

# **Used For**

AGE COMMAND

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**

 $\blacksquare \qquad \blacksquare Click Analyze \rightarrow Age to open the Age command dialog. Each date field in the table is listed in the Age On drop-down list box.$ 

Age On			Subtotal Fields			
nvoice_Date	•	Name	Title	Start	Category	Length
utoff Date		Quantity	Quantity	20	N	8
April 13, 2018		Invoice_Amount	Invoice_Amount	28	N	18
ging Periods						
0 0 0 20 0000	*					
	-	•				Þ
f						

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.

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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.

					×
	Subtotal F	ields			
Name	Title	Start	Category	Length	Decim
Invoice_Amount	Invoice_Amount	28	N	18	2
Quantity	Quantity	20	N	8	0
-	III				F.
		24			Help
	Invoice_Amount     Quantity	<ul> <li>Name Title</li> <li>Invoice_Amount Invoice_Amount Quantity</li> <li>Quantity</li> <li>Quantity</li> <li>( ""</li> </ul>	value     itue     statt       Invoice_Amount     Invoice_Amount     28       Quantity     Quantity     20       +	Name Title Start Category Invoice_Amount Invoice_Amount 28 N Quantity Quantity 20 N	Name Title Start Category Length Invoice_Amount Invoice_Amount 28 N 18 Quantity Quantity 20 N 8

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. 

# **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
Comma	nd: AGE	E ON Invoice Date O
Table:	Tra	ns
	encount	ered was -262 ered was 101 Percent of Count
<0	246	72.57%
<u>0 - 29</u>	29	8.55%
<u>30 - 59</u>	33	9.73%
<u>60 - 120</u>	31	9.14%
Totals	339	100%

# **TASK #2** — Age All Records in a Table that Meet a Certain ConditionUsing 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.

Expression Builder - Age	e: If			×
Expression				
Invoice_Amount > 5000	)			Verify     Save As
Available Fields				Functions
Name	Title	Start	= <> And + -	All
Quantity	Quantity	20	< > Or * /	ABS( number )
Product_Number	Product_Num	9	<= >= Not ^ ()	AGE( date/datetime/string <,cutoff_date>)
Product_Class	Product_Class	18	Date & Time	ALLTRIM(string) ASCII(character)
Invoice_Number	Invoice_Number	1	Filters	AT(occurence_num, search_for_string, withi BETWEEN(value, min, max)
Invoice_Date	Invoice_Date	46	A	BIT(byte_location)
Invoice_Amount	Invoice_Amount	28		BLANKS( count ) BYTE( byte_location )
				CDOW( date/datetime , length )
				CHR(number)
			Variables	CLEAN( string <, extra_invalid_characters>) CMOY( date/datetime , length )
			OUTPUTFOLDER	COS(radians)
				CTOD( string/number <,format> ) CTODT( string/number <,format> )
				CTOT( string/number )
<		F.	· · · · · · · · · · · · · · · · · · ·	٩ 📃
From Table				V Paste Parameters
Trans			-	OK Cancel Help

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Click OK to run the command with an If condition.

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# **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.

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	E ON	Invoice Date CU
able: Tra		
	ns	
ondition: Inv	oice	Amount > 5000 (1
inimum encounte	ered v	was -244
aximum encount		
Deve		Description of Council
Days Co	ount	Percent of Count
<u>&lt;0</u>	12	70.59%
- 29	0	0%
0 - 59	3	17.65%
i0 - 89	1	5.88%
0 - 119	1	5.88%
20 - 10,000	0	0%
otals	17	100%