



Age Command (Date Fields)

Used For

To aggregate or accumulate data in a table by age, using intervals from a specified cutoff date. Aging can be done for all records in a table or for records that meet a specified condition.

When Used


Whenever the auditor wants numeric information about the age of items in a table. The auditor can specify the aging intervals and often ages the same table using different intervals until the values in each category correspond to the auditor's needs.

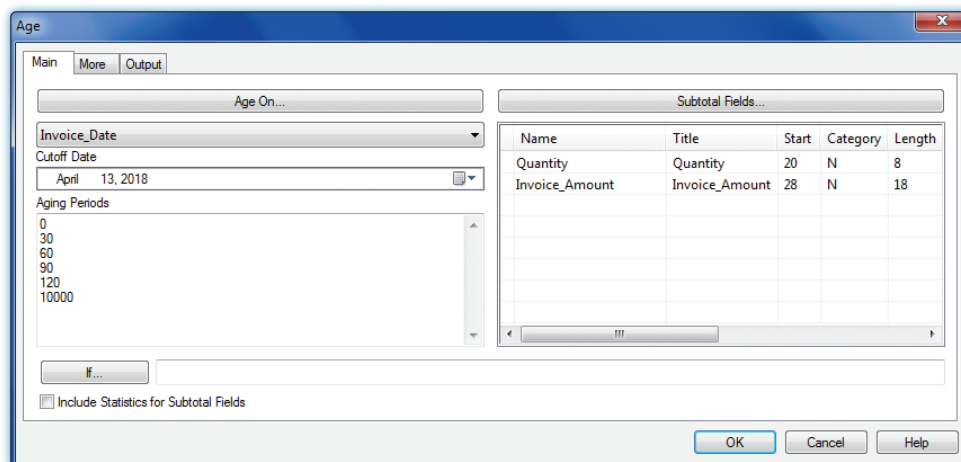
Examples

- Age year-end accounts receivable into 30 days or less, 31–60 days, etc.
- Age year-end accounts receivable for one customer.
- Age year-end accounts receivable for each district.

TASK # 1 — Age All Records in a Table Using a Specified Cutoff Date

Steps

1.  Click *Analyze* → *Age* to open the Age command dialog. Each date field in the table is listed in the Age On drop-down list box.

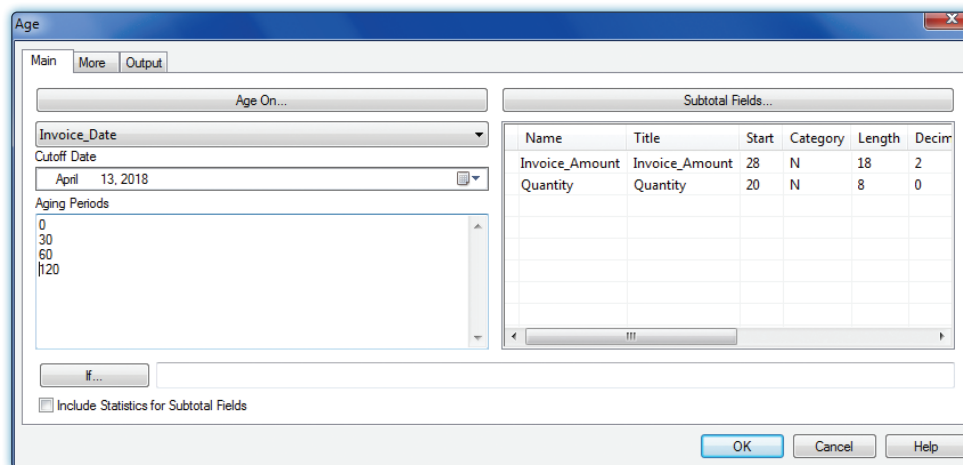


- ■ ■ Use the *Age On* drop-down arrow to select the date field you want to run the *Age* command on.
- ■ ■ In the *Subtotal Fields* portion of the command dialog, click on the name(s) of the numeric field(s) you want to list for each aging interval. Use the *Shift* or *Control* key to select multiple fields. Note: Holding the *Shift* key selects multiple fields in order, while holding the *Control* key selects multiple fields that are not in order.
- ■ ■ Enter a date in the *Cutoff Date* box using the calendar. This date is used to calculate the aging. It is typically the client's year-end date.

ACL uses the following default interval points for aging: 0, 30, 60, 90, 120, and 10,000 days. The last interval point — 10,000 — is helpful for isolating unusually old items. These interval points will produce the following aging periods: 0–29 days, 30–59 days, 60–89 days, 90–119 days, and 120–10,000 days.

- ■ ■ If you want to change the aging period interval points, type new amounts in the *Aging Periods* box.

A completed *Age* command dialog with changed interval points of 0, 30, 60, 120 is shown below.



- ■ ■ If you want to suppress items outside of the specified aging periods, click the *More* tab and click the *Suppress Others* radio button.
- ■ ■ Click *OK* to run the *Age* command.

AGE COMMAND

Command Results

The command results show each aging category, the number of records in each category, the total value for the numeric field(s) accumulated in each category, and percentage information. An example of Age command results follows.

As of: 04/26/2017 12:46:53
Command: AGE ON Invoice Date CUTOFF 20180413 INTERVAL 0,30,60,120 TO SCREEN
Table: Trans

Minimum encountered was -262
Maximum encountered was 101

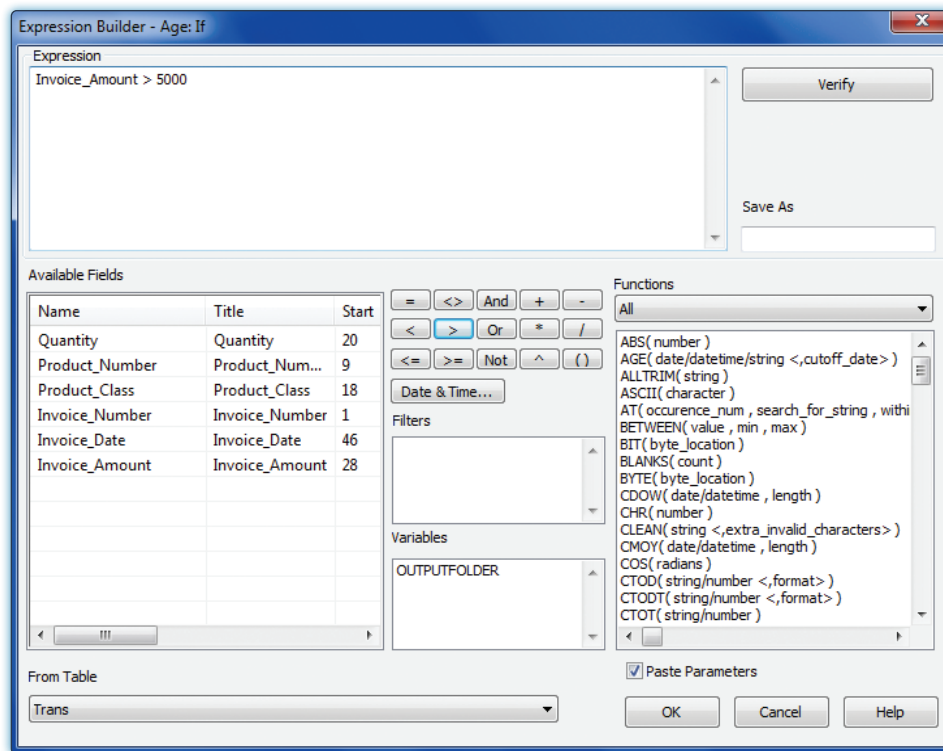
Days	Count	Percent of Count
<0	246	72.57%
0 - 29	29	8.55%
30 - 59	33	9.73%
60 - 120	31	9.14%
Totals	339	100%

TASK # 2 – Age All Records in a Table that Meet a Certain Condition Using a Specified Cutoff Date (If box)

The age command can also be used with a filter to age certain records. An example is to run a conditional command to age all transaction amounts for a specific district. Do the following to run a conditional Age command:

Steps

- ■ ■ Complete all steps in Task #1, except do not Click OK to run the command.
- ■ ■ Click the If button.
- ■ ■ Build the filter in the Expression box. For guidance using the Expression box, see the Filters section of the Reference material.



 Click OK to run the command with an If condition.

Command Results

The command results show the following for the records selected in the filter: each aging category, the number of records in each category, the total value for the numeric field(s) accumulated in each category, and percentage information.

As of: 02/14/2017 14:02:14
Command: AGE ON Invoice_Date CUTOFF 20180413 INTERVAL 0,30,60,90,120,10000 IF Invoice_Amount > 5000 TO SCREEN
Table: Trans
Condition: Invoice_Amount > 5000 (17 records matched)

Minimum encountered was -244
 Maximum encountered was 97

Days	Count	Percent of Count
<=0	12	70.59%
0 - 29	0	0%
30 - 59	3	17.65%
60 - 89	1	5.88%
90 - 119	1	5.88%
120 - 10,000	0	0%
Totals	17	100%