

Territory_key	Account_key	Year	Month	MaxDate	Totalvalue
1	10	2018	Apr	4/30/2018	185,293
1	10	2018	Aug	8/31/2018	243,227
1	10	2018	Dec	12/31/2018	647,761
1	10	2018	Feb	2/28/2018	180,719
1	10	2018	Jan	1/31/2018	186,370
1	10	2018	Jul	7/31/2018	200,169
1	10	2018	Jun	6/30/2018	238,407
1	10	2018	Mar	3/31/2018	178,253
1	10	2018	May	5/31/2018	200,334
1	10	2018	Nov	11/30/2018	361,035
1	10	2018	Oct	10/31/2018	285,831
1	10	2018	Sep	9/30/2018	299,716
1	10	2019	Apr	4/30/2019	777,688
1	10	2019	Aug	8/31/2019	811,510
1	10	2019	Dec	12/31/2019	1,368,031
1	10	2019	Feb	2/28/2019	776,708
1	10	2019	Jan	1/31/2019	789,024
1	10	2019	Jul	7/31/2019	740,224
1	10	2019	Jun	6/30/2019	819,939
1	10	2019	Mar	3/31/2019	769,477
1	10	2019	May	5/31/2019	799,752
1	10	2019	Nov	11/30/2019	1,006,669
1	10	2019	Oct	10/31/2019	885,768
1	10	2019	Sep	9/30/2019	902,758
1	10	2020	Apr	4/30/2020	596,777
1	10	2020	Aug	8/31/2020	519,853
1	10	2020	Dec	12/31/2020	1,156,490
Total				12/31/2020	3,216,948

