



**LAW
MASTER[®]**

Law Practice Technology

Accounting System
Analysis & Design

Upgrade.

A MASTRIN CREATION

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Accounting System Analysis & Design Navigation Guide

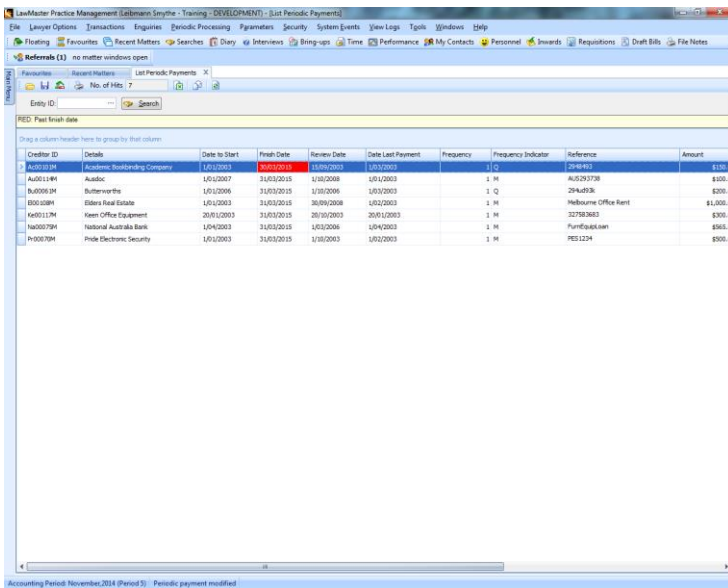
This Navigation Guide provides details on the design and structure of the accounting system including periodic payments, anticipated disbursements, accounting parameters, chart of accounts, journals and reporting.

Periodic Payments

Periodic Payments are used to record monies that are automatically deducted from your bank account or monies you pay on a frequent basis that you want to automatically generate cheques for.

Add Periodic Payment

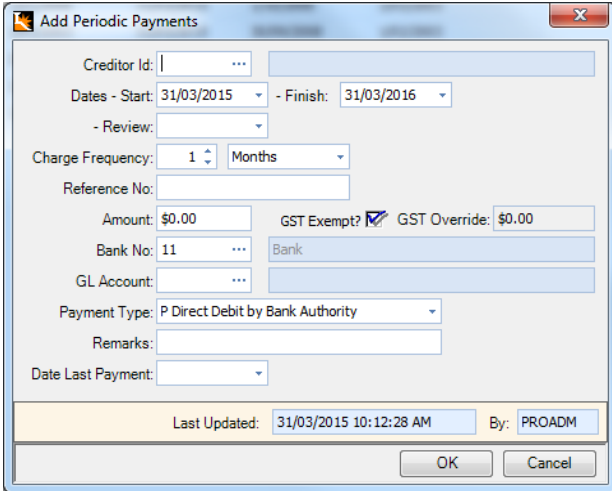
Main Menu → Accounting → Accounts Payable → Periodic Payments → Add/Review Periodic Payments.



The screenshot shows a software window titled 'LawMaster Practice Management (Sabbam Srinath - Training - DEVELOPMENT) - List Periodic Payments'. The window displays a table of periodic payments with the following columns: Creditor ID, Details, Date to Start, First Date, Review Date, Date Last Payment, Frequency, Frequency Indicator, Reference, and Amount. The table contains several rows of data, including entries for 'Academics Bookbinding Company', 'Ausbac', 'Butterworths', 'Cibola Real Estate', 'Kear Office Equipment', 'National Australia Bank', and 'Pride Electronic Security'.

Creditor ID	Details	Date to Start	First Date	Review Date	Date Last Payment	Frequency	Frequency Indicator	Reference	Amount
A0000004	Academics Bookbinding Company	1/01/2003	30/01/2015	18/05/2003	1/01/2003	1	Q	2016463	\$100.0
AU001484	Ausbac	1/01/2007	31/03/2015	1/01/2008	1/01/2003	1	M	AU0293738	\$100.0
B0000004	Butterworths	1/01/2006	31/03/2015	1/01/2006	1/01/2003	1	Q	2016463	\$200.0
E0000004	Cibola Real Estate	1/01/2003	31/03/2015	30/09/2008	1/01/2003	1	M	Wellcome Office Rent	\$1,000.0
N0001104	Kear Office Equipment	30/01/2003	31/03/2015	30/01/2003	30/01/2003	1	M	327583683	\$300.0
N0007394	National Australia Bank	1/01/2003	31/03/2015	1/01/2006	1/01/2003	1	M	Purefast.net.au	\$565.0
P0007394	Pride Electronic Security	1/01/2003	31/03/2015	1/01/2003	1/01/2003	1	M	PES1224	\$500.0

To add a new periodic payment, select from the Add item from the Context Menu.



The screenshot shows a dialog box titled "Add Periodic Payments". It contains the following fields and values:

- Creditor Id: [Empty]
- Dates - Start: 31/03/2015 - Finish: 31/03/2016
- Review: [Empty]
- Charge Frequency: 1 Months
- Reference No: [Empty]
- Amount: \$0.00
- GST Exempt? GST Override: \$0.00
- Bank No: 11
- GL Account: [Empty]
- Payment Type: P Direct Debit by Bank Authority
- Remarks: [Empty]
- Date Last Payment: [Empty]
- Last Updated: 31/03/2015 10:12:28 AM By: PROADM

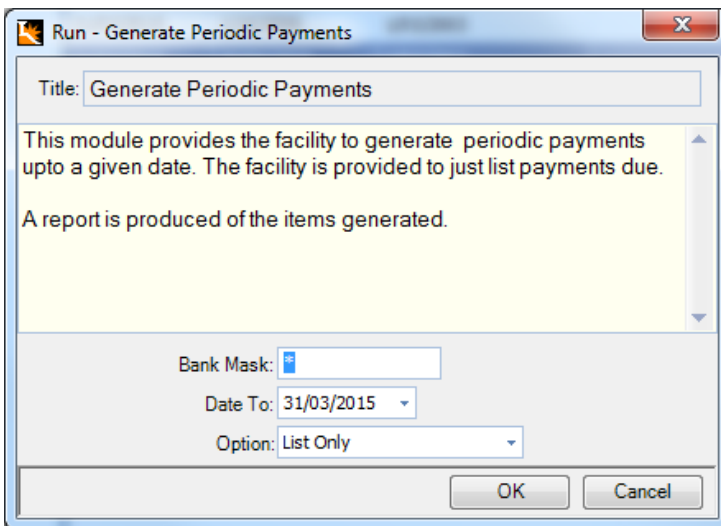
The following fields are available:

Field	Description
Creditor ID	Name of Payee
Date – Start – Finish - Review	Date periodic payment is to start, finish and a date you wish to review it. The review date must be a date between the start and finish dates.
Charge Frequency	How often you want the payment to calculate e.g. once every month.
Reference No.	Reference number that appears on bank statements.
Amount	Gross amount that is charged (GST).
GST Exempt	Whether payment is GST exempt.
GST Override	If the payment is not GST exempt, this field allows you to alter the GST on this payment.
Bank Number	Bank account number payment comes from e.g. 11.
GL Account Number	General Ledger Account Number e.g. 114847.
Payment Types	D – Direct Debit by Bank Authority S – Single Cheque B – Bulk Cheque S – Single Direct Debit D – Direct Debit (Bulk)
Remarks	Details of Payments.
Date Last Payment	Date last payment was made. This is entered automatically and is used with start date and frequency.

Periodic Payments which have passed their finish date are coloured RED in the grid, until deleted via the Context Menu.

Generate Periodic Payments

Main Menu → Accounting → Accounts Payable → Periodic Payments → Generate Periodic Payments.



The generation of payments must be made by the user selecting the date up to which payments are to be generated. As each payment is generated, the system updates the date of the last payment and this is then used for subsequent payment generations. Furthermore, for new periodic payments, the system commences from the 'start date' plus the payment term i.e. payments will not be generated until at least one term has passed.

Note: In the case of payments of type 'Direct Debit by Bank Authority' the system generates a pseudo cheque number for the item with value = 70000000 + System Sequence Number. This ensures that when the payment transaction is audited the payment will be written out to the General Ledgers bank account as a separate item thereby assisting in subsequent reconciliation process.

The following information must be defined:

Field	Description
Bank Mask	Enter a specific bank number or leave the '*' to generate periodic payments for all bank accounts.
Date To	Enter the date to generate periodic payments up to, or leave as today's date.
Option	List Only – generates a list of those payments due.

Generate Payments – generates the payment as part of your creditors and produces a list of those payments generated.

Once the report has been generated the payments become part of your creditors. For those creditors that are paid by Direct Debits, you need to raise the APCA file. These creditors need to have bank account details.

Anticipated Disbursements

Anticipated Disbursements are matter disbursements incurred or anticipated but for which an account has not been received. They are recorded against a matter to enable production of bills. Anticipated disbursement transactions may only be recorded via the Cost Journal Input module. The purpose of an anticipated disbursement is to bill clients before you incur the expense on their behalf.

On the general ledger all disbursements are shown as an asset in the Unbilled Disbursements account. As you haven't yet outlaid the anticipated disbursement it is shown as a liability in the Anticipated Disbursement account to offset the Unbilled Disbursements account. Before you start processing anticipated disbursements, the following parameters need to be set.

Anticipated Disbursement Parameters

[Parameters](#) → [Accounting](#) → [Processing Flags](#)

- ❖ Prompt – An advisory message appears to the user regarding receipting of funds where anticipated disbursements exist.
- ❖ Prevent Debtors– If ticked, LawMaster will prevent the receipting of funds where anticipated disbursements exist. If the debtor balance contains anticipated disbursements, creditors, or unrepresented payments and the amount being receipted is greater than the debtor balance net of same, then the system will prompt the user to receipt the entire amount into trust.

Entering Anticipated Disbursements

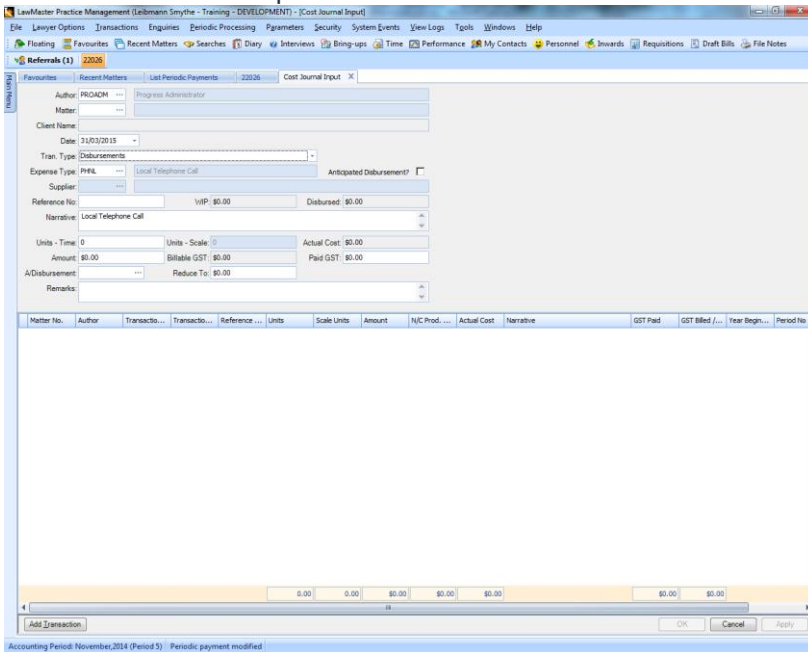
Matter Level

A cost transaction may be entered through the following, [Menu](#) → [Transactions](#) → [Cost Journal Input](#) or [Matter Workbench](#) → [Costs tab](#) → [Context Menu](#) → [Input Cost Journal](#)

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Note: Tick the Anticipated Disbursement? Box.

Anticipated Disbursement?



Field	Description
Author	Defaults to the person entering the disbursements, change if necessary.
Matter	The matter number for which the disbursements it being charged.
Date	The date of the transaction.
Transaction Type	Change to disbursement.
Expense Type	Select the disbursement type – e.g. Barrister.
Anticipated Disb?	Tick as this disbursement is an anticipated disbursements.
Supplier	Search to find the supplier's id.
Reference No:	An invoice number or similar reference number.
Narrative	Description for the disbursements.
Amount	The total amount of the disbursements (GST inclusive). – Check GST amount to the right.

When we bill the matter, LawMaster will handle the anticipated disbursement in the following way:

- ❖ Debtor Balance increases to total bill amount.
- ❖ In Financial Summary, the amount stays in anticipated disbursement field.
- ❖ In Financial Summary, the amount also placed in Debtor A/C's.

- ❖ Review the anticipated disbursements on a matter via → [Matter Menu](#) → [Fees & Disbursements](#) → [Outstanding Expenses](#).

When we have received the money for our outstanding invoice, as there is a billed anticipated disbursement, you will not be able to receipt the payment into your general account, unless a cheque is drawn from general first.

When we draw a cheque in payment of anticipated disbursements the message “Review Anticipated Disbursements” appears, say yes and select the relevant anticipated and reduce it to zero. Accept this and then complete voucher.

In doing this, LawMaster has:

- ❖ Reduced the trust balance on the matter
- ❖ Reduced the Debtor Balance
- ❖ Reduced the Anticipated Disbursement amount
- ❖ Reduced the Debtor A/C's

Creditor Level

Billed Unpaid Creditors are marked as a Debtor A/C for the purpose of receipting against the Debtor Balance.

Anticipated Disbursement Reports

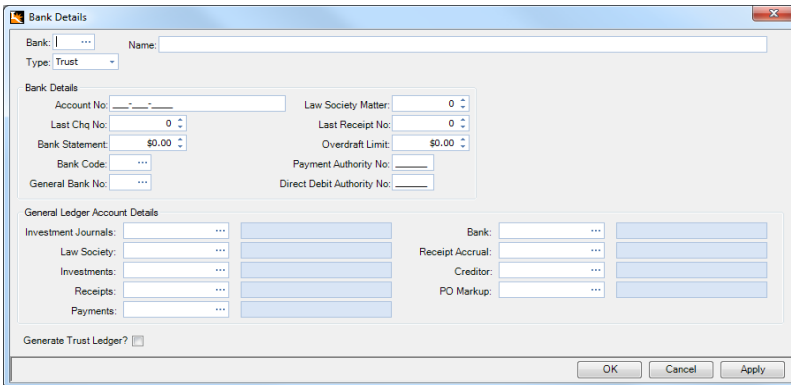
A useful report in relation to anticipated disbursements is the Costing Transaction Enquiry report. This report enables you to see billed or unbilled anticipated disbursements or both. This report is accessed from:

[Main Menu](#) → [Client & Matter](#) → [Costing & Billing](#) → [Costing Transaction Enquiry](#) → [Billed?](#) (Select billed, unbilled or All) → [Trans Type:](#) (select Disbursements – Anticipated).

Parameters

Bank Details – Accounting

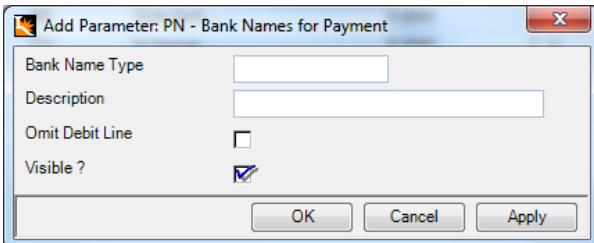
Set Parameters → Accounting → Bank Details – Accounting. Bank Details – Accounting records the type of account, the bank account numbers, last cheque and receipt numbers and the general ledger accounts for this bank.



Bank Names for Payment

Set Parameters → Accounting → Bank Names for Payment. This parameter records the APCA defined bank code and name for payments. The following fields must be defined:

- ❖ **Bank Name Type** – Enter the APCA defined bank code for selected bank e.g. CBA
- ❖ **Description** – Enter the bank name e.g. Commonwealth Bank
- ❖ **Omit Debit Line** – If ticked, this field will omit the debit line from the APCA file produced. This is required for the Bendigo Bank.

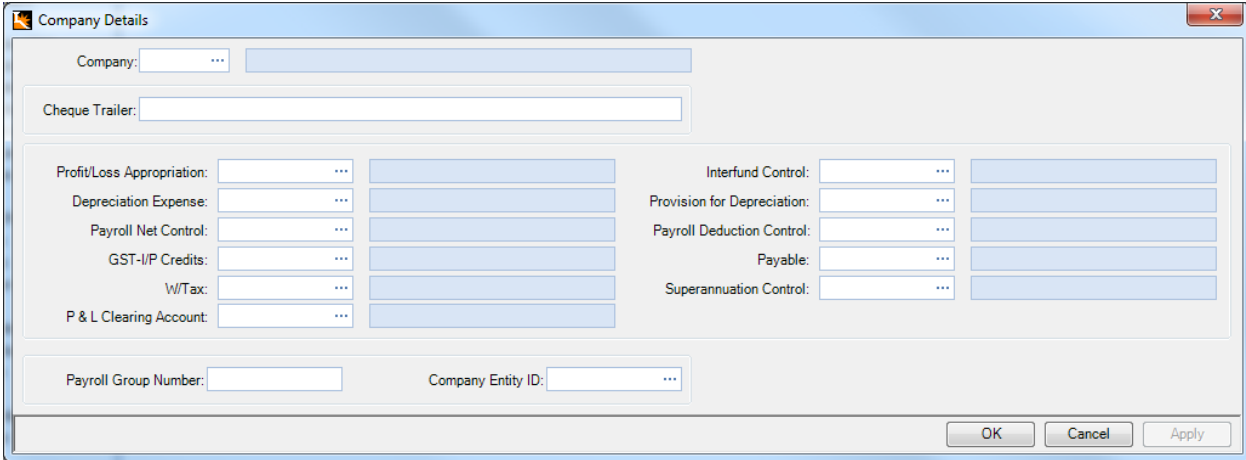


Company Codes – Accounting

[Set Parameters](#) → [Accounting](#) → [Company Codes - Accounting](#)

This parameter allows details to be recorded in relation to companies entered in LawMaster. The Company must first be defined via the Companies – Non-Accounting parameter. Available fields include:

- ❖ Company – Select the company number from lookup list (as defined by Companies – Non-Accounting parameter).
- ❖ Cheque Trailer – Trailer to appear below company name on cheques.
- ❖ Profit/Loss Appropriation – Enter the general ledger account number for the Profit and Loss Appropriation account, to be used by LawMaster when rolling end of year.
- ❖ Interfund Control – Used for intercompany transactions.
- ❖ Depreciation Expense – Enter the general ledger account number where depreciation is recorded.
- ❖ Provision for Depreciation – Enter the general ledger account number where provision of depreciation is recorded.
- ❖ Payroll Net Control – Enter the general ledger account number where net pays are recorded.
- ❖ Payroll Deduction Control – Enter the general ledger account number where payroll deductions are recorded.
- ❖ GST – I/P Credits – Enter the general ledger account number where GST is recorded on purchases.
- ❖ Payable – Enter the general ledger account number where GST is recorded on fees billed.
- ❖ W/Tax – Enter the general ledger account number where withholding tax is recorded.
- ❖ Superannuation Control – Enter the general ledger account number where superannuation is recorded.
- ❖ P & L Clearing Account – Enter the P & L clearing account for the company.
- ❖ Company Entity ID – Enter the firm’s company entity.



Company: [dropdown] [text]

Cheque Trailer: [text]

Profit/Loss Appropriation: [dropdown] [text]	Interfund Control: [dropdown] [text]
Depreciation Expense: [dropdown] [text]	Provision for Depreciation: [dropdown] [text]
Payroll Net Control: [dropdown] [text]	Payroll Deduction Control: [dropdown] [text]
GST-I/P Credits: [dropdown] [text]	Payable: [dropdown] [text]
W/Tax: [dropdown] [text]	Superannuation Control: [dropdown] [text]
P & L Clearing Account: [dropdown] [text]	

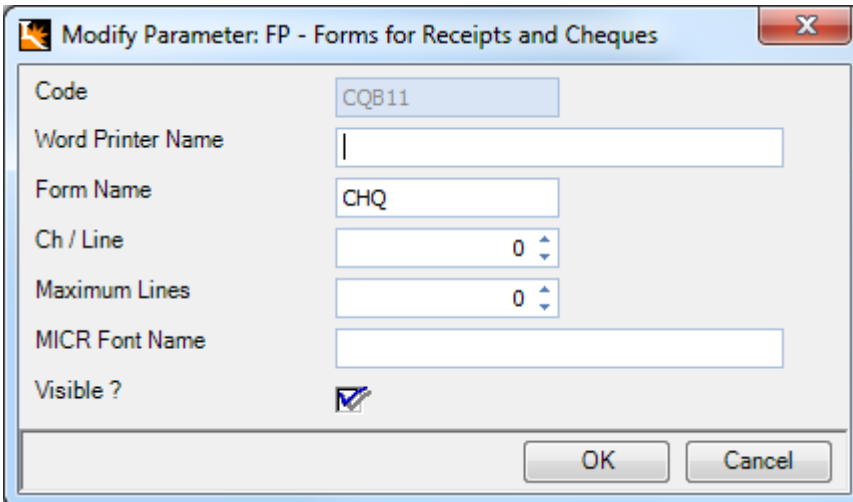
Payroll Group Number: [text] Company Entity ID: [dropdown]

OK Cancel Apply

Forms for Receipts and Cheques

Set Parameters → WP, Mail, Help & Printing → Forms for Receipts and Cheques

All cheques and receipts are printed as word processing forms. The firm must specify the printer to be used for each cheque and receipt within each bank. The firm must also define the WP form to be used, the maximum number of lines available to print allocation or voucher lines together with the maximum number of characters to print 'narrative' details.



Modify Parameter: FP - Forms for Receipts and Cheques

Code: CQB11

Word Printer Name: [text]

Form Name: CHQ

Ch / Line: [spin] 0

Maximum Lines: [spin] 0

MICR Font Name: [text]

Visible?

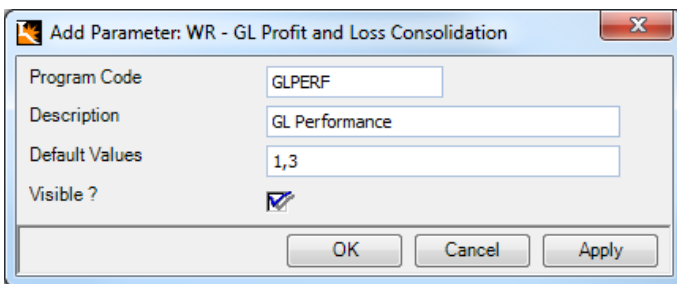
OK Cancel

GL Profit & Loss Consolidation

Set Parameters → Accounting → GL Profit & Loss Consolidation

This parameter records the details of those companies that have consolidated reports. This is used in the Management Workbench Income and Expenditure reports. If you produce a consolidated Profit & Loss for the nominated companies, these need to be recorded in this parameter.

Default Values – Enter a comma separated list of the companies to be consolidated in the report. E.g. enter 1, 3 for companies 1 and 3 to be consolidated.



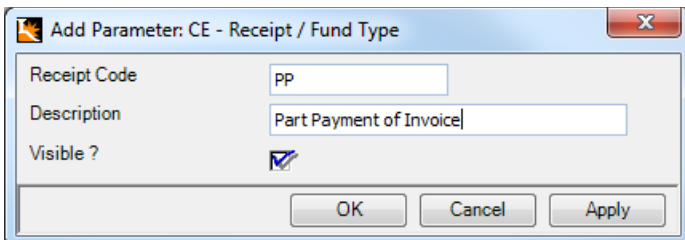
Program Code	GLPERF
Description	GL Performance
Default Values	1,3
Visible ?	<input checked="" type="checkbox"/>

OK Cancel Apply

Receipt Fund Type

Set Parameters → Accounting → Receipt / Fund Type

This parameter pre-defines narratives which can be picked from a list and used when entering cash receipts into the system.



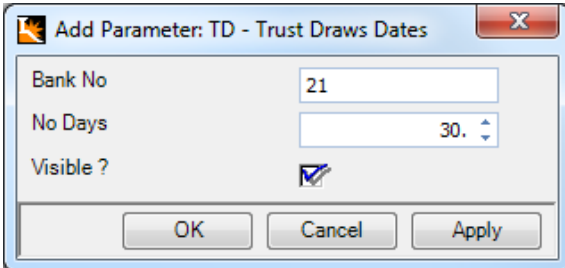
Receipt Code	PP
Description	Part Payment of Invoice
Visible ?	<input checked="" type="checkbox"/>

OK Cancel Apply

Trust Draws Dates

Set Parameters → Accounting → Trust Draw Dates

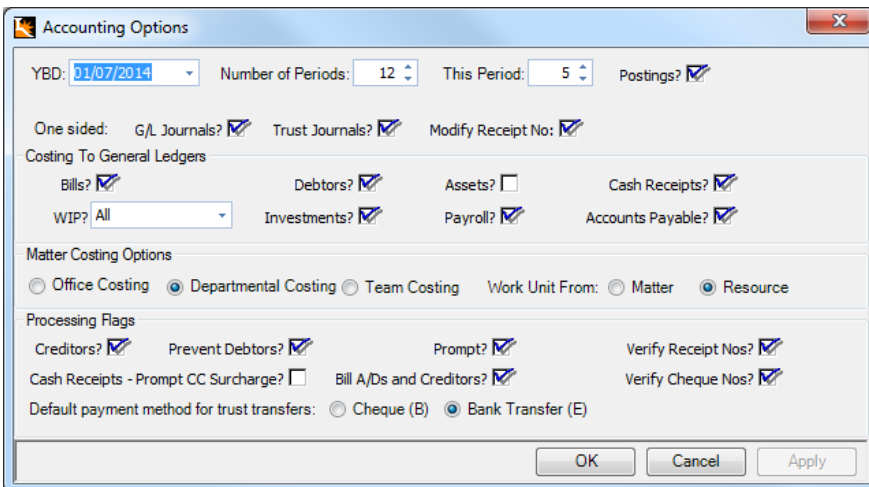
This parameter is used to record the number of days after a bill is raised before a trust transfer can be processed.



Processing Options

[Set Parameters](#) → [Accounting](#) → [Processing Options](#)

Processing Options record a number of default settings, for example, the year and current period, clearance days on trust receipts, if transactions are posted to the General Ledgers and the way LawMaster is to handle receipts on matters with Anticipated Disbursements.



Work Units

[Set Parameters](#) → [Accounting](#) → [Work Units - Non Accounting](#)

Work units are departments or areas of law in your firm.

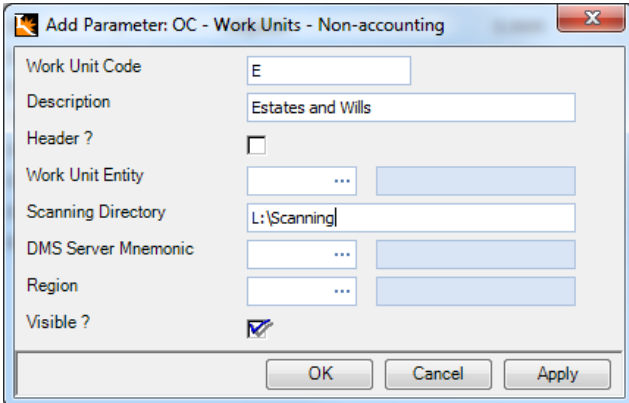
In LawMaster, you can break these areas into cost centers and run reports on such things as performance, expenses, etc.

Work Unit Code – A code to uniquely identify the work unit (maximum 3 characters) as part of an indented hierarchical structure e.g.

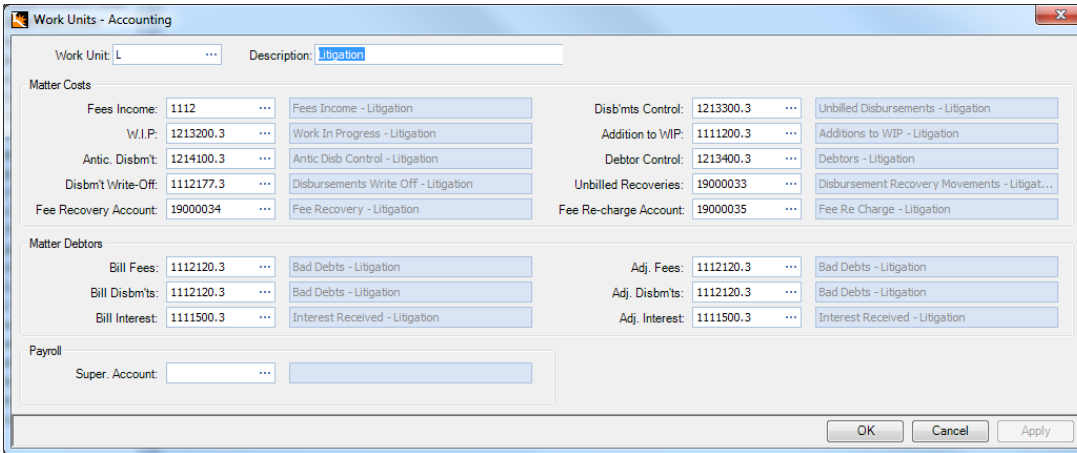
- ❖ Brisbane **Level 1**
- ❖ BI Brisbane Insurance **Level 2**
- ❖ BIM Brisbane Insurance - Motor Vehicle **Level 3**
- ❖ BIP Brisbane Insurance - Public Liability
- ❖ BIG Brisbane Insurance - General Insurance

All three levels may be reported on for matters, however only the first two levels are used for General Ledger Reporting (Management Reporting). For General Ledger/Management Reporting, the firm can select whether they wish to report to Level 1 only, or Level 1 and Level 2

[Context Menu](#) → [Add](#)



General Ledger accounts must be assigned to the Work Unit. [Set Parameters](#) → [Accounting](#) → [Work Units – Accounting](#).



Work Units - Accounting

Work Unit: L Description: Litigation

Matter Costs

Fees Income: 1112	Fees Income - Litigation	Disb'ts Control: 1213300.3	Unbilled Disbursements - Litigation
W.I.P.: 1213200.3	Work In Progress - Litigation	Addition to WIP: 1111200.3	Additions to WIP - Litigation
Antic. Disbm't: 1214100.3	Antic Disb Control - Litigation	Debtor Control: 1213400.3	Debtors - Litigation
Disbm't Write-Off: 1112177.3	Disbursements Write Off - Litigation	Unbilled Recoveries: 19000033	Disbursement Recovery Movements - Litigat...
Fee Recovery Account: 19000034	Fee Recovery - Litigation	Fee Re-charge Account: 19000035	Fee Re Charge - Litigation

Matter Debtors

Bill Fees: 1112120.3	Bad Debts - Litigation	Adj. Fees: 1112120.3	Bad Debts - Litigation
Bill Disbm'ts: 1112120.3	Bad Debts - Litigation	Adj. Disbm'ts: 1112120.3	Bad Debts - Litigation
Bill Interest: 1111500.3	Interest Received - Litigation	Adj. Interest: 1111500.3	Interest Received - Litigation

Payroll

Super. Account: []

OK Cancel Apply

As you can see from this screen, we need to set up a number of different general ledger accounts being:

- ❖ Fees Income
- ❖ WIP
- ❖ Anticipated Disbursements
- ❖ Disbursement Write-off
- ❖ Fee Recovery Account
- ❖ Disbursements Control
- ❖ Addition to WIP
- ❖ Debtor Control
- ❖ Unbilled Recoveries
- ❖ Fee Recharge Account
- ❖ Bill Fees
- ❖ Bill Disbursements
- ❖ Bill Interest
- ❖ Adjustment to Fees
- ❖ Adjustment to Disbursements
- ❖ Adjustment to Interest
- ❖ Superannuation Account

These general ledger accounts need to be set up before assigning any matters to the work units.

When adding the general ledger accounts, you need to enter the Work Unit code for that departments general ledger account.

Add GL Account

Ledger: 1 ... Leibmann Smythe General Account

Account No: 19000119 Account Status:

Account Classification: 410 ... Fees Income

Section: Profit and Loss

Work Unit: L ... **Litigation**

Sub Account:

Account Description: Fees Income - Litigation

Tax Flag: IN ... Income Account

Statistical Code:

Bank Code:

Last Updated: 27/04/2004 12:00:00 AM By:

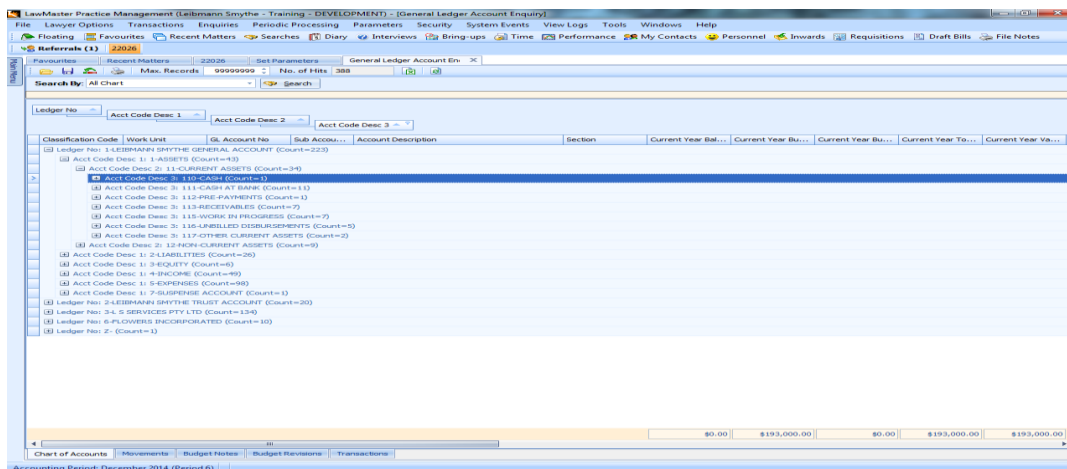
OK Cancel Apply

General Ledger

Searching Chart of Accounts

Main Menu → Accounting → General Ledgers → Enquiry → General Ledger Account Enquiry.
To narrow down the field, there are a number of searches you can do:

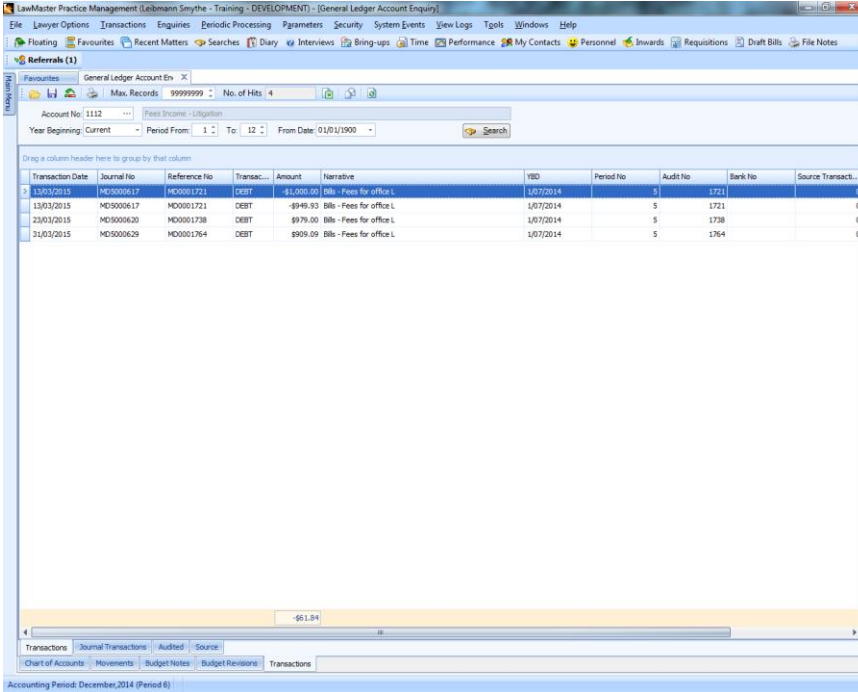
- ❖ **All Chart** – displays the entire chart of accounts.
- ❖ **Account Number** – A general ledger account number may be entered directly or selected from an alphabetic lookup list. The option is provided to connect directly to account details.
- ❖ **Account Description and Ledger** – to search for a general ledger account, by account name – e.g. Postage.
- ❖ **Work Unit and Ledger** – to search for all general ledger accounts associated with a particular work unit.
- ❖ **Classification and Ledger** – to search for all general ledger accounts under a particular account classification.



Once you have found the general ledger account you are looking for, by using the context menu and select Transactions, you have a number of further search options:

- ❖ **Year Beginning** – see this year or a previous years transactions
- ❖ **Period From and Period To** – select the period you are reporting or 1 – 12 for the full year.

You will notice that there is a tab for Transactions and a tab for Journal Transactions. The Transaction screen is a summary of all of the transactions for this general ledger account, whereas, the Journal Transactions allows you to see the full transactions, i.e. Dr & Cr transaction.



Transaction Date	Journal No	Reference No	Transac...	Amount	Narrative	YBD	Period No	Audit No	Bank No	Source Transact...
13/03/2015	MD000617	MD0001721	DEBIT	\$1,000.00	Bills - Fees for office L	1/07/2014	5	1721		
13/03/2015	MD000617	MD0001721	DEBIT	\$949.93	Bills - Fees for office L	1/07/2014	5	1721		
23/03/2015	MD000620	MD0001738	DEBIT	\$979.00	Bills - Fees for office L	1/07/2014	5	1738		
31/03/2015	MD000629	MD0001764	DEBIT	\$906.09	Bills - Fees for office L	1/07/2014	5	1764		
										-\$6,184

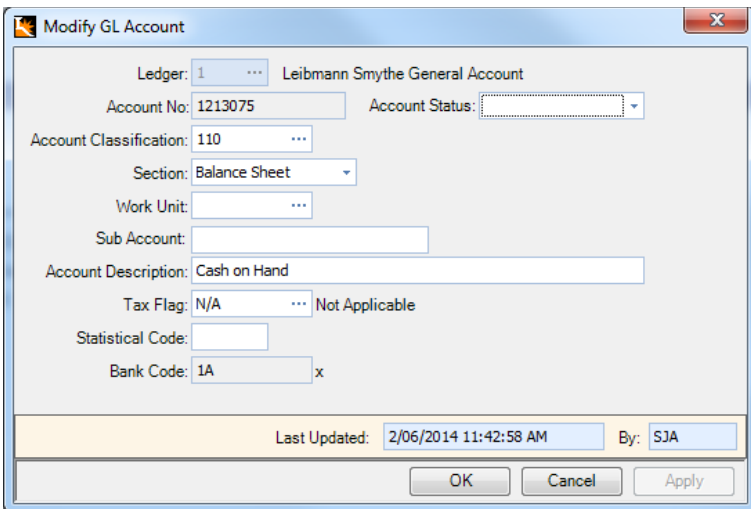
Maintenance of Chart of Accounts

The Chart of Accounts once created is maintained interactively. The following details may be entered or maintained using the [context menu](#) → [Add or Modify](#):

- ❖ **Ledger** - The Company number that this general ledger account belongs.
- ❖ **Account Number** - Each account is a uniquely identified by a 9 digit character automatically generated from LawMaster, the first character of which is the company code.
- ❖ **Account Status** - Defines whether account is a controlled account, general posting account or the account is closed and no more postings are allowed.
- ❖ **Account Classification Code** - The classification code is used to group like general ledger accounts for ease of reporting. For example, rather than looking up the general ledger accounts for wages, drawings, superannuation, payroll tax, etc. By looking up the Wages classification code, we can see the total cost of wages for the firm.
- ❖ **Section** - Defines if this account is a Balance Sheet, Profit & Loss or Equity account.
- ❖ **Work Unit** - Defines what work unit and account belongs.
- ❖ **Sub Account No** - Used for Reporting.
- ❖ **Account Description** - A description of the general ledger account.

- ❖ **Tax Flag** - This is a four character code defined on the general parameters table of type TF for posting accounts only to classify the account for GST, etc. reporting purposes. This code is optional.
- ❖ **Statistical Code** - A user defined statistical code.
- ❖ **Bank Code** - Only used if this account is a bank account.

General ledger accounts may be modified by selecting the Modify option from the Context Menu in the General Ledger Account Enquiry grid.



Account Classification Codes

Account Classification Codes are used to define where general ledger accounts are to appear in the Balance Sheet or Profit & Loss Statement. The structure of the Account Classification Codes will be setup by LawMaster and should be maintained in an indented hierarchical structure as per the example below.

1 Assets

11 Current Assets

- 110 Deposits
- 111 Unbilled Disbursements
- 112 Bank Account
- 113 Cash on Hand

12 Non-Current Assets

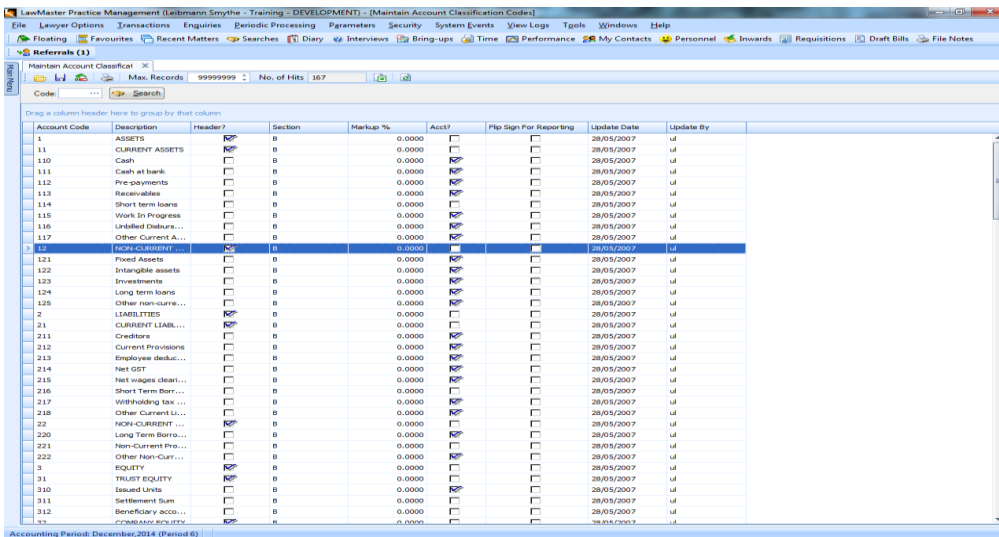
- 120 Plant & Equipment
- 121 Provision for Depreciation

2 Liabilities

21 Current Liabilities

- 210 Loan Office Equipment
- 211 Loan Motor Vehicles
- 212 Loan Superfund
- 213 Unexpired Interest

This area will have been set-up at the time of your accounts implementation and is maintained through [Main Menu](#) → [Accounting](#) → [General Ledger](#) → [Maintenance](#) → [Maintain Account Classification Codes](#). Context Menu options Add, Modify, Delete and Set Flip Sign for Reporting Flag are provided.



Account Code	Description	Header?	Section	Markup %	Acc?	Flip Sign For Reporting	Update Date	Update By
1	ASSETS	RSP	B	0.0000			29/05/2007	uf
11	CURRENT ASSETS	RSP	B	0.0000			29/05/2007	uf
130	Cash		B	0.0000	RSP		29/05/2007	uf
111	Cash at bank		B	0.0000	RSP		29/05/2007	uf
112	Pre-payments		B	0.0000	RSP		29/05/2007	uf
113	Receivables		B	0.0000	RSP		29/05/2007	uf
114	Short term loans		B	0.0000			29/05/2007	uf
115	Work In Progress		B	0.0000			29/05/2007	uf
116	Unbilled Deburs...		B	0.0000	RSP		29/05/2007	uf
117	Other Current...		B	0.0000	RSP		29/05/2007	uf
12	NON-CURRENT...	CS	B	0.0000			29/05/2007	uf
121	Fixed Assets		B	0.0000	RSP		29/05/2007	uf
122	Intangible assets		B	0.0000			29/05/2007	uf
123	Investments		B	0.0000	RSP		29/05/2007	uf
124	Long term loans		B	0.0000	RSP		29/05/2007	uf
125	Other non-curre...		B	0.0000	RSP		29/05/2007	uf
2	LIABILITIES	RSP	B	0.0000			29/05/2007	uf
21	CURRENT LIABL...	RSP	B	0.0000			29/05/2007	uf
211	Creditors		B	0.0000	RSP		29/05/2007	uf
212	Current Provisions		B	0.0000			29/05/2007	uf
213	Employee deduct...		B	0.0000	RSP		29/05/2007	uf
214	Net GST		B	0.0000	RSP		29/05/2007	uf
215	Net wages clear...		B	0.0000	RSP		29/05/2007	uf
216	Short Term Borr...		B	0.0000			29/05/2007	uf
217	Withholding tax ...		B	0.0000	RSP		29/05/2007	uf
218	Other Current li...		B	0.0000	RSP		29/05/2007	uf
22	NON-CURRENT ...	RSP	B	0.0000			29/05/2007	uf
220	Long Term Borro...		B	0.0000	RSP		29/05/2007	uf
221	Non-Current Pro...		B	0.0000			29/05/2007	uf
222	Other Non-Curr...		B	0.0000	RSP		29/05/2007	uf
3	EQUITY	RSP	B	0.0000			29/05/2007	uf
31	TRUST EQUITY	RSP	B	0.0000			29/05/2007	uf
310	Issued Units		B	0.0000	RSP		29/05/2007	uf
311	Settlement Sum		B	0.0000			29/05/2007	uf
312	Beneficiary acco...		B	0.0000			29/05/2007	uf
313	COMBINATION EQU...	RSP	B	0.0000			29/05/2007	uf

General Ledger Performance Report

A useful report in this area is the General Ledger Performance Report by Classification. It can be run from [Main Menu](#) → [Accounting](#) → [General Ledgers](#) → [Reports – This Year and Last Year](#) → [General Ledger Performance Report by Classification](#).

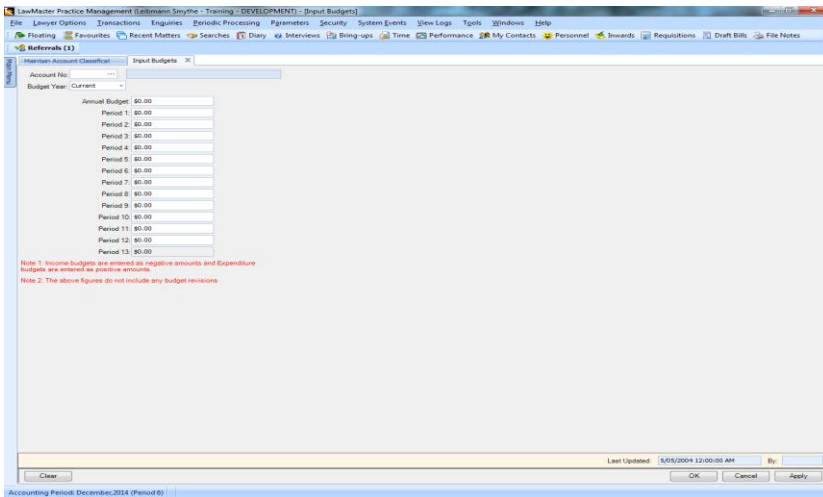
To Set Budgets on General Ledger Accounts

General Ledger budgets are set through [Main Menu](#) → [Accounting](#) → [General Ledgers](#) → [Budgeting](#) → [Input Budgets](#). Enter the general ledger account number, select the year for the budget – current, next or previous and enter the Annual Budget. After pressing tab, the budget will be divided evenly between the 12 periods of a year.

Income accounts are entered as a credit (-)

Expense accounts are entered as a positive (+)

You can change the budgets for each period by changing it on the screen and this will update the annual budget as well.



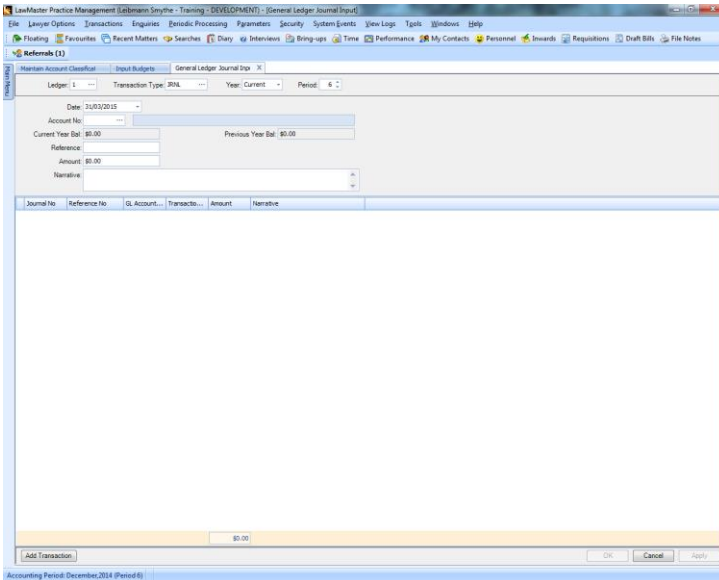
Budgets may be entered in bulk by Export Movement Data for Budget preparation and Import Budget Data.

Budget Reports

- ❖ Main Menu → Accounting → General Ledgers → Budgeting → List Budget Details by Account Code.
- ❖ Accounting → General Ledgers → Budgeting → List Budget Details by Work Code.

General Ledger Journals

To process a general ledger journal, select [Main Menu](#) → [Accounting](#) → [General Ledgers](#) → [Journals](#) → [Input Journals](#).



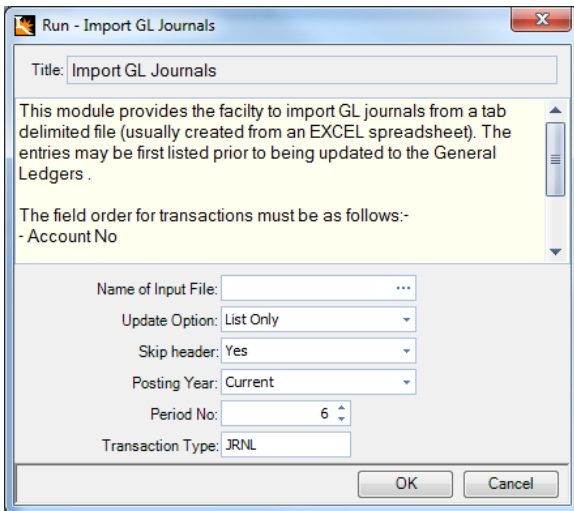
The screenshot shows the 'General Ledger Journal Input' window in the LawMaster Practice Management software. The window has a menu bar at the top with options like File, Layer Options, Transactions, Enquiries, Periodic Processing, Parameters, Security, System Events, View Logs, Tools, Windows, and Help. Below the menu bar is a toolbar with icons for Floating, Favourites, Recent Matters, Searches, Diary, Interviews, Bring-ups, Time, Performance, My Contacts, Personnel, Invoicing, Requisitions, Draft Bills, and FIM Notes. The main area contains several input fields: Ledger (dropdown), Transaction Type (dropdown), Year (dropdown), Period (dropdown), Date (calendar), Account No. (text), Current Year Bal (text), Previous Year Bal (text), Reference (text), Amount (text), and Narrative (text area). At the bottom, there is a table with columns for Journal No., Reference No., GL Account, Transacts, Amount, and Narrative. The table shows one entry with a balance of \$0.00. Below the table is an 'Add Transaction' button and 'OK', 'Cancel', and 'Apply' buttons.

Field	Description
Ledger	The company from which the journal belongs.
Year	Define whether it is a current year journal or prior year journal.
Period	The period in which you are journaling, the default is to the current period.
Date of Journal	The date in which the journal is being posted.
Account Number	The general ledger account number for one side of the journal.
Reference	A reference number for the journal.
Amount	The amount of the journal being posted to this account. If it is to be a negative amount, enter - before the amount.
Ledger	The company from which the journal belongs.
Year	Define whether it is a current year journal or prior year journal.
Period	The period in which you are journaling, the default is to the current period.
Narrative	Enter a description about the journal.
Add Transaction	Click.
Account Number	The general ledger account number for the other side of the journal.
Amount	The amount of the journal being posted to this account. If it is to be a negative amount, enter - before the amount.
Narrative	The narrative remains the same as the previous journal, change if necessary.

Should you find, after you have started to process a journal, that you have made an error, select the journal entry, right mouse click and select delete.

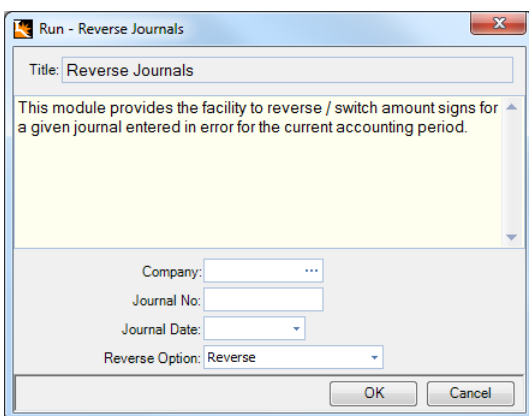
Import General Ledger Journals

Main Menu → Accounting → General Ledgers → Journals → Input GL Journals. For firms with large journals to be processed, LawMaster has the facility to import journals from and Excel spreadsheet.



Reverse Journals

Main Menu → Accounting → General Ledgers → Journals → Reverse Journals. The Reverse Journals program provides the facility to reverse / switch amount signs for a given journal entered in error for the current accounting period.



General Ledger Journal Reports

Main Menu → Accounting → General Ledgers → Reports → This Year and Last Year → Journal Register. This report shows the journals that have been posted within a specific period.

Standing Journals Input and Maintenance

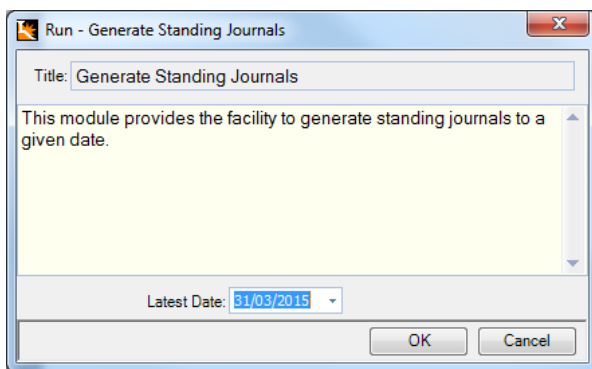
Standing Journals allow users to automate journal entries to be processed on a regular basis for example, telephone accounts may be charged to an office telephone account, but standing journals will allow you to cost these expenses to your departments by amount or percentage. Standing Journals can be set up through [Main Menu → Accounting → General Ledgers → Standing Journals → Review Standing Journals](#). This screen also shows any standing journals currently held.

Field	Description
Journal Number	This could be the next standing journal number in your list.
Date to Start	Date for the first journal to be processed, e.g. 1 July 2005.
Finish Date	The last date the journal will be processed, e.g. 30 June 2005.
Review Date	A review date for this journal, normally 1-2 months before the finish date.
Reference Number	A reference number for this journal, if we are looking at journals relating to a particular account, e.g. telephone, suggest entering the account number.
Frequency Indicator	How often this journal will occur. Daily, Monthly, Quarterly, Yearly.
Journal Number	This could be the next standing journal number in your list.
Frequency	How often within the frequency indicator will this journal occur, if you select Monthly – 2, the journal will happen twice within the month.
Remarks	Any remarks relating to this journal.
Narrative	A description of the journal, which will appear in the general ledger transaction.
Frequency	How often within the frequency indicator will this journal occur, if you select Monthly – 2, the journal will happen twice within the month.
Basis – Amount\$ or Percentage%	On what basis will the journal appear, are you journaling the same amount each time, or a percentage of the general ledger account's balance.
Account Code	The General Ledger account for the transaction.
Movement Code	Used for percentage journals only to show whether the funds are going from or to another account.
Amount	The \$ amount or percentage of the journal.
Add Transaction	Used to add this transaction and continue with another journal or select OK.

To modify an existing standing journal, right click to obtain the Context Menu and select Modify, made any changes and select OK.

Generating Standing Journals

Main Menu → Accounting → General Ledgers → Standing Journals → Generate Standing Journals. General Ledger transactions may be generated from standing journals. The user is prompted with today's date however the option to change the date is available.



Transactions are generated on the following basis: Date of last entry + Number of days < Parameter Date.

Note: The number of days is calculated from frequency and frequency indicator. In the case of standing journals allocated on a percentage basis, the following calculations are performed:

- ❖ LawMaster first sums up the current period movements for all accounts with From/To Code = "F" i.e. from.

Next, LawMaster scans all accounts with a percentage allocation amount of 0 and computes the amount to allocate to that account as $\text{Percentage} / 100 \text{ Total Movement}$. The last account is rounded so that the total amount allocated is zero i.e. the sum of debit amounts equals the sum of credit amounts.

Accounting Reports

Profit & Loss Statement

Main Menu → Accounting → General Ledgers → Reports – This Year & Last Year. Select the company (e.g. 1) for which you would like to print a Profit & Loss Statement or use a comma to enter more than one company (e.g. 1, 3) to print a consolidated Profit & Loss Statement.

Balance Sheet

Main Menu → Accounting → General Ledgers → Reports – This Year & Last Year. Select the company (e.g. 1) for which you would like to Balance Sheet or use a comma to enter more than one company (e.g. 1 by, 3) to get a consolidated Balance Statement.

General Ledger Trial Balance

Main Menu → Accounting → General Ledgers → Reports – This Year & Last Year. This report produces a trial balance for a given range of general ledger accounts.

Print Transactions Ledgers

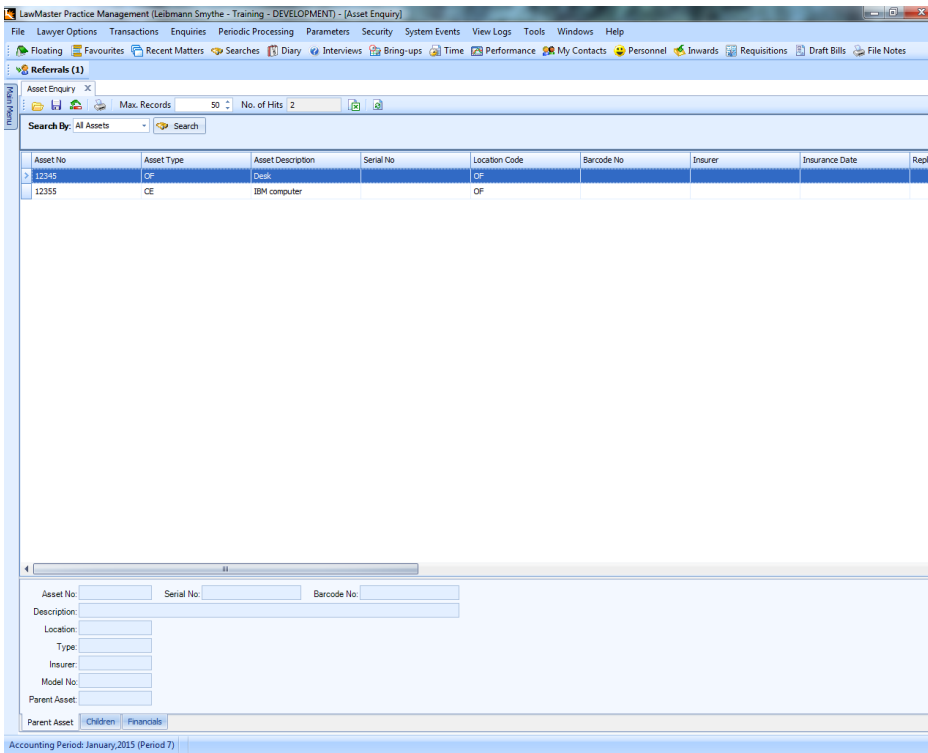
Main Menu → Accounting → General Ledgers → Reports – This Year & Last Year. This reports allows you to print what transactions have been posted to the general ledger accounts for a period or year for a particular or group of general ledger accounts.

Reports for Publication

Main Menu → Accounting → General Ledgers → Reports for Publication → Basic Reports → Profit & Loss Statement, Basic Balance Sheet or GL Performance Report – By Work Unit. These reports can be formatted to print from Word in a more user friendly format.

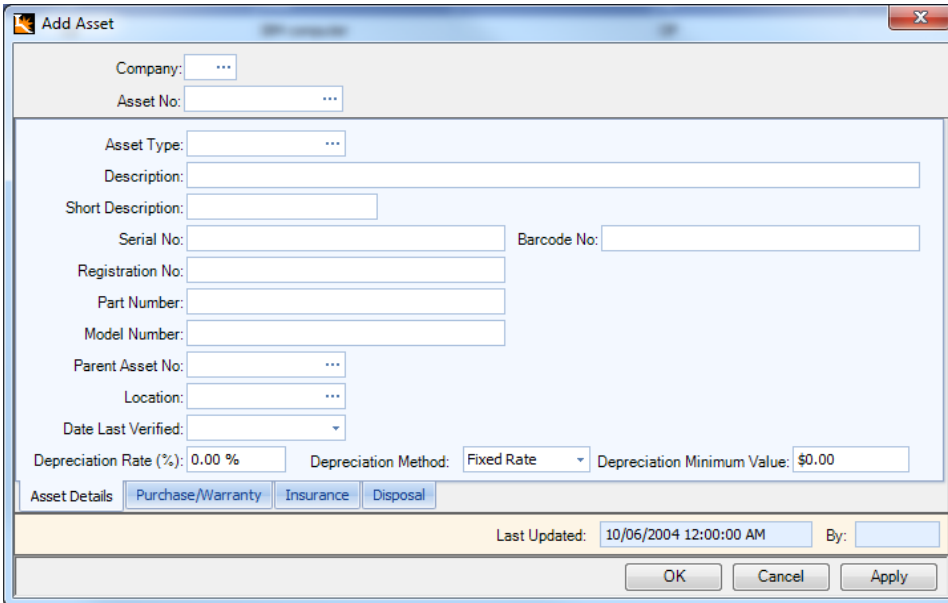
Assets and Depreciation

In LawMaster it is possible to record the details of assets purchased for the firm – for example, computers, desks, phones, etc.

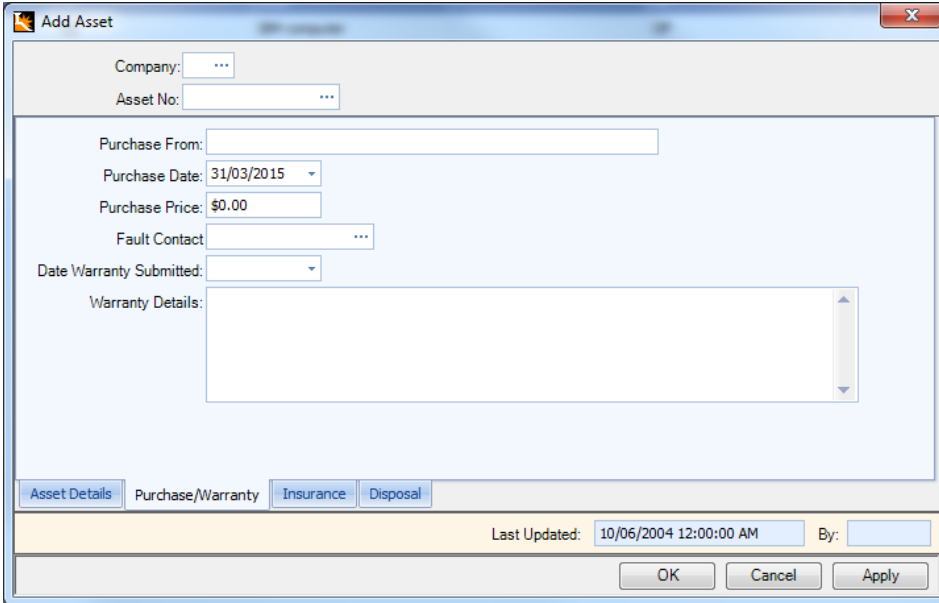


Adding Assets

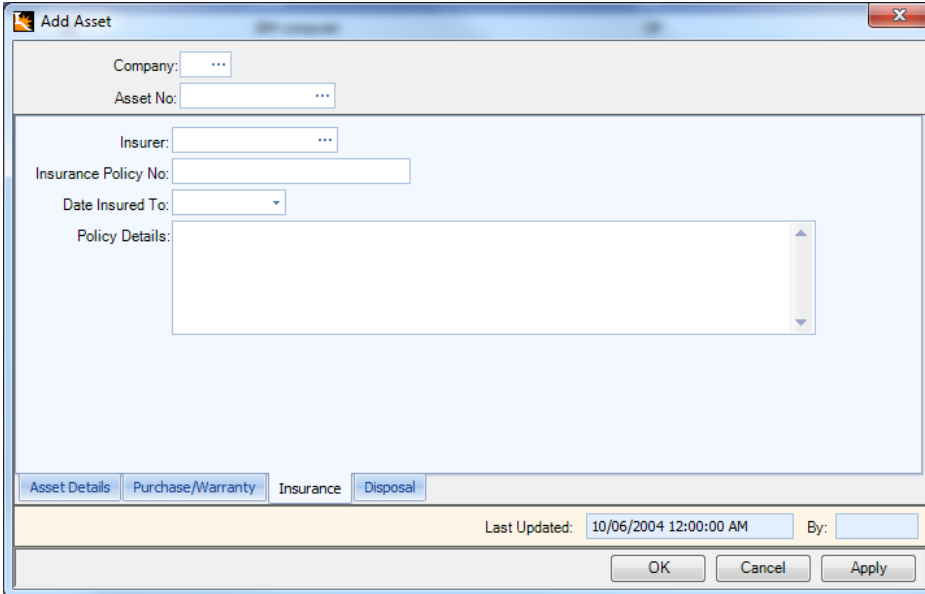
To record an asset, go to – [Main Menu](#) → [Accounting](#) → [Assets](#) → [Browse Assets](#). From here we can see a list of all assets owned by the firm. Using the context menu, Add, Modify or Delete is shown.



Field	Description
Company	The company that has purchased the asset.
Asset Number	Up-to 9 character user defined identifier. The first character must be the company number which the asset belongs.
Asset Type	Uses the 'AT' parameters.
Description	A description of the asset.
Short Description	A short description of the asset.
Serial Number	The serial number of the asset – if one exists.
Barcode Number	The barcode number of the asset – if one exists.
Registration Number	The registration number of the asset – if one exists.
Model Number	The model number of the asset – if one exists.
Parent Asset Number	Assets may be linked together in a child-parent relationship. If coded, the parent asset number must exist as a valid asset.
Location	Uses the 'AL' parameters.
Date Last Verified	The date that the asset was last physically verified as existing.
Depreciation Rate	The depreciation rate of the asset – as advised by your accountant.
Depreciation Method	The method of depreciation – Either Fixed or Reducing
Depreciation Minimum Value	The minimum amount that the asset can depreciate to.



Field	Description
Purchase From	Where the asset was purchased.
Purchase Date	The date the asset was purchased.
Purchase Price	The purchase price of the asset.
Fault Contact	Who the authorized repaired is – this person must be an entity on LawMaster.
Date Warranty Submitted	The date the warranty was submitted.
Warranty Details	The details of the warranty – for example, what is covered, etc.



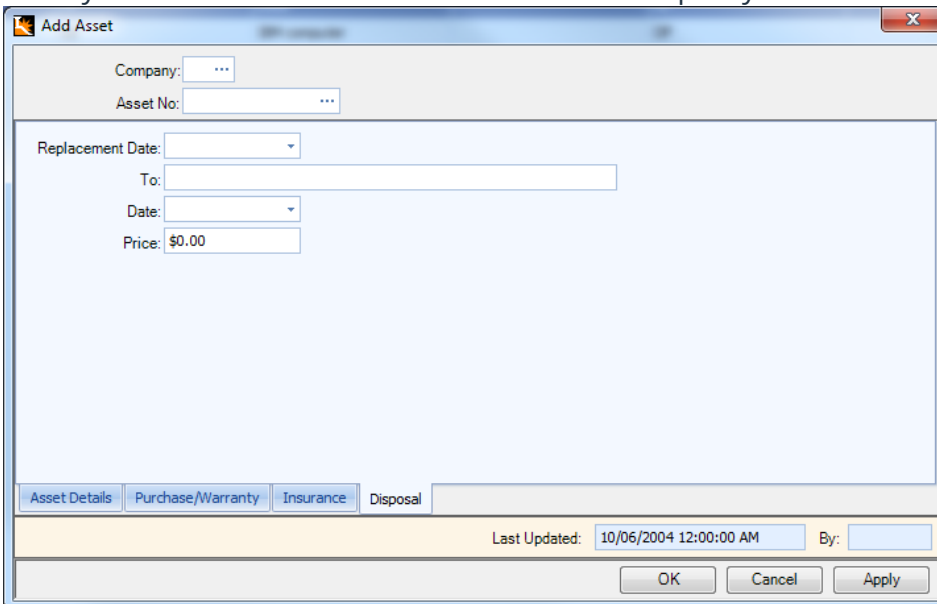
Company: ...
Asset No: ...
Insurer: ...
Insurance Policy No: ...
Date Insured To: ...
Policy Details: ...

Asset Details | Purchase/Warranty | **Insurance** | Disposal

Last Updated: 10/06/2004 12:00:00 AM By: ...

OK Cancel Apply

Field	Description
Insurer	Who the insurer of this asset is.
Insurance Policy Number	The insurance policy number for this asset.
Date Insured To	The date the asset is insured to.
Policy Details	The details of the policy.



Company: ...
Asset No: ...
Replacement Date: ...
To: ...
Date: ...
Price: \$0.00

Asset Details | Purchase/Warranty | **Insurance** | Disposal

Last Updated: 10/06/2004 12:00:00 AM By: ...

OK Cancel Apply

Field	Description
Replacement Date	The date the asset was replaced
To	Who is was sold to.

Date	The date the asset was sold.
Price	The price the asset was sold.

Depreciation

Depreciation can be recorded in two ways – LawMaster generating the depreciation or by depreciation journal.

LawMaster Generated Depreciation

If the depreciation rate is registered into LawMaster, LawMaster can process a depreciation journal by running [Assets](#) → [Raise Depreciation](#). You need to record the date in which you are depreciating to and press OK.

Depreciation Journals

To manually process depreciation journals, go to [Assets](#) → [Depreciation Journal Input](#). Selected the asset to be depreciated and enter the Date Depreciating To, Depreciation Amount and Narrative.

The **Financial** tab on the asset shows the depreciation journals for this asset.

System Auditing

The System Audit Enquiry module provides access to all audit events that have occurred on LawMaster. These events relate to the following:

- ❖ G/L Journals, End of Day Auditing, Standing Journals.
- ❖ Time and Disbursement Transactions.
- ❖ Debtor Journals.
- ❖ Trust Journals.
- ❖ Investment Journals.
- ❖ Asset Depreciation Journals.
- ❖ Cash Receipts.
- ❖ Cash Receipt Accruals
- ❖ Invoice Costings.
- ❖ Cash Payments.
- ❖ System Events.
- ❖ Reconciled Bank Items.
- ❖ Payroll Costings.

Each audit event results in the creation of an audit history record and this holds the information such as:

- ❖ Audit No.
- ❖ Audit Type (i.e. Type of Transaction)
- ❖ Audit status
- ❖ Date and Time of audit
- ❖ User id of the person performing the audit
- ❖ Number of records audited
- ❖ Various batch totals
- ❖ Any messages in relation to the auditing of the transactions.

The audit history file may be enquired upon by any of the following access paths:

- ❖ Status and date
- ❖ Date of audit
- ❖ Audit type, status and date

Valid status codes are:

LawMaster Practice Management (Leibmann Smythe - Training - DEVELOPMENT) - [System Audit Enquiry]

System Audit Enquiry X

Search By: All Audit History

GREY Audited: RED Pending

Audit No: 1778

Audit Type: MC: Matter Cost Transactions

Drag a column header here to group by that column

Matter No.	Transfer Matter	Voucher No	Bank No	Journal Number	Reference No.	Transaction Type	Transaction Date	Amount	Actual Cost	Bill Flag	Billing Invoice No	Bill Se
22417		0	0	TRANSFER		F	31/03/2015	-\$5,000.00	-\$10.00	X		
22418	22417	0	0	C35005627		F	31/03/2015	\$2,500.00	\$5.00		80000243	
22419	22417	0	0	C35005627		F	31/03/2015	\$2,500.00	\$5.00		80000244	
22417	0	0	0	TRANSFER		F	31/03/2015	-\$15,000.00	\$0.00	X		
22418	22417	0	0	C35005627		F	31/03/2015	\$7,500.00	\$0.00		80000243	
22419	22417	0	0	C35005627		F	31/03/2015	\$7,500.00	\$0.00		80000244	
22417	0	0	0	TRANSFER		F	31/03/2015	-\$10,000.00	-\$200.00	X		
22418	22417	0	0	C35005627		F	31/03/2015	\$5,000.00	\$100.00		80000243	
22419	22417	0	0	C35005627		F	31/03/2015	\$5,000.00	\$100.00		80000244	
22417	0	0	0	TRANSFER		WP	31/03/2015	\$10,000.00	\$0.00	X		
22418	22417	0	0	C35005629		WP	31/03/2015	-\$5,000.00	\$0.00		80000243	
22419	22417	0	0	C35005629		WP	31/03/2015	-\$5,000.00	\$0.00		80000244	
								\$0.00	\$0.00			

Accounting Period: December, 2014 (Period 6)

LawMaster Practice Management (Leibmann Smythe - Training - DEVELOPMENT) - [System Audit Enquiry]

System Audit Enquiry X

Search By: All Audit History

GREY Audited: RED Pending

Drag a column header here to group by that column

GL Account No	Update Date	Update By	Amount	Audit No	Bank Rec Id	Transaction Date	Journal No	Narrative	Period No	Transaction Type	YSD	Year
1212400.3	31/03/2015	KLP	\$5,000.00	1780	0	31/03/2015	MD5000637	Debtor Control for office C	6	DEBIT	1/07/2014	C
1111	31/03/2015	KLP	-\$5,000.00	1780	0	31/03/2015	MD5000637	Mis - Fees for office C	6	DEBIT	1/07/2014	C
1111200.1	31/03/2015	KLP	\$5,000.00	1780	0	31/03/2015	MD5000637	Additions to WIP for office C	6	DEBIT	1/07/2014	C
1211200.1	31/03/2015	KLP	-\$5,000.00	1780	0	31/03/2015	MD5000637	WIP Control for office C	6	DEBIT	1/07/2014	C
1213400.3	31/03/2015	KLP	\$15,000.00	1780	0	31/03/2015	MD5000637	Debtor Control for office L	6	DEBIT	1/07/2014	C
1112	31/03/2015	KLP	-\$15,000.00	1780	0	31/03/2015	MD5000637	Mis - Fees for office L	6	DEBIT	1/07/2014	C
1111200.3	31/03/2015	KLP	\$15,000.00	1780	0	31/03/2015	MD5000637	Additions to WIP for office L	6	DEBIT	1/07/2014	C
1211200.3	31/03/2015	KLP	-\$15,000.00	1780	0	31/03/2015	MD5000637	WIP Control for office L	6	DEBIT	1/07/2014	C
1213400.3	31/03/2015	KLP	\$1,000.00	1780	0	31/03/2015	MD5000637	Debtor Control for office L	6	DEBIT	1/07/2014	C
1214070	31/03/2015	KLP	-\$1,000.00	1780	0	31/03/2015	MD5000637	GST transaction (SG) for matter 22418 and dated 31/3/2015 (Ref. No. 80000243)	6	DEBIT	1/07/2014	C
								\$0.00				

Accounting Period: December, 2014 (Period 6)

Subject Files

Main Menu → Records Management → Subject Files

The Subject Files module is used to classify all file material which does not relate to a particular matter, entity or employee. These are perfect for Accounts staff to store various reports generated from LawMaster.

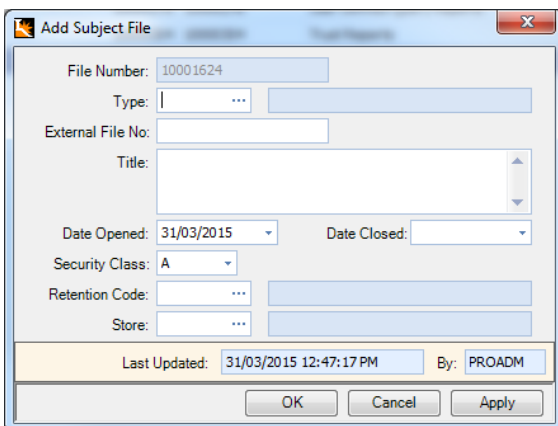
When opening the Subject Files browser, a list of current files are displayed in a grid. A Grid toolbar is provided with all of the standard features available in other areas of LawMaster.

The grid is separated into two compartments. The top compartment displays details of the subject files. The bottom compartment of the grid displays details of File Parts, Movements and Folios for the selected subject file. We will look at this bottom compartment in more detail later.

Subject files may be enquired upon via the following search paths:

- ❖ File Number
- ❖ External File Number
- ❖ Words in Text
- ❖ File Type

Adding a new Subject File



Field	Description
File Number	The Subject File number is assigned by LawMaster.
Type	This refers to the type of file this is, e.g. Reports. This is setup using parameter HT.

External File No	This is a 9 character identifier is assigned by the user.
Title	The description of the Subject file.
Date Opened	The date the Subject file was opened.
Date Closed	The date the Subject file is closed.
Security Class	Details who is able to access this file.
Retention Code	Defined by parameter setting HR.
Store	The location where the physical file (if any) is kept. Defined by the ST parameter.

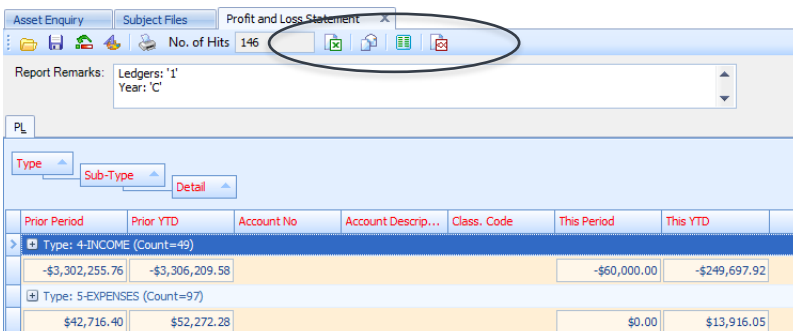
Tabs

Three tabs are available from the bottom section of the Subject Files grid. Each of the tabs has their own separate grid with relevant Context Menus. Depending on which subject file has been selected in the top section of the grid, the bottom grid will display the relevant File Parts, Folios and Movements (Movements tab relates to the File Parts for the selected Subject File).

Saving Documents to Subject Files

Documents can be saved to a subject file in a number of ways e.g.:

- ❖ **Subject Files grid → Folios Tab → Context Menu → Add.** This is the same as adding any folio however the File Number is a Subject File rather than matter. The document is then added on the Attachments tab of the Add Folio screen.
- ❖ Some grids in LawMaster provide the facility to save the contents of a grid to a subject file e.g. **General Ledgers → Reports This Year & Last Year → Profit & Loss Statement**, wherever the 'Save Output to Folio' icon appears (next to Excel icon), this report can be saved to a subject file.



Prior Period	Prior YTD	Account No	Account Descrip...	Class. Code	This Period	This YTD
Type: 4-INCOME (Count=49)						
-\$3,302,255.76	-\$3,306,209.58				-\$60,000.00	-\$249,697.92
Type: 5-EXPENSES (Count=97)						
\$42,716.40	\$52,272.28				\$0.00	\$13,916.05

When the Save as Folio icon is selected, the Save Folio screen is presented with the Internal File No set to Subject File, the user need only select the Subject File Number and complete the precis

to save this grid. The grid is saved as .xml file which means that when we go to review it later from our Subject Files browser, the grid will be presented in a format which can be manipulated.

- ❖ **Floating File Note** - This screen is completed in the same way as saving documents to a matter, however the Internal File No is changed to Subject File and the Subject File Number is selected.
- ❖ **Forms Processing** - The following parameter allows you to assign a subject file number. Each time the forms is run, it will be saved to the subject file. When a new document is registered into [WP, Mail, Help & Printing](#) → [Forms](#), there is a field to record the subject file number so that every time this report is run, a copy is saved into that Subject File.

Overall Processing Guidelines

This section of the manual provides guidelines to users on when and how often certain processing tasks should be performed within LawMaster.

Daily Processing Tasks

During the day

- ❖ Input of cash receipts details and printing of receipts.
- ❖ Input of payment details and printing of cheques.
- ❖ Input of General Ledger Journals.
- ❖ Input of Trust Journals.
- ❖ Input of Time cost details against matters. (This task could be performed progressively as the matter is dealt with or at the conclusion of the matter).
- ❖ Raising matter bills (This task could be performed progressively as the matter is dealt with or at the conclusion of the matter).
- ❖ Input of bank reconciliation.
- ❖ Input of matter debtor journals.

End of Day

- ❖ Printing of any unprinted receipts and cheques and Bank Deposit List.
- ❖ End of Day Processing.
- ❖ Backup of system data.

Weekly Processing Tasks

It is recommended that the following tasks be performed weekly for timely control over LawMaster. These tasks should be performed after day end processing.

- ❖ Print Trial Balance for Trust Ledger and balance off against the respective General Ledger Control Accounts.
- ❖ Print unreconciled cheque report and balance bank statement against General Ledger Bank Account Balances.
- ❖ Payroll Processing.
- ❖ Review debtors and send debtor statements or outstanding balance notices.

Monthly Processing Tasks

- ❖ Print Trust Trial Balance, Trust Cashbook and compare to Trust Bank Reconciliation.
- ❖ Print Matter Statements.
- ❖ Print General Ledger Trial Balance, Profit & Loss Statement and Balance Sheet.
- ❖ Print GST Reconciliation Report.
- ❖ Print Superannuation Register.

Annual Tasks

At end of year, the steps to follow are very much the same as those for end of month i.e. perform end of day and then end of month processing. The major difference is that the 'Roll the period' module will perform a number of additional steps. (Refer General Ledger manual for further details.)

After the end of day processing has been performed a full system backup should be taken.

Prior to rolling the period some additional steps may be performed e.g.:


- ❖ Raise Asset Depreciation.
- ❖ Print Asset Taxation Depreciation Schedule.

Note: End of year processing for **Payroll** is treated quite separately. Also note that LawMaster enables the **bank reconciliation process** to be performed for the immediately prior period and therefore the year may be rolled prior to receipt of bank statements.

Controlling Periodic Processing

When periodic processing is invoked (for example during end of day processing), LawMaster creates a "lock" to prevent users from entering any accounting transactions during the course of the processing session. In the case of end of month/year processing, it must be run while NO other users are logged onto LawMaster. Should the Periodic Processing Flag remain on after a roll, you can clear the flag by using [Menubar](#) → [Periodic Processing](#) → [Clear Periodic Processing Flag](#).

Function Keys

- F1 Help
- F2 Apply
- F3 When using a 1 character code for Standard Clauses in File Note Field, Time and Disbursements details of a Matter Workbench. F3 will insert the text of the Standard Clause.
- When in Debtor Workbench F3 key will copy and paste the previously used sentence prior to selecting OK.
- F5 Lookup. Where you see the Icon  the F5 key can be used to present the Lookup screen rather than clicking on the breadcrumbs with the mouse.
- When used in Disbursement Details Narration Fields will insert what is in the Time Details Narration.
- F6 When used in Time and Disbursement Narration fields will insert the first sentence of the File Note.
- F7 When used in File Note, Time and Disbursement Narration fields this invokes Spell Check.
- F9 When used in Time and Disbursement Details Narration fields will insert the whole file note.
- ESC Will close the current window you have open.
- OK Saves changes and closes the window open.
- Cancel Closes windows opened without saving changes.
- Apply Saves changes and leaves current window open.