

11 ANALYZING A TRANSACTION FILE

Problem description

A file with shop transactions is input to a Retail Management Application. Codes distinguish one transaction from another in the application. The codes are as follows:

- 01 = Cash sale counter
- 02 = Cash return counter
- 03 = Sale on account counter
- 04 = Return on account counter
- 05 = Cash sale, delivery other
- 06 = Cash return, delivery other
- 07 = Sale on account, delivery other
- 08 = Return on account, delivery other
- 09 = Goods dispatched
- 10 = Goods received
- 11 = Parts retrieval by service person
- 12 = Parts return by service person
- 13 = Old material dispatched
- 14 = Old material received
- 15 = Negative inventory difference
- 16 = Positive inventory difference
- 20 = Initial stock in store.

The following files are updated on the basis of the transaction code.

- 1 through 4 : Journal entry data, sales data, and stock data
- 5 through 8 : Journal entry data and sales data
- 9 through 14 : Journal entry data and stock data
- 15 and 16 : Inventory differences, journal entry data, and stock data
- 20 : Stock data

How many external inputs should be counted here?

Discussion

In this situation, particularly through the updating of different logical files, categories are made of different logical processing that can be identified. The transaction codes and what they stand for help in the categorization of the logical processing. The following external inputs are identified for processing the transactions:

1. Processing transactions that pertain to "counter activities" (transaction codes 1 through 4)
2. Processing transactions that pertain to "delivery other" (transaction codes 5 through 8)
3. Processing transactions that pertain to stock updates in the warehouse (transaction codes 9 through 14)
4. Processing transactions that pertain to inventory differences (transaction codes 15 and 16)
5. An external input for processing the initial stock (transaction code 20)

Solution

Count five external inputs.

References to the standard

4.8, 7.2.a, 7.2.b, 7.2.d and 7.2.t