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1 IDENTIFICATION DIVISION.
2 PROGRAM-ID. FINAN-STATEMENT-OF-ACCOUNTS.
3 ENVIRONMENT DIVISION.
4 CONFIGURATION SECTION.
5 SOURCE-COMPUTER.
6 OBJECT-COMPUTER.
7 DATA DIVISION.
8 WORKING-STORAGE SECTION.
9 77 HIT PIC X.
10 77 OPEN-STOCK PIC 9(7) VALUE ZEROES.
11 77 BILLS-REC PIC 9(7) VALUE ZEROES.
12 77 MACHINERY PIC 9(7) VALUE ZEROES.
13 77 FURNITURE PIC 9(7) VALUE ZEROES.
14 77 BUILDING PIC 9(7) VALUE ZEROES.
15 77 DEBTORS PIC 9(7) VALUE ZEROES.
16 77 CASH-IN-OFFICE PIC 9(7) VALUE ZEROES.
17 77 CASH-AT-BANK PIC 9(7) VALUE ZEROES.
18 77 CASH-PETTY PIC 9(7) VALUE ZEROES.
19 77 WAGES PIC 9(7) VALUE ZEROES.
20 77 RENT PIC 9(7) VALUE ZEROES.
21 77 ELEC-CHARGES PIC 9(7) VALUE ZEROES.
22 77 REPAIRS PIC 9(7) VALUE ZEROES.
23 77 SALARIES PIC 9(7) VALUE ZEROES.
24 77 DISC-TO-CUST PIC 9(7) VALUE ZEROES.
25 77 INT-ON-LOAN PIC 9(7) VALUE ZEROES.
26 77 BAD-DEBTS PIC 9(7) VALUE ZEROES.
27 77 PURCHASE-ACC PIC 9(7) VALUE ZEROES.
28 77 SALES-RET-ACC PIC 9(7) VALUE ZEROES.
29 77 DRAWINGS-ACC PIC 9(7) VALUE ZEROES.
30 77 INVESTMENTS PIC 9(7) VALUE ZEROES.
31 77 CARRIAGE-IN PIC 9(7) VALUE ZEROES.
32 77 CARRIAGE-OUT PIC 9(7) VALUE ZEROES.
33 77 LOOSE-TOOLS PIC 9(7) VALUE ZEROES.
34 77 BILLS-PAYABLE PIC 9(7) VALUE ZEROES.
35 77 SALES-ACC PIC 9(7) VALUE ZEROES.
36 77 CAPITAL PIC 9(7) VALUE ZEROES.
37 77 LOAN PIC 9(7) VALUE ZEROES.
38 77 CREDITORS PIC 9(7) VALUE ZEROES.
39 77 DISC-BY-CREDITORS PIC 9(7) VALUE ZEROES.
40 77 COMMISION-EARNED PIC 9(7) VALUE ZEROES.
41 77 INT-RECEIVED PIC 9(7) VALUE ZEROES.
42 77 RETURNS-OUT PIC 9(7) VALUE ZEROES.
43 77 RENT-RECEIVED PIC 9(7) VALUE ZEROES.
44 77 BANK-OD PIC 9(7) VALUE ZEROES.
45 77 BAD-DEBTS-RES PIC 9(7) VALUE ZEROES.
46 77 INT-ON-INVESTMENTS PIC 9(7) VALUE ZEROES.
47 77 INT-ON-DEPOSITS PIC 9(7) VALUE ZEROES.
48 77 CLOSE-STOCK PIC 9(7) VALUE ZEROES.
49 77 PURCHASE-FREIGHT PIC 9(7) VALUE ZEROES.
50 77 MANUFACTURE PIC 9(7) VALUE ZEROES.
51 77 INSURANCE-CLAIM PIC 9(7) VALUE ZEROES.
52 77 OCTROI PIC 9(7) VALUE ZEROES.
53 77 CUSTOM-DUTY PIC 9(7) VALUE ZEROES.
54 77 ROYALTY PIC 9(7) VALUE ZEROES.
55 77 IMPORT-DUTY PIC 9(7) VALUE ZEROES.
56 77 FUEL-POWER PIC 9(7) VALUE ZEROES.
57 77 WATER-CHARGES PIC 9(7) VALUE ZEROES.
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58      77      CLEARING-CHARGES      PIC 9(7) VALUE ZEROES.
59      77      GROSS-LOSS             PIC 9(7) VALUE ZEROES.
60      77      GROSS-PROFIT           PIC 9(7) VALUE ZEROES.
61      77      NET-LOSS               PIC 9(7) VALUE ZEROES.
62      77      NET-PROFIT             PIC 9(7) VALUE ZEROES.
63      77      CASH-IN-HAND           PIC 9(7) VALUE ZEROES.
64      77      TRADE-DR               PIC 9(12) VALUE ZEROES.
65      77      TRADE-CR               PIC 9(12) VALUE ZEROES.
66      * 254
67      77      DASH-LINE              PIC X(80) VALUE ALL "§".
68      77      DASH-LINE1            PIC X(80) VALUE ALL "Ä".
69      * 179
70      77      VERT-DASH              PIC X VALUE "3" .
71      77      PL-DR                  PIC 9(10) VALUE ZEROES.
72      77      PL-CR                  PIC 9(10) VALUE ZEROES.
73      77      BAL-LIA                PIC 9(10) VALUE ZEROES.
74      77      BAL-ASSET              PIC 9(10) VALUE ZEROES.
75      77      TT-DR                  PIC 9(10) VALUE ZEROES.
76      77      TT-CR                  PIC 9(10) VALUE ZEROES.
77      77      TPL-DR                 PIC 9(10) VALUE ZEROES.
78      77      TPL-CR                 PIC 9(10) VALUE ZEROES.
79      *-----
80      SCREEN SECTION.
81      01 TITLE.
82      02 BLANK SCREEN.
83
84      01 MAIN-TITLE.
85      02 FOREGROUND-COLOR 4.
86      02 LINE 5 COLUMN 35 VALUE "COBOL PROJECT" BLINK HIGHLIGHT.
87      02 LINE 10 COLUMN 10 VALUE " FINANCIAL ACCOUNTING -"
88      HIGHLIGHT .
89      02 LINE 10 COLUMN 33 VALUE " STATEMENTS OF FINAL ACCOUNTS"
90      HIGHLIGHT .
91      02 LINE 18 COLUMN 10 VALUE " PROGRAMMING DONE BY - "
92      HIGHLIGHT .
93      02 LINE 22 COLUMN 20 VALUE " M.E.S COLLEGE MARAMPALLY(M.C.A) "
94      HIGHLIGHT .
95      02 LINE 19 COLUMN 30 VALUE " JACOB T.PAUL "
96      HIGHLIGHT .
97      02 LINE 20 COLUMN 30 VALUE " REGHUNATH "
98      HIGHLIGHT .
99
100     01 INTRO.
101     02 LINE 3 COLUMN 30 VALUE " Introduction " HIGHLIGHT BLINK .
102     02 LINE 4 COLUMN 30 VALUE " ----- " HIGHLIGHT .
103     02 LINE 6 COLUMN 1 VALUE " Balance Sheet for any firm generally
104     - "consist of two major accounts Trading ".
105     02 LINE 7 COLUMN 1 VALUE " Account and Profit And Loss Account.
106     - "These provide information about Profits ".
107     02 LINE 8 COLUMN 1 VALUE " and Losses during the year, but do no
108     - "t inform about the Financial Position of ".
109     02 LINE 9 COLUMN 1 VALUE " the business and any changes thereof.
110     - " There fore these changes comes in the".
111     02 LINE 10 COLUMN 1 VALUE " Assets, Liabilities and Capital of a
112     - " Business. The Statement of affairs, which".
113     02 LINE 11 COLUMN 1 VALUE " is prepared after determining the NE
114     - "T-Profit or NET-Loss provides information".

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115 02 LINE 12 COLUMN 1 VALUE " in respect of the financial position
116 - " of the business is known as the ".
117 02 LINE 13 COLUMN 1 VALUE " Balance Sheet" HIGHLIGHT.
118 02 LINE 13 COLUMN 15 VALUE ". Such Balance Sheet is prepared at
119 - "the end of each financial ".
120 02 LINE 14 COLUMN 1 VALUE " year, in which Assets and Liabilitie
121 - "s of the business are mentioned. At the".
122 02 LINE 15 COLUMN 1 VALUE " completion of Trading A/C and Profit
123 - " and Loss A/C, all expenditure and losses".
124 02 LINE 16 COLUMN 1 VALUE " accounts and all profits and incomes
125 - " accounts become closed and only assets, ".
126 02 LINE 17 COLUMN 1 VALUE " liabilities and capital accounts rem
127 - "ain open. Balances of such accounts are".
128 02 LINE 18 COLUMN 1 VALUE " transferred to Balance Sheet".
129
130 01 THANKS.
131 02 LINE 10 COLUMN 35 VALUE " THANKYOU " HIGHLIGHT BLINK.
132 02 LINE 11 COLUMN 35 VALUE " _____ " HIGHLIGHT BLINK.
133
134 01 OBJECT.
135 02 LINE 2 COLUMN 25 VALUE " Objectives of Preparing BALANCE SHEE
136 - "T" HIGHLIGHT BLINK.
137 02 LINE 6 COLUMN 1 VALUE " BALANCE SHEET IS PREEPARED TO OBTAIN
138 - "FOLLOWIING OBJECTS :".
139 02 LINE 8 COLUMN 5 VALUE "1. TO FIND OUT THE TOTOL LIABILITIES
140 - " AND ASSETS OF THE BUSINESS ".
141 02 LINE 10 COLUMN 4 VALUE " 2. TO INFORM ABOUT THE CAPITAL OF
142 - " THE BUSINESS AND MEANS OF CAPITAL".
143 02 LINE 12 COLUMN 5 VALUE "3. TO OBTAIN INFORMATION ABUOT BUSIM
144 - " CAPACITY TO PAY ".
145 02 LINE 14 COLUMN 4 VALUE " 4. TO HAVE A COMPARATIVE STUDY".
146 01 TEL-SCR.
147 02 LINE 2 COLUMN 25 VALUE "ENTRIES FOR TRIAL BALANCE"
148 HIGHLIGHT .
149 02 LINE 4 COLUMN 2 VALUE "OPENING STOCK " .
150 02 LINE 4 COLUMN 28 PIC 9(7) TO OPEN-STOCK JUST LEFT
151 REVERSE-VIDEO.
152 02 LINE 6 COLUMN 2 VALUE "BILLS RECEIVABLE " .
153 02 LINE 6 COLUMN 28 PIC 9(7) TO BILLS-REC JUST LEFT
154 REVERSE-VIDEO.
155 02 LINE 8 COLUMN 2 VALUE "MACHINERY " .
156 02 LINE 8 COLUMN 28 PIC 9(7) TO MACHINERY JUST LEFT
157 REVERSE-VIDEO.
158 02 LINE 10 COLUMN 2 VALUE "FURNITURE " .
159 02 LINE 10 COLUMN 28 PIC 9(7) TO FURNITURE JUST LEFT
160 REVERSE-VIDEO.
161 02 LINE 12 COLUMN 2 VALUE "BUILDING " .
162 02 LINE 12 COLUMN 28 PIC 9(7) TO BUILDING JUST LEFT
163 REVERSE-VIDEO.
164 02 LINE 14 COLUMN 2 VALUE "DEBTORS " .
165 02 LINE 14 COLUMN 28 PIC 9(7) TO DEBTORS JUST LEFT
166 REVERSE-VIDEO.
167 02 LINE 16 COLUMN 2 VALUE "CASH IN OFFICE " .
168 02 LINE 16 COLUMN 28 PIC 9(7) TO CASH-IN-OFFICE JUST LEFT
169 REVERSE-VIDEO.
170 02 LINE 18 COLUMN 2 VALUE "CASH AT BANK " .
171 02 LINE 18 COLUMN 28 PIC 9(7) TO CASH-AT-BANK JUST LEFT

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172          REVERSE-VIDEO.
173      02 LINE 20 COLUMN 2 VALUE "CASH WITH PETTY CASHIER " .
174      02 LINE 20 COLUMN 28 PIC 9(7) TO CASH-PETTY JUST LEFT
175          REVERSE-VIDEO.
176      02 LINE 22 COLUMN 2 VALUE "WAGES " .
177      02 LINE 22 COLUMN 28 PIC 9(7) TO WAGES JUST LEFT
178          REVERSE-VIDEO.
179      02 LINE 24 COLUMN 2 VALUE "RENT " .
180      02 LINE 24 COLUMN 28 PIC 9(7) TO RENT JUST LEFT
181          REVERSE-VIDEO.
182      02 LINE 4 COLUMN 38 VALUE "ELECTRIC CHARGES " .
183      02 LINE 4 COLUMN 65 PIC 9(7) TO ELEC-CHARGES JUST LEFT
184          REVERSE-VIDEO.
185      02 LINE 6 COLUMN 38 VALUE "REPAIRS " .
186      02 LINE 6 COLUMN 65 PIC 9(7) TO REPAIRS JUST LEFT
187          REVERSE-VIDEO.
188      02 LINE 8 COLUMN 38 VALUE "SALARIES " .
189      02 LINE 8 COLUMN 65 PIC 9(7) TO SALARIES JUST LEFT
190          REVERSE-VIDEO.
191      02 LINE 10 COLUMN 38 VALUE "DISCOUNT TO CUSTOMERS " .
192      02 LINE 10 COLUMN 65 PIC 9(7) TO DISC-TO-CUST JUST LEFT
193          REVERSE-VIDEO.
194      02 LINE 12 COLUMN 38 VALUE "INTEREST ON LOAN " .
195      02 LINE 12 COLUMN 65 PIC 9(7) TO INT-ON-LOAN JUST LEFT
196          REVERSE-VIDEO.
197      02 LINE 14 COLUMN 38 VALUE "BAD DEBTS " .
198      02 LINE 14 COLUMN 65 PIC 9(7) TO BAD-DEBTS JUST LEFT
199          REVERSE-VIDEO.
200      02 LINE 16 COLUMN 38 VALUE "PURCHASE A/C " .
201      02 LINE 16 COLUMN 65 PIC 9(7) TO PURCHASE-ACC JUST LEFT
202          REVERSE-VIDEO.
203      02 LINE 18 COLUMN 38 VALUE "SALES RETURN ACCOUNT " .
204      02 LINE 18 COLUMN 65 PIC 9(7) TO SALES-RET-ACC JUST LEFT
205          REVERSE-VIDEO.
206      02 LINE 20 COLUMN 38 VALUE "DRAWINGS A/C" .
207      02 LINE 20 COLUMN 65 PIC 9(7) TO DRAWINGS-ACC JUST LEFT
208          REVERSE-VIDEO.
209      02 LINE 22 COLUMN 38 VALUE "INVESTMENTS " .
210      02 LINE 22 COLUMN 65 PIC 9(7) TO INVESTMENTS JUST LEFT
211          REVERSE-VIDEO.
212      02 LINE 24 COLUMN 38 VALUE "CARRIAGE INWARDS " .
213      02 LINE 24 COLUMN 65 PIC 9(7) TO CARRIAGE-IN JUST LEFT
214          REVERSE-VIDEO.
215
216      01 TEL-SCR2.
217          02 LINE 2 COLUMN 25 VALUE "ENTRIES FOR TRIAL BALANCE CONTD.."
218              HIGHLIGHT.
219          02 LINE 4 COLUMN 2 VALUE "CARRIAGE OUTWARDS " .
220          02 LINE 4 COLUMN 28 PIC 9(7) TO CARRIAGE-OUT JUST LEFT
221              REVERSE-VIDEO.
222          02 LINE 6 COLUMN 2 VALUE "LOOSE TOOLS " .
223          02 LINE 6 COLUMN 28 PIC 9(7) TO LOOSE-TOOLS JUST LEFT
224              REVERSE-VIDEO.
225          02 LINE 8 COLUMN 2 VALUE "BILLS PAYABLE " .
226          02 LINE 8 COLUMN 28 PIC 9(7) TO BILLS-PAYABLE JUST LEFT
227              REVERSE-VIDEO.
228          02 LINE 10 COLUMN 2 VALUE "SALES A/C " .
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229 02 LINE 10 COLUMN 28 PIC 9(7) TO SALES-ACC JUST LEFT
230 REVERSE-VIDEO.
231 02 LINE 12 COLUMN 2 VALUE "CAPITAL " .
232 02 LINE 12 COLUMN 28 PIC 9(7) TO CAPITAL JUST LEFT
233 REVERSE-VIDEO.
234 02 LINE 14 COLUMN 2 VALUE "LOAN " .
235 02 LINE 14 COLUMN 28 PIC 9(7) TO LOAN JUST LEFT
236 REVERSE-VIDEO.
237 02 LINE 16 COLUMN 2 VALUE "CREDITORS " .
238 02 LINE 16 COLUMN 28 PIC 9(7) TO CREDITORS JUST LEFT
239 REVERSE-VIDEO.
240 02 LINE 18 COLUMN 2 VALUE "DISCOUNT ALLOWED BY CREDITORS " .
241 02 LINE 18 COLUMN 28 PIC 9(7) TO DISC-BY-CREDITORS JUST LEFT
242 REVERSE-VIDEO.
243 02 LINE 20 COLUMN 2 VALUE "COMISSION EARNED " .
244 02 LINE 20 COLUMN 28 PIC 9(7) TO COMMISION-EARNED JUST LEFT
245 REVERSE-VIDEO.
246 02 LINE 22 COLUMN 2 VALUE "INTEREST RECEIVED" .
247 02 LINE 22 COLUMN 28 PIC 9(7) TO INT-RECEIVED JUST LEFT
248 REVERSE-VIDEO.
249 02 LINE 24 COLUMN 2 VALUE "RETURNS OUTWARDS(PURCHASES) " .
250 02 LINE 24 COLUMN 28 PIC 9(7) TO RETURNS-OUT JUST LEFT
251 REVERSE-VIDEO.
252 02 LINE 4 COLUMN 38 VALUE "RENT RECEIVED " .
253 02 LINE 4 COLUMN 65 PIC 9(7) TO RENT-RECEIVED JUST LEFT
254 REVERSE-VIDEO.
255 02 LINE 6 COLUMN 38 VALUE "BANK OVERDRAFT " .
256 02 LINE 6 COLUMN 65 PIC 9(7) TO BANK-OD JUST LEFT
257 REVERSE-VIDEO.
258 02 LINE 8 COLUMN 38 VALUE "RESERVE FOR BAD DEBTS " .
259 02 LINE 8 COLUMN 65 PIC 9(7) TO BAD-DEBTS-RES JUST LEFT
260 REVERSE-VIDEO.
261 02 LINE 10 COLUMN 38 VALUE "INTEREST ON INVESTMENTS" .
262 02 LINE 10 COLUMN 65 PIC 9(7) TO INT-ON-INVESTMENTS JUST LEFT
263 REVERSE-VIDEO.
264 02 LINE 12 COLUMN 38 VALUE "INTEREST ON DEPOSITS " .
265 02 LINE 12 COLUMN 65 PIC 9(7) TO INT-ON-DEPOSITS JUST LEFT
266 REVERSE-VIDEO.
267 02 LINE 14 COLUMN 38 VALUE "CLOSING STOCK " .
268 02 LINE 14 COLUMN 65 PIC 9(7) TO CLOSE-STOCK JUST LEFT
269 REVERSE-VIDEO.
270 02 LINE 16 COLUMN 38 VALUE "FREIGHT ON PURCHASE " .
271 02 LINE 16 COLUMN 65 PIC 9(7) TO PURCHASE-FREIGHT JUST LEFT
272 REVERSE-VIDEO.
273 02 LINE 18 COLUMN 38 VALUE "MANUFACTURING " .
274 02 LINE 18 COLUMN 65 PIC 9(7) TO MANUFACTURE JUST LEFT
275 REVERSE-VIDEO.
276 02 LINE 20 COLUMN 38 VALUE "INSURANCE CLAIM " .
277 02 LINE 20 COLUMN 65 PIC 9(7) TO INSURANCE-CLAIM JUST LEFT
278 REVERSE-VIDEO.
279 02 LINE 22 COLUMN 38 VALUE "OCTROI " .
280 02 LINE 22 COLUMN 65 PIC 9(7) TO OCTROI JUST LEFT
281 REVERSE-VIDEO.
282 02 LINE 24 COLUMN 38 VALUE "CUSTOM DUTY " .
283 02 LINE 24 COLUMN 65 PIC 9(7) TO CUSTOM-DUTY JUST LEFT
284 REVERSE-VIDEO.
285 01 TEL-SCR3.

286 02 LINE 2 COLUMN 25 VALUE "ENTRIES FOR TRIAL BALANCE CONTD.."

287 HIGHLIGHT.

288 02 LINE 4 COLUMN 2 VALUE "ROYALTY " .

289 02 LINE 4 COLUMN 28 PIC 9(7) TO ROYALTY JUST LEFT

290 REVERSE-VIDEO.

291 02 LINE 6 COLUMN 2 VALUE "IMPORT DUTY " .

292 02 LINE 6 COLUMN 28 PIC 9(7) TO IMPORT-DUTY JUST LEFT

293 REVERSE-VIDEO.

294 02 LINE 8 COLUMN 2 VALUE "FUEL AND POWER " .

295 02 LINE 8 COLUMN 28 PIC 9(7) TO FUEL-POWER JUST LEFT

296 REVERSE-VIDEO.

297 02 LINE 10 COLUMN 2 VALUE "WATER CHARGES " .

298 02 LINE 10 COLUMN 28 PIC 9(7) TO WATER-CHARGES JUST LEFT

299 REVERSE-VIDEO.

300 02 LINE 12 COLUMN 2 VALUE "CLEARING CHARGES" .

301 02 LINE 12 COLUMN 28 PIC 9(7) TO CLEARING-CHARGES JUST LEFT

302 REVERSE-VIDEO.

303 02 LINE 14 COLUMN 2 VALUE "CASH IN HAND " .

304 02 LINE 14 COLUMN 28 PIC 9(7) TO CASH-IN-HAND JUST LEFT

305 REVERSE-VIDEO.

306

307 *-----

308 01 TRADE-ACC.

309 02 LINE 1 COLUMN 1 PIC X(80) FROM DASH-LINE.

310 02 LINE 23 COLUMN 1 PIC X(80) FROM DASH-LINE1.

311 02 LINE 25 COLUMN 1 PIC X(80) FROM DASH-LINE1.

312 02 LINE 23 COLUMN 5 VALUE "TOTAL" HIGHLIGHT.

313 02 LINE 23 COLUMN 45 VALUE "TOTAL" HIGHLIGHT.

314

315 02 LINE 2 COLUMN 30 VALUE "TRADING ACCOUNT" HIGHLIGHT .

316 02 LINE 2 COLUMN 2 VALUE "Dr." HIGHLIGHT.

317 02 LINE 2 COLUMN 70 VALUE "Cr." HIGHLIGHT.

318

319 02 LINE 3 COLUMN 1 PIC X(80) FROM DASH-LINE.

320 02 LINE 4 COLUMN 37 PIC X FROM VERT-DASH.

321 02 LINE 5 COLUMN 37 PIC X FROM VERT-DASH.

322 02 LINE 6 COLUMN 37 PIC X FROM VERT-DASH.

323 02 LINE 7 COLUMN 37 PIC X FROM VERT-DASH.

324 02 LINE 8 COLUMN 37 PIC X FROM VERT-DASH.

325 02 LINE 9 COLUMN 37 PIC X FROM VERT-DASH.

326 02 LINE 10 COLUMN 37 PIC X FROM VERT-DASH.

327 02 LINE 11 COLUMN 37 PIC X FROM VERT-DASH.

328 02 LINE 12 COLUMN 37 PIC X FROM VERT-DASH.

329 02 LINE 13 COLUMN 37 PIC X FROM VERT-DASH.

330 02 LINE 14 COLUMN 37 PIC X FROM VERT-DASH.

331 02 LINE 15 COLUMN 37 PIC X FROM VERT-DASH.

332 02 LINE 16 COLUMN 37 PIC X FROM VERT-DASH.

333 02 LINE 17 COLUMN 37 PIC X FROM VERT-DASH.

334 02 LINE 18 COLUMN 37 PIC X FROM VERT-DASH.

335 02 LINE 19 COLUMN 37 PIC X FROM VERT-DASH.

336 02 LINE 20 COLUMN 37 PIC X FROM VERT-DASH.

337 02 LINE 21 COLUMN 37 PIC X FROM VERT-DASH.

338 02 LINE 21 COLUMN 37 PIC X FROM VERT-DASH.

339 02 LINE 22 COLUMN 37 PIC X FROM VERT-DASH.

340 02 LINE 23 COLUMN 37 PIC X FROM VERT-DASH.

341 02 LINE 24 COLUMN 37 PIC X FROM VERT-DASH.

342 02 LINE 4 COLUMN 35 PIC X FROM VERT-DASH.

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343      02 LINE 5 COLUMN 35 PIC X FROM VERT-DASH.
344      02 LINE 6 COLUMN 35 PIC X FROM VERT-DASH.
345      02 LINE 7 COLUMN 35 PIC X FROM VERT-DASH.
346      02 LINE 8 COLUMN 35 PIC X FROM VERT-DASH.
347      02 LINE 9 COLUMN 35 PIC X FROM VERT-DASH.
348      02 LINE 10 COLUMN 35 PIC X FROM VERT-DASH.
349      02 LINE 11 COLUMN 35 PIC X FROM VERT-DASH.
350      02 LINE 12 COLUMN 35 PIC X FROM VERT-DASH.
351      02 LINE 13 COLUMN 35 PIC X FROM VERT-DASH.
352      02 LINE 14 COLUMN 35 PIC X FROM VERT-DASH.
353      02 LINE 15 COLUMN 35 PIC X FROM VERT-DASH.
354      02 LINE 16 COLUMN 35 PIC X FROM VERT-DASH.
355      02 LINE 17 COLUMN 35 PIC X FROM VERT-DASH.
356      02 LINE 18 COLUMN 35 PIC X FROM VERT-DASH.
357      02 LINE 19 COLUMN 35 PIC X FROM VERT-DASH.
358      02 LINE 20 COLUMN 35 PIC X FROM VERT-DASH.
359      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
360      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
361      02 LINE 22 COLUMN 35 PIC X FROM VERT-DASH.
362      02 LINE 23 COLUMN 35 PIC X FROM VERT-DASH.
363      02 LINE 24 COLUMN 35 PIC X FROM VERT-DASH.
364      02 LINE 4 COLUMN 27 PIC X FROM VERT-DASH.
365      02 LINE 5 COLUMN 27 PIC X FROM VERT-DASH.
366      02 LINE 6 COLUMN 27 PIC X FROM VERT-DASH.
367      02 LINE 7 COLUMN 27 PIC X FROM VERT-DASH.
368      02 LINE 8 COLUMN 27 PIC X FROM VERT-DASH.
369      02 LINE 9 COLUMN 27 PIC X FROM VERT-DASH.
370      02 LINE 10 COLUMN 27 PIC X FROM VERT-DASH.
371      02 LINE 11 COLUMN 27 PIC X FROM VERT-DASH.
372      02 LINE 12 COLUMN 27 PIC X FROM VERT-DASH.
373      02 LINE 13 COLUMN 27 PIC X FROM VERT-DASH.
374      02 LINE 14 COLUMN 27 PIC X FROM VERT-DASH.
375      02 LINE 15 COLUMN 27 PIC X FROM VERT-DASH.
376      02 LINE 16 COLUMN 27 PIC X FROM VERT-DASH.
377      02 LINE 17 COLUMN 27 PIC X FROM VERT-DASH.
378      02 LINE 18 COLUMN 27 PIC X FROM VERT-DASH.
379      02 LINE 19 COLUMN 27 PIC X FROM VERT-DASH.
380      02 LINE 20 COLUMN 27 PIC X FROM VERT-DASH.
381      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
382      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
383      02 LINE 22 COLUMN 27 PIC X FROM VERT-DASH.
384      02 LINE 23 COLUMN 27 PIC X FROM VERT-DASH.
385      02 LINE 24 COLUMN 27 PIC X FROM VERT-DASH.
386      02 LINE 4 COLUMN 64 PIC X FROM VERT-DASH.
387      02 LINE 5 COLUMN 64 PIC X FROM VERT-DASH.
388      02 LINE 6 COLUMN 64 PIC X FROM VERT-DASH.
389      02 LINE 7 COLUMN 64 PIC X FROM VERT-DASH.
390      02 LINE 8 COLUMN 64 PIC X FROM VERT-DASH.
391      02 LINE 9 COLUMN 64 PIC X FROM VERT-DASH.
392      02 LINE 10 COLUMN 64 PIC X FROM VERT-DASH.
393      02 LINE 11 COLUMN 64 PIC X FROM VERT-DASH.
394      02 LINE 12 COLUMN 64 PIC X FROM VERT-DASH.
395      02 LINE 13 COLUMN 64 PIC X FROM VERT-DASH.
396      02 LINE 14 COLUMN 64 PIC X FROM VERT-DASH.
397      02 LINE 15 COLUMN 64 PIC X FROM VERT-DASH.
398      02 LINE 16 COLUMN 64 PIC X FROM VERT-DASH.
399      02 LINE 17 COLUMN 64 PIC X FROM VERT-DASH.
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400      02 LINE 18 COLUMN 64 PIC X FROM VERT-DASH.
401      02 LINE 19 COLUMN 64 PIC X FROM VERT-DASH.
402      02 LINE 20 COLUMN 64 PIC X FROM VERT-DASH.
403      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
404      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
405      02 LINE 22 COLUMN 64 PIC X FROM VERT-DASH.
406      02 LINE 23 COLUMN 64 PIC X FROM VERT-DASH.
407      02 LINE 24 COLUMN 64 PIC X FROM VERT-DASH.
408      02 LINE 4 COLUMN 72 PIC X FROM VERT-DASH.
409      02 LINE 5 COLUMN 72 PIC X FROM VERT-DASH.
410      02 LINE 6 COLUMN 72 PIC X FROM VERT-DASH.
411      02 LINE 7 COLUMN 72 PIC X FROM VERT-DASH.
412      02 LINE 8 COLUMN 72 PIC X FROM VERT-DASH.
413      02 LINE 9 COLUMN 72 PIC X FROM VERT-DASH.
414      02 LINE 10 COLUMN 72 PIC X FROM VERT-DASH.
415      02 LINE 11 COLUMN 72 PIC X FROM VERT-DASH.
416      02 LINE 12 COLUMN 72 PIC X FROM VERT-DASH.
417      02 LINE 13 COLUMN 72 PIC X FROM VERT-DASH.
418      02 LINE 14 COLUMN 72 PIC X FROM VERT-DASH.
419      02 LINE 15 COLUMN 72 PIC X FROM VERT-DASH.
420      02 LINE 16 COLUMN 72 PIC X FROM VERT-DASH.
421      02 LINE 17 COLUMN 72 PIC X FROM VERT-DASH.
422      02 LINE 18 COLUMN 72 PIC X FROM VERT-DASH.
423      02 LINE 19 COLUMN 72 PIC X FROM VERT-DASH.
424      02 LINE 20 COLUMN 72 PIC X FROM VERT-DASH.
425      02 LINE 21 COLUMN 72 PIC X FROM VERT-DASH.
426      02 LINE 21 COLUMN 72 PIC X FROM VERT-DASH.
427      02 LINE 22 COLUMN 72 PIC X FROM VERT-DASH.
428      02 LINE 23 COLUMN 72 PIC X FROM VERT-DASH.
429      02 LINE 24 COLUMN 72 PIC X FROM VERT-DASH.
430      02 LINE 4 COLUMN 2 VALUE "TO OPENING STOCK " .
431      02 LINE 4 COLUMN 28 PIC X(7) FROM OPEN-STOCK .
432      02 LINE 5 COLUMN 2 VALUE "TO PURCHASE A/C " .
433      02 LINE 5 COLUMN 28 PIC X(7) FROM PURCHASE-ACC .
434      02 LINE 6 COLUMN 4 VALUE "--DRAWINGS A/C" .
435      02 LINE 6 COLUMN 28 PIC X(7) FROM DRAWINGS-ACC .
436      02 LINE 7 COLUMN 4 VALUE "--PURCHASE RETURN" .
437      02 LINE 7 COLUMN 28 PIC X(7) FROM RETURNS-OUT .
438      02 LINE 8 COLUMN 2 VALUE "TO CARRIAGE INWARDS " .
439      02 LINE 8 COLUMN 28 PIC X(7) FROM CARRIAGE-IN .
440      02 LINE 9 COLUMN 2 VALUE "TO WAGES " .
441      02 LINE 9 COLUMN 28 PIC X(7) FROM WAGES .
442      02 LINE 10 COLUMN 2 VALUE "TO FACTORY RENT " .
443      02 LINE 10 COLUMN 28 PIC X(7) FROM RENT .
444      02 LINE 11 COLUMN 2 VALUE "TO FREIGHT ON PURCHASE " .
445      02 LINE 11 COLUMN 28 PIC X(7) FROM PURCHASE-FREIGHT .
446      02 LINE 12 COLUMN 2 VALUE "TO MANUFACTURING " .
447      02 LINE 12 COLUMN 28 PIC X(7) FROM MANUFACTURE .
448      02 LINE 13 COLUMN 2 VALUE "TO OCTROI " .
449      02 LINE 13 COLUMN 28 PIC X(7) FROM OCTROI .
450      02 LINE 14 COLUMN 2 VALUE "TO CUSTOM DUTY " .
451      02 LINE 14 COLUMN 28 PIC X(7) FROM CUSTOM-DUTY .
452      02 LINE 15 COLUMN 2 VALUE "TO ROYALTY " .
453      02 LINE 15 COLUMN 28 PIC X(7) FROM ROYALTY .
454      02 LINE 16 COLUMN 2 VALUE "TO IMPORT DUTY " .
455      02 LINE 16 COLUMN 28 PIC X(7) FROM IMPORT-DUTY .
456      02 LINE 17 COLUMN 2 VALUE "TO FUEL AND POWER " .
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514      02 LINE 23 COLUMN 37 PIC X FROM VERT-DASH.
515      02 LINE 24 COLUMN 37 PIC X FROM VERT-DASH.
516      02 LINE 4  COLUMN 35 PIC X FROM VERT-DASH.
517      02 LINE 5  COLUMN 35 PIC X FROM VERT-DASH.
518      02 LINE 6  COLUMN 35 PIC X FROM VERT-DASH.
519      02 LINE 7  COLUMN 35 PIC X FROM VERT-DASH.
520      02 LINE 8  COLUMN 35 PIC X FROM VERT-DASH.
521      02 LINE 9  COLUMN 35 PIC X FROM VERT-DASH.
522      02 LINE 10 COLUMN 35 PIC X FROM VERT-DASH.
523      02 LINE 11 COLUMN 35 PIC X FROM VERT-DASH.
524      02 LINE 12 COLUMN 35 PIC X FROM VERT-DASH.
525      02 LINE 13 COLUMN 35 PIC X FROM VERT-DASH.
526      02 LINE 14 COLUMN 35 PIC X FROM VERT-DASH.
527      02 LINE 15 COLUMN 35 PIC X FROM VERT-DASH.
528      02 LINE 16 COLUMN 35 PIC X FROM VERT-DASH.
529      02 LINE 17 COLUMN 35 PIC X FROM VERT-DASH.
530      02 LINE 18 COLUMN 35 PIC X FROM VERT-DASH.
531      02 LINE 19 COLUMN 35 PIC X FROM VERT-DASH.
532      02 LINE 20 COLUMN 35 PIC X FROM VERT-DASH.
533      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
534      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
535      02 LINE 22 COLUMN 35 PIC X FROM VERT-DASH.
536      02 LINE 23 COLUMN 35 PIC X FROM VERT-DASH.
537      02 LINE 24 COLUMN 35 PIC X FROM VERT-DASH.
538      02 LINE 4  COLUMN 27 PIC X FROM VERT-DASH.
539      02 LINE 5  COLUMN 27 PIC X FROM VERT-DASH.
540      02 LINE 6  COLUMN 27 PIC X FROM VERT-DASH.
541      02 LINE 7  COLUMN 27 PIC X FROM VERT-DASH.
542      02 LINE 8  COLUMN 27 PIC X FROM VERT-DASH.
543      02 LINE 9  COLUMN 27 PIC X FROM VERT-DASH.
544      02 LINE 10 COLUMN 27 PIC X FROM VERT-DASH.
545      02 LINE 11 COLUMN 27 PIC X FROM VERT-DASH.
546      02 LINE 12 COLUMN 27 PIC X FROM VERT-DASH.
547      02 LINE 13 COLUMN 27 PIC X FROM VERT-DASH.
548      02 LINE 14 COLUMN 27 PIC X FROM VERT-DASH.
549      02 LINE 15 COLUMN 27 PIC X FROM VERT-DASH.
550      02 LINE 16 COLUMN 27 PIC X FROM VERT-DASH.
551      02 LINE 17 COLUMN 27 PIC X FROM VERT-DASH.
552      02 LINE 18 COLUMN 27 PIC X FROM VERT-DASH.
553      02 LINE 19 COLUMN 27 PIC X FROM VERT-DASH.
554      02 LINE 20 COLUMN 27 PIC X FROM VERT-DASH.
555      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
556      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
557      02 LINE 22 COLUMN 27 PIC X FROM VERT-DASH.
558      02 LINE 23 COLUMN 27 PIC X FROM VERT-DASH.
559      02 LINE 24 COLUMN 27 PIC X FROM VERT-DASH.
560      02 LINE 4  COLUMN 64 PIC X FROM VERT-DASH.
561      02 LINE 5  COLUMN 64 PIC X FROM VERT-DASH.
562      02 LINE 6  COLUMN 64 PIC X FROM VERT-DASH.
563      02 LINE 7  COLUMN 64 PIC X FROM VERT-DASH.
564      02 LINE 8  COLUMN 64 PIC X FROM VERT-DASH.
565      02 LINE 9  COLUMN 64 PIC X FROM VERT-DASH.
566      02 LINE 10 COLUMN 64 PIC X FROM VERT-DASH.
567      02 LINE 11 COLUMN 64 PIC X FROM VERT-DASH.
568      02 LINE 12 COLUMN 64 PIC X FROM VERT-DASH.
569      02 LINE 13 COLUMN 64 PIC X FROM VERT-DASH.
570      02 LINE 14 COLUMN 64 PIC X FROM VERT-DASH.
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571      02 LINE 15 COLUMN 64 PIC X FROM VERT-DASH.
572      02 LINE 16 COLUMN 64 PIC X FROM VERT-DASH.
573      02 LINE 17 COLUMN 64 PIC X FROM VERT-DASH.
574      02 LINE 18 COLUMN 64 PIC X FROM VERT-DASH.
575      02 LINE 19 COLUMN 64 PIC X FROM VERT-DASH.
576      02 LINE 20 COLUMN 64 PIC X FROM VERT-DASH.
577      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
578      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
579      02 LINE 22 COLUMN 64 PIC X FROM VERT-DASH.
580      02 LINE 23 COLUMN 64 PIC X FROM VERT-DASH.
581      02 LINE 24 COLUMN 64 PIC X FROM VERT-DASH.
582      02 LINE 4 COLUMN 72 PIC X FROM VERT-DASH.
583      02 LINE 5 COLUMN 72 PIC X FROM VERT-DASH.
584      02 LINE 6 COLUMN 72 PIC X FROM VERT-DASH.
585      02 LINE 7 COLUMN 72 PIC X FROM VERT-DASH.
586      02 LINE 8 COLUMN 72 PIC X FROM VERT-DASH.
587      02 LINE 9 COLUMN 72 PIC X FROM VERT-DASH.
588      02 LINE 10 COLUMN 72 PIC X FROM VERT-DASH.
589      02 LINE 11 COLUMN 72 PIC X FROM VERT-DASH.
590      02 LINE 12 COLUMN 72 PIC X FROM VERT-DASH.
591      02 LINE 13 COLUMN 72 PIC X FROM VERT-DASH.
592      02 LINE 14 COLUMN 72 PIC X FROM VERT-DASH.
593      02 LINE 15 COLUMN 72 PIC X FROM VERT-DASH.
594      02 LINE 16 COLUMN 72 PIC X FROM VERT-DASH.
595      02 LINE 17 COLUMN 72 PIC X FROM VERT-DASH.
596      02 LINE 18 COLUMN 72 PIC X FROM VERT-DASH.
597      02 LINE 19 COLUMN 72 PIC X FROM VERT-DASH.
598      02 LINE 20 COLUMN 72 PIC X FROM VERT-DASH.
599      02 LINE 21 COLUMN 72 PIC X FROM VERT-DASH.
600      02 LINE 21 COLUMN 72 PIC X FROM VERT-DASH.
601      02 LINE 22 COLUMN 72 PIC X FROM VERT-DASH.
602      02 LINE 23 COLUMN 72 PIC X FROM VERT-DASH.
603      02 LINE 24 COLUMN 72 PIC X FROM VERT-DASH.
604      02 LINE 4 COLUMN 2 VALUE "TO GROSS LOSS b/d " .
605      02 LINE 4 COLUMN 28 PIC X(7) FROM GROSS-LOSS .
606      *GROSS-LOSS YET TO BE CALCULATED.
607      02 LINE 6 COLUMN 2 VALUE "TO INTEREST ON LOAN " .
608      02 LINE 6 COLUMN 28 PIC X(7) FROM INT-ON-LOAN.
609      02 LINE 7 COLUMN 4 VALUE "TO BAD DEBTS " .
610      02 LINE 7 COLUMN 28 PIC X(7) FROM BAD-DEBTS.
611      02 LINE 8 COLUMN 4 VALUE "DISCOUNT ALLOWED " .
612      02 LINE 8 COLUMN 28 PIC X(7) FROM DISC-TO-CUST.
613      02 LINE 9 COLUMN 2 VALUE "TO SALARIES " .
614      02 LINE 9 COLUMN 28 PIC X(7) FROM SALARIES.
615      02 LINE 10 COLUMN 2 VALUE "TO WAGES " .
616      02 LINE 10 COLUMN 28 PIC X(7) FROM WAGES .
617      02 LINE 11 COLUMN 2 VALUE "TO REPAIRS " .
618      02 LINE 11 COLUMN 28 PIC X(7) FROM REPAIRS.
619      02 LINE 12 COLUMN 2 VALUE "TO COMMISSION " .
620      02 LINE 12 COLUMN 28 PIC X(7) FROM COMMISION-EARNED.
621      02 LINE 13 COLUMN 2 VALUE "TO CARRIAGE OUTWARDS " .
622      02 LINE 13 COLUMN 28 PIC X(7) FROM CARRIAGE-OUT.
623      02 LINE 14 COLUMN 2 VALUE "TO RESERVE FOR BAD DEBTS" .
624      02 LINE 14 COLUMN 28 PIC X(7) FROM BAD-DEBTS-RES.
625
626      02 LINE 15 COLUMN 2 VALUE "TO NET PROFIT TRANSFERRED" .
627      02 LINE 16 COLUMN 5 VALUE "TO CAPITAL A/C " .
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628
629         02 LINE 15 COLUMN 28 PIC X(7) FROM NET-PROFIT.
630 *NET-PROFIT YET TO BE CALCULATED.
631
632         02 LINE 4 COLUMN 38 VALUE "BY GROSS PROFIT b/d " .
633         02 LINE 4 COLUMN 65 PIC X(7) FROM GROSS-PROFIT.
634 * GROSS-PROFIT YET TO BE CALCULATED.
635         02 LINE 5 COLUMN 38 VALUE "BY COMMISSION RECEIVED " .
636         02 LINE 5 COLUMN 65 PIC X(7) FROM COMMISSION-EARNED.
637         02 LINE 6 COLUMN 38 VALUE "BY INTEREST RECEIVED " .
638         02 LINE 6 COLUMN 65 PIC X(7) FROM INT-RECEIVED.
639         02 LINE 7 COLUMN 38 VALUE "BY RENT RECEIVED " .
640         02 LINE 7 COLUMN 65 PIC X(7) FROM RENT-RECEIVED.
641         02 LINE 8 COLUMN 38 VALUE "BY DISCOUNT RECEIVED " .
642         02 LINE 8 COLUMN 65 PIC X(7) FROM DISC-BY-CREDITORS.
643         02 LINE 9 COLUMN 38 VALUE "BY INCOME FROM INVESTMENTS" .
644         02 LINE 9 COLUMN 65 PIC X(7) FROM INT-ON-INVESTMENTS.
645         02 LINE 10 COLUMN 38 VALUE "BY NET LOSS TRANSFERRED " .
646         02 LINE 11 COLUMN 41 VALUE "TO CAPITAL A/C " .
647
648         02 LINE 10 COLUMN 65 PIC X(7) FROM NET-LOSS.
649 *NET-LOSS YET TO BE CALCULATED.
650         02 LINE 23 COLUMN 25 PIC X(10) FROM TPL-DR.
651         02 LINE 23 COLUMN 62 PIC X(10) FROM TPL-CR.
652
653 *@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@
654 01 BAL-SHEET.
655         02 LINE 1 COLUMN 1 PIC X(80) FROM DASH-LINE.
656         02 LINE 23 COLUMN 5 VALUE "TOTAL" HIGHLIGHT.
657         02 LINE 23 COLUMN 45 VALUE "TOTAL" HIGHLIGHT.
658
659         02 LINE 22 COLUMN 1 PIC X(80) FROM DASH-LINE1.
660         02 LINE 24 COLUMN 1 PIC X(80) FROM DASH-LINE1.
661
662         02 LINE 5 COLUMN 1 PIC X(80) FROM DASH-LINE1.
663
664         02 LINE 2 COLUMN 30 VALUE "BALANCE-SHEET" HIGHLIGHT.
665         02 LINE 4 COLUMN 5 VALUE "Liabilities" HIGHLIGHT.
666         02 LINE 4 COLUMN 28 VALUE "Amount" HIGHLIGHT.
667         02 LINE 4 COLUMN 45 VALUE "Assets" HIGHLIGHT.
668         02 LINE 4 COLUMN 65 VALUE "Amount" HIGHLIGHT.
669
670
671
672         02 LINE 3 COLUMN 1 PIC X(80) FROM DASH-LINE.
673         02 LINE 4 COLUMN 37 PIC X FROM VERT-DASH.
674         02 LINE 5 COLUMN 37 PIC X FROM VERT-DASH.
675         02 LINE 6 COLUMN 37 PIC X FROM VERT-DASH.
676         02 LINE 7 COLUMN 37 PIC X FROM VERT-DASH.
677         02 LINE 8 COLUMN 37 PIC X FROM VERT-DASH.
678         02 LINE 9 COLUMN 37 PIC X FROM VERT-DASH.
679         02 LINE 10 COLUMN 37 PIC X FROM VERT-DASH.
680         02 LINE 11 COLUMN 37 PIC X FROM VERT-DASH.
681         02 LINE 12 COLUMN 37 PIC X FROM VERT-DASH.
682         02 LINE 13 COLUMN 37 PIC X FROM VERT-DASH.
683         02 LINE 14 COLUMN 37 PIC X FROM VERT-DASH.
684         02 LINE 15 COLUMN 37 PIC X FROM VERT-DASH.

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685      02 LINE 16 COLUMN 37 PIC X FROM VERT-DASH.
686      02 LINE 17 COLUMN 37 PIC X FROM VERT-DASH.
687      02 LINE 18 COLUMN 37 PIC X FROM VERT-DASH.
688      02 LINE 19 COLUMN 37 PIC X FROM VERT-DASH.
689      02 LINE 20 COLUMN 37 PIC X FROM VERT-DASH.
690      02 LINE 21 COLUMN 37 PIC X FROM VERT-DASH.
691      02 LINE 21 COLUMN 37 PIC X FROM VERT-DASH.
692      02 LINE 22 COLUMN 37 PIC X FROM VERT-DASH.
693      02 LINE 23 COLUMN 37 PIC X FROM VERT-DASH.
694      02 LINE 24 COLUMN 37 PIC X FROM VERT-DASH.
695      02 LINE 4  COLUMN 35 PIC X FROM VERT-DASH.
696      02 LINE 5  COLUMN 35 PIC X FROM VERT-DASH.
697      02 LINE 6  COLUMN 35 PIC X FROM VERT-DASH.
698      02 LINE 7  COLUMN 35 PIC X FROM VERT-DASH.
699      02 LINE 8  COLUMN 35 PIC X FROM VERT-DASH.
700      02 LINE 9  COLUMN 35 PIC X FROM VERT-DASH.
701      02 LINE 10 COLUMN 35 PIC X FROM VERT-DASH.
702      02 LINE 11 COLUMN 35 PIC X FROM VERT-DASH.
703      02 LINE 12 COLUMN 35 PIC X FROM VERT-DASH.
704      02 LINE 13 COLUMN 35 PIC X FROM VERT-DASH.
705      02 LINE 14 COLUMN 35 PIC X FROM VERT-DASH.
706      02 LINE 15 COLUMN 35 PIC X FROM VERT-DASH.
707      02 LINE 16 COLUMN 35 PIC X FROM VERT-DASH.
708      02 LINE 17 COLUMN 35 PIC X FROM VERT-DASH.
709      02 LINE 18 COLUMN 35 PIC X FROM VERT-DASH.
710      02 LINE 19 COLUMN 35 PIC X FROM VERT-DASH.
711      02 LINE 20 COLUMN 35 PIC X FROM VERT-DASH.
712      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
713      02 LINE 21 COLUMN 35 PIC X FROM VERT-DASH.
714      02 LINE 22 COLUMN 35 PIC X FROM VERT-DASH.
715      02 LINE 23 COLUMN 35 PIC X FROM VERT-DASH.
716      02 LINE 24 COLUMN 35 PIC X FROM VERT-DASH.
717      02 LINE 4  COLUMN 27 PIC X FROM VERT-DASH.
718      02 LINE 5  COLUMN 27 PIC X FROM VERT-DASH.
719      02 LINE 6  COLUMN 27 PIC X FROM VERT-DASH.
720      02 LINE 7  COLUMN 27 PIC X FROM VERT-DASH.
721      02 LINE 8  COLUMN 27 PIC X FROM VERT-DASH.
722      02 LINE 9  COLUMN 27 PIC X FROM VERT-DASH.
723      02 LINE 10 COLUMN 27 PIC X FROM VERT-DASH.
724      02 LINE 11 COLUMN 27 PIC X FROM VERT-DASH.
725      02 LINE 12 COLUMN 27 PIC X FROM VERT-DASH.
726      02 LINE 13 COLUMN 27 PIC X FROM VERT-DASH.
727      02 LINE 14 COLUMN 27 PIC X FROM VERT-DASH.
728      02 LINE 15 COLUMN 27 PIC X FROM VERT-DASH.
729      02 LINE 16 COLUMN 27 PIC X FROM VERT-DASH.
730      02 LINE 17 COLUMN 27 PIC X FROM VERT-DASH.
731      02 LINE 18 COLUMN 27 PIC X FROM VERT-DASH.
732      02 LINE 19 COLUMN 27 PIC X FROM VERT-DASH.
733      02 LINE 20 COLUMN 27 PIC X FROM VERT-DASH.
734      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
735      02 LINE 21 COLUMN 27 PIC X FROM VERT-DASH.
736      02 LINE 22 COLUMN 27 PIC X FROM VERT-DASH.
737      02 LINE 23 COLUMN 27 PIC X FROM VERT-DASH.
738      02 LINE 24 COLUMN 27 PIC X FROM VERT-DASH.
739      02 LINE 4  COLUMN 64 PIC X FROM VERT-DASH.
740      02 LINE 5  COLUMN 64 PIC X FROM VERT-DASH.
741      02 LINE 6  COLUMN 64 PIC X FROM VERT-DASH.
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742      02 LINE 7 COLUMN 64 PIC X FROM VERT-DASH.
743      02 LINE 8 COLUMN 64 PIC X FROM VERT-DASH.
744      02 LINE 9 COLUMN 64 PIC X FROM VERT-DASH.
745      02 LINE 10 COLUMN 64 PIC X FROM VERT-DASH.
746      02 LINE 11 COLUMN 64 PIC X FROM VERT-DASH.
747      02 LINE 12 COLUMN 64 PIC X FROM VERT-DASH.
748      02 LINE 13 COLUMN 64 PIC X FROM VERT-DASH.
749      02 LINE 14 COLUMN 64 PIC X FROM VERT-DASH.
750      02 LINE 15 COLUMN 64 PIC X FROM VERT-DASH.
751      02 LINE 16 COLUMN 64 PIC X FROM VERT-DASH.
752      02 LINE 17 COLUMN 64 PIC X FROM VERT-DASH.
753      02 LINE 18 COLUMN 64 PIC X FROM VERT-DASH.
754      02 LINE 19 COLUMN 64 PIC X FROM VERT-DASH.
755      02 LINE 20 COLUMN 64 PIC X FROM VERT-DASH.
756      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
757      02 LINE 21 COLUMN 64 PIC X FROM VERT-DASH.
758      02 LINE 22 COLUMN 64 PIC X FROM VERT-DASH.
759      02 LINE 23 COLUMN 64 PIC X FROM VERT-DASH.
760      02 LINE 24 COLUMN 64 PIC X FROM VERT-DASH.
761      02 LINE 4 COLUMN 72 PIC X FROM VERT-DASH.
762      02 LINE 5 COLUMN 72 PIC X FROM VERT-DASH.
763      02 LINE 6 COLUMN 72 PIC X FROM VERT-DASH.
764      02 LINE 7 COLUMN 72 PIC X FROM VERT-DASH.
765      02 LINE 8 COLUMN 72 PIC X FROM VERT-DASH.
766      02 LINE 9 COLUMN 72 PIC X FROM VERT-DASH.
767      02 LINE 10 COLUMN 72 PIC X FROM VERT-DASH.
768      02 LINE 11 COLUMN 72 PIC X FROM VERT-DASH.
769      02 LINE 12 COLUMN 72 PIC X FROM VERT-DASH.
770      02 LINE 13 COLUMN 72 PIC X FROM VERT-DASH.
771      02 LINE 14 COLUMN 72 PIC X FROM VERT-DASH.
772      02 LINE 15 COLUMN 72 PIC X FROM VERT-DASH.
773      02 LINE 16 COLUMN 72 PIC X FROM VERT-DASH.
774      02 LINE 17 COLUMN 72 PIC X FROM VERT-DASH.
775      02 LINE 18 COLUMN 72 PIC X FROM VERT-DASH.
776      02 LINE 19 COLUMN 72 PIC X FROM VERT-DASH.
777      02 LINE 20 COLUMN 72 PIC X FROM VERT-DASH.
778      02 LINE 21 COLUMN 72 PIC X FROM VERT-DASH.
779      02 LINE 22 COLUMN 72 PIC X FROM VERT-DASH.
780      02 LINE 23 COLUMN 72 PIC X FROM VERT-DASH.
781      02 LINE 24 COLUMN 72 PIC X FROM VERT-DASH.
782      02 LINE 7 COLUMN 2 VALUE "CAPITAL " .
783      02 LINE 7 COLUMN 28 PIC X(7) FROM CAPITAL .
784      02 LINE 8 COLUMN 4 VALUE "+NET PROFIT" .
785      02 LINE 8 COLUMN 28 PIC X(7) FROM NET-PROFIT.
786      02 LINE 9 COLUMN 4 VALUE "-DRAWINGS" .
787      02 LINE 9 COLUMN 28 PIC X(7) FROM DRAWINGS-ACC.
788      02 LINE 10 COLUMN 4 VALUE "-NET LOSS" .
789      02 LINE 10 COLUMN 28 PIC X(7) FROM NET-LOSS.
790
791      02 LINE 11 COLUMN 2 VALUE "LOANS " .
792      02 LINE 11 COLUMN 28 PIC X(7) FROM LOAN.
793      02 LINE 12 COLUMN 4 VALUE "+INT. ON LOANS" .
794      02 LINE 12 COLUMN 28 PIC X(7) FROM INT-ON-LOAN.
795
796      02 LINE 13 COLUMN 2 VALUE "BANK OVERDRAFT " .
797      02 LINE 13 COLUMN 28 PIC X(7) FROM BANK-OD.
798      02 LINE 14 COLUMN 2 VALUE "BILLS PAYABLE " .
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799          02 LINE 14 COLUMN 28 PIC X(7) FROM BILLS-PAYABLE.
800
801          02 LINE 7 COLUMN 38 VALUE "BUILDING " .
802          02 LINE 7 COLUMN 65 PIC X(7) FROM BUILDING.
803          02 LINE 8 COLUMN 38 VALUE "PLANT AND MACHINERY " .
804          02 LINE 8 COLUMN 65 PIC X(7) FROM MACHINERY.
805          02 LINE 9 COLUMN 38 VALUE "FURNITURE AND FIXTURES" .
806          02 LINE 9 COLUMN 65 PIC X(7) FROM FURNITURE.
807          02 LINE 10 COLUMN 38 VALUE "INVESTMENTS" .
808          02 LINE 10 COLUMN 65 PIC X(7) FROM INVESTMENTS.
809          02 LINE 11 COLUMN 40 VALUE " +INT. ON INVESTMENTS" .
810          02 LINE 11 COLUMN 65 PIC X(7) FROM INT-ON-INVESTMENTS.
811
812          02 LINE 12 COLUMN 38 VALUE "BILLS RECEIVABLE" .
813          02 LINE 12 COLUMN 65 PIC X(7) FROM BILLS-REC.
814          02 LINE 13 COLUMN 38 VALUE "DEBTORS" .
815          02 LINE 13 COLUMN 65 PIC X(7) FROM DEBTORS.
816          02 LINE 14 COLUMN 40 VALUE " -BAD DEBTS" .
817          02 LINE 14 COLUMN 65 PIC X(7) FROM BAD-DEBTS.
818          02 LINE 15 COLUMN 40 VALUE " -RES FOR BAD DEBTS" .
819          02 LINE 15 COLUMN 65 PIC X(7) FROM BAD-DEBTS-RES.
820
821          02 LINE 16 COLUMN 38 VALUE "CASH AT BANK" .
822          02 LINE 16 COLUMN 65 PIC X(7) FROM CASH-AT-BANK.
823          02 LINE 17 COLUMN 38 VALUE "CASH IN HAND" .
824          02 LINE 17 COLUMN 65 PIC X(7) FROM CASH-IN-HAND.
825          02 LINE 23 COLUMN 25 PIC X(10) FROM BAL-LIA.
826          02 LINE 23 COLUMN 62 PIC X(10) FROM BAL-ASSET.
827
828
829
830          PROCEDURE DIVISION.
831          P1.
832              PERFORM P4.
833              DISPLAY TITLE.
834              DISPLAY TEL-SCR.
835              ACCEPT TEL-SCR .
836              DISPLAY TITLE.
837              DISPLAY TEL-SCR2.
838              ACCEPT TEL-SCR2.
839              DISPLAY TITLE.
840              DISPLAY TEL-SCR3.
841              ACCEPT TEL-SCR3.
842              DISPLAY TITLE.
843              COMPUTE TRADE-DR = TRADE-DR + OPEN-STOCK .
844              COMPUTE TRADE-DR = TRADE-DR + PURCHASE-ACC.
845              COMPUTE TRADE-DR = TRADE-DR + CARRIAGE-IN.
846              COMPUTE TRADE-DR = TRADE-DR + WAGES.
847              COMPUTE TRADE-DR = TRADE-DR + RENT.
848              COMPUTE TRADE-DR = TRADE-DR + PURCHASE-FREIGHT.
849              COMPUTE TRADE-DR = TRADE-DR + MANUFACTURE.
850              COMPUTE TRADE-DR = TRADE-DR + OCTROI.
851              COMPUTE TRADE-DR = TRADE-DR + CUSTOM-DUTY.
852              COMPUTE TRADE-DR = TRADE-DR + ROYALTY.
853              COMPUTE TRADE-DR = TRADE-DR + IMPORT-DUTY.
854              COMPUTE TRADE-DR = TRADE-DR + FUEL-POWER.
855              COMPUTE TRADE-DR = TRADE-DR + WATER-CHARGES.
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856          COMPUTE  TRADE-DR = TRADE-DR + CLEARING-CHARGES.
857          COMPUTE  TRADE-DR = TRADE-DR - DRAWINGS-ACC.
858          COMPUTE  TRADE-DR = TRADE-DR - RETURNS-OUT.
859
860          COMPUTE  TRADE-CR = TRADE-CR + SALES-ACC.
861          COMPUTE  TRADE-CR = TRADE-CR + INSURANCE-CLAIM.
862          COMPUTE  TRADE-CR = TRADE-CR + CLOSE-STOCK.
863          COMPUTE  TRADE-CR = TRADE-CR - SALES-RET-ACC.
864
865          IF TRADE-CR > TRADE-DR
866              COMPUTE GROSS-PROFIT = TRADE-CR - TRADE-DR.
867          IF TRADE-CR < TRADE-DR
868              COMPUTE GROSS-LOSS = TRADE-DR - TRADE-CR.
869
870          COMPUTE TT-CR = TRADE-CR + GROSS-LOSS.
871          COMPUTE TT-DR = TRADE-DR + GROSS-PROFIT.
872
873          DISPLAY " TRADE-DR IS " TRADE-DR.
874          DISPLAY " CLOSE-STOCK IS " CLOSE-STOCK.
875          DISPLAY " TRADE-CR = " TRADE-CR.
876
877          ACCEPT HIT.
878          DISPLAY TITLE.
879
880
881          DISPLAY TRADE-ACC.
882          ACCEPT HIT.
883          DISPLAY TITLE.
884
885          COMPUTE  PL-DR = PL-DR + INT-ON-LOAN .
886          COMPUTE  PL-DR = PL-DR + BAD-DEBTS.
887          COMPUTE  PL-DR = PL-DR + DISC-TO-CUST.
888          COMPUTE  PL-DR = PL-DR + SALARIES.
889          COMPUTE  PL-DR = PL-DR + WAGES.
890          COMPUTE  PL-DR = PL-DR + REPAIRS.
891          COMPUTE  PL-DR = PL-DR + CARRIAGE-OUT.
892          COMPUTE  PL-DR = PL-DR + BAD-DEBTS-RES.
893          COMPUTE  PL-DR = PL-DR + GROSS-LOSS .
894          COMPUTE  PL-CR = PL-CR + COMMISSION-EARNED.
895          COMPUTE  PL-CR = PL-CR + INT-RECEIVED.
896          COMPUTE  PL-CR = PL-CR + RENT-RECEIVED.
897          COMPUTE  PL-CR = PL-CR + DISC-BY-CREDITORS.
898          COMPUTE  PL-CR = PL-CR + INT-ON-INVESTMENTS.
899          COMPUTE  PL-CR = PL-CR + GROSS-PROFIT.
900
901          IF PL-CR > PL-DR
902              COMPUTE NET-PROFIT = PL-CR - PL-DR.
903          IF PL-CR < PL-DR
904              COMPUTE NET-LOSS = PL-DR - PL-CR.
905
906          COMPUTE TPL-CR = PL-CR + NET-LOSS.
907          COMPUTE TPL-DR = PL-DR + NET-PROFIT.
908
909          DISPLAY "PL-DR IS " PL-DR.
910          DISPLAY " PL-CR IS " PL-CR.
911          ACCEPT HIT.
912          DISPLAY TITLE.
```

```
913          DISPLAY TITLE.
914          DISPLAY PL-ACC.
915          ACCEPT HIT.
916          DISPLAY TITLE.
917
918
919
920          COMPUTE BAL-LIA = BAL-LIA + CAPITAL .
921          COMPUTE BAL-LIA = BAL-LIA + NET-PROFIT .
922          COMPUTE BAL-LIA = BAL-LIA + LOAN.
923          COMPUTE BAL-LIA = BAL-LIA + INT-ON-LOAN.
924          COMPUTE BAL-LIA = BAL-LIA + BANK-OD.
925          COMPUTE BAL-LIA = BAL-LIA + BILLS-PAYABLE.
926          COMPUTE BAL-LIA = BAL-LIA - DRAWINGS-ACC.
927          COMPUTE BAL-LIA = BAL-LIA - NET-LOSS.
928
929          COMPUTE BAL-ASSET = BAL-ASSET + BUILDING.
930          COMPUTE BAL-ASSET = BAL-ASSET + MACHINERY.
931          COMPUTE BAL-ASSET = BAL-ASSET + FURNITURE.
932          COMPUTE BAL-ASSET = BAL-ASSET + INVESTMENTS.
933          COMPUTE BAL-ASSET = BAL-ASSET + INT-ON-INVESTMENTS.
934          COMPUTE BAL-ASSET = BAL-ASSET + BILLS-REC.
935          COMPUTE BAL-ASSET = BAL-ASSET + DEBTORS.
936          COMPUTE BAL-ASSET = BAL-ASSET + CASH-AT-BANK.
937          COMPUTE BAL-ASSET = BAL-ASSET + CASH-IN-HAND.
938          COMPUTE BAL-ASSET = BAL-ASSET - BAD-DEBTS.
939          COMPUTE BAL-ASSET = BAL-ASSET - BAD-DEBTS-RES.
940
941
942          DISPLAY " BAL-LIA IS " BAL-LIA.
943          DISPLAY " BAL-ASSET IS " BAL-ASSET.
944          ACCEPT HIT.
945          DISPLAY TITLE.
946
947
948          P2.
949          DISPLAY TITLE.
950          DISPLAY BAL-SHEET.
951          ACCEPT HIT.
952          DISPLAY TITLE.
953          DISPLAY THANKS.
954          ACCEPT HIT.
955          STOP RUN.
956          P4.
957          DISPLAY TITLE.
958          DISPLAY MAIN-TITLE.
959          DISPLAY ( 4 , 1 ) DASH-LINE1 .
960          DISPLAY ( 6 , 1 ) DASH-LINE1 .
961          DISPLAY ( 17 , 1 ) DASH-LINE1 .
962          DISPLAY ( 21 , 1 ) DASH-LINE1 .
963          ACCEPT HIT.
964          DISPLAY TITLE.
965          DISPLAY INTRO .
966          DISPLAY ( 2 , 1 ) DASH-LINE1 .
967          DISPLAY ( 5 , 1 ) DASH-LINE1 .
968          DISPLAY ( 18 , 1 ) DASH-LINE1 .
969          ACCEPT HIT.
```

```
970          DISPLAY TITLE.
971          DISPLAY OBJECT.
972          DISPLAY ( 1 , 1 ) DASH-LINE1 .
973          DISPLAY ( 3 , 1 ) DASH-LINE1 .
974          ACCEPT HIT.
```

No errors or warnings

Data area size = 1040

Code area size = 13162

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