



Trial Balance



# Trial Balance

The Trial Balance report presents the totals of all the debit balances and credit balances to confirm whether or not the total debits are equal to the total credits. If the debits are not equal to the credits, then an error may have been made in one or more of the journal entries. The Trial Balance report is used to detect such errors.

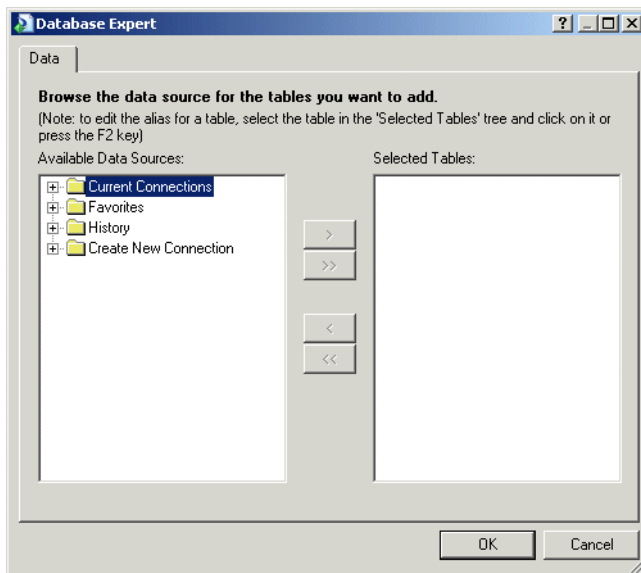
## Introduction

The following tutorial assumes that you have completed the “Quick start for new users” tutorial in the *Crystal Reports XI User’s Guide*, which is located in the Docs folder of your product distribution.

## Creating the report

On the Start Page in Crystal Reports, click Blank Report.

The Database Expert dialog box appears.



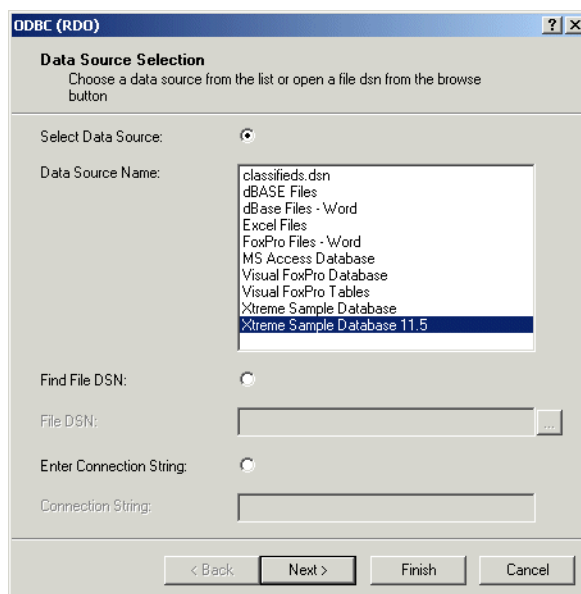
## Selecting a database to use

When you create a report, the first thing that you must do is to select a database for the report to use.

► **To select a database**

1. In the Database Expert dialog box, expand the **Create New Connection** folder.
2. Double-click **ODBC (RDO)**.

The ODBC (RDO) dialog box appears and displays a list of data sources.



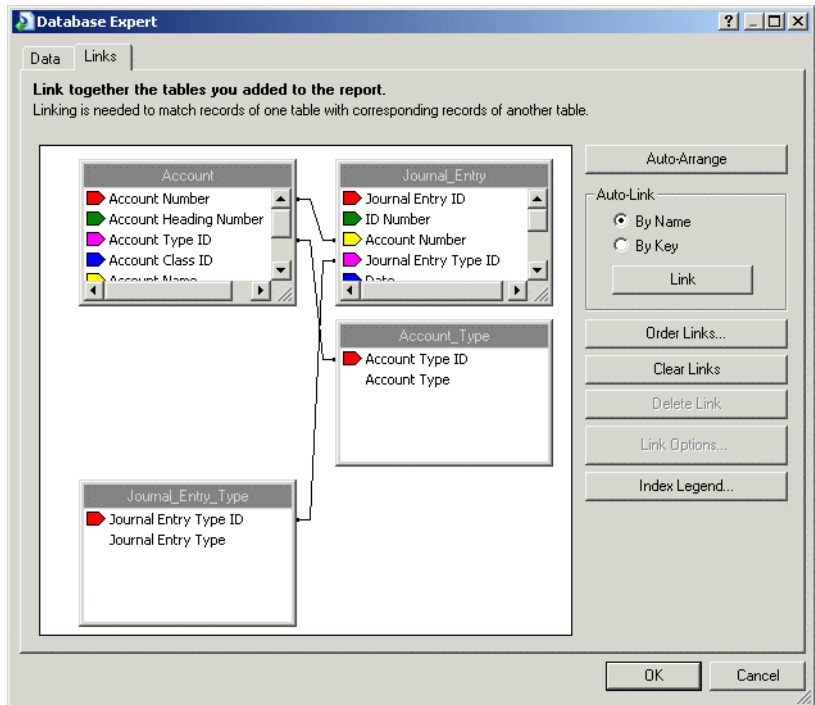
3. From the list, select **Xtreme Sample Database 11.5**, and click **Finish**.

The Database Expert displays a list of available tables from the Xtreme Sample Database.

4. Select the **Account**, **Account Type**, **Journal Entry**, and **Journal Entry Type** tables, and click > to add them to the Selected Tables list.

**Tip:** You can use CTRL+click to select multiple tables simultaneously.

5. Click **OK**.  
The Links tab is displayed.



6. Verify that the links between the tables are consistent with what is displayed in the screenshot above. If necessary, create the appropriate links by dragging fields from one table to corresponding fields in another table.

**Note:** Ensure that the following links exist:

- Account.Account Type ID to Account Type.Account Type ID
- Account.Account Number to Journal Entry.Account Number
- Journal Entry.Journal Entry Type ID to Journal Entry Type.Journal Entry Type ID

7. Click **OK**.

## Setting up the report date

To set up the report date, you need to create a parameter.

### ► To set up the report date



1. Click **Field Explorer**.
2. In the Field Explorer, right-click **Parameter Fields**, and click **New**.  
The Create New Parameter dialog box appears.

Value	Description
Click here to add item	

Option	Setting
Prompt Text	Enter My Parameter:
Prompt With Description Only	False
Default Value	
Allow custom values	True
Allow multiple values	False
Allow discrete values	True

3. In the **Name** field, type **End Date**.
4. From the **Type** list, select **Date Time**, and click **OK**.

## Setting up selection criteria

A selection criteria restricts the range of journal entries that are included in the report. For this report, you need to restrict the journal entries to those that fall between January 1st of the End Date year (for YTD calculations) and the End Date parameter. For example, if the End Date parameter has a value of November 14, 2005, then the journal entries are restricted to those between January 1, 2005 and November 14, 2005.

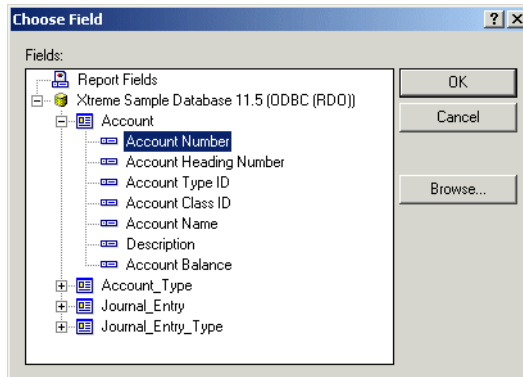
In addition to restricting journal entries based on dates, you need to restrict journal entries based on type. On January 1st of each year, the process of closing the accounts is performed. These closing entries include the closure of all revenue and expense accounts and adjustments to Retained Earnings to reflect a net gain or net loss. Therefore, closing entries must not be included in the calculations; such entries must be restricted.

► **To create selection criteria**



1. Click **Select Expert**.

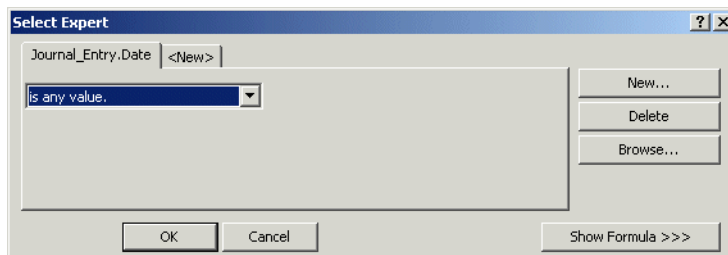
The Choose Field dialog box appears.



2. Expand the **Journal\_Entry** table, and select **Date**.

3. Click **OK**.

The Select Expert dialog box appears.



4. Ensure that the Journal Entry.Date tab is selected, and from the list, choose **formula**:

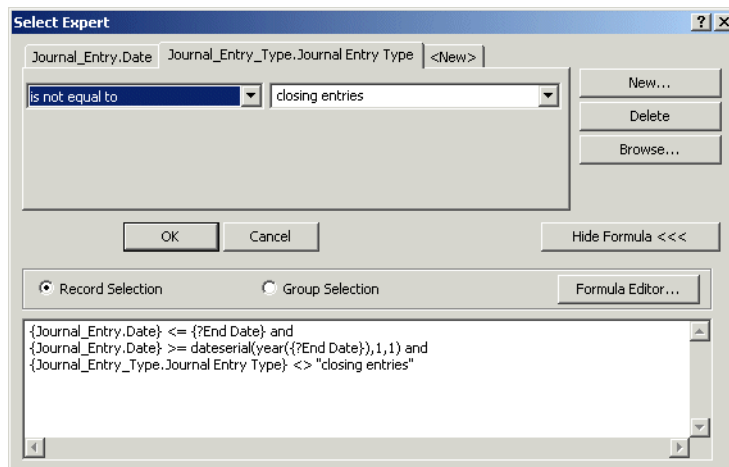
5. To restrict journal entries, type the following formula in the text area:

```
{Journal_Entry.Date} <= {?End Date} and  
{Journal_Entry.Date} >= dateserial(year({?End Date}),1,1)
```

**Note:**

- `dateserial` is an SQL function that accepts three parameters (year, month, and day) and returns a valid date.
  - `year` is an SQL function that accepts a datetime value and returns the year as an integer value.
6. Now that the journal entry dates are restricted by the formulas, you need to add criteria to restrict the closing entries. In the Select Expert dialog box, click the <New> tab.
  - The Choose Field dialog box appears.
  7. In the Choose Field dialog box, expand the **Journal\_Entry\_Type** table, and select **Journal Entry Type**.
  8. Click **OK**.
  9. Ensure that the `Journal_Entry_Type.Journal Entry Type` tab is selected, and, from the list, choose **is not equal to**.
  10. From the list that appears, select **closing entries**.
  11. Click **Show Formula >>>**.

The dialog box displays your selection criteria.



12. Click **OK**.

## Setting up groupings

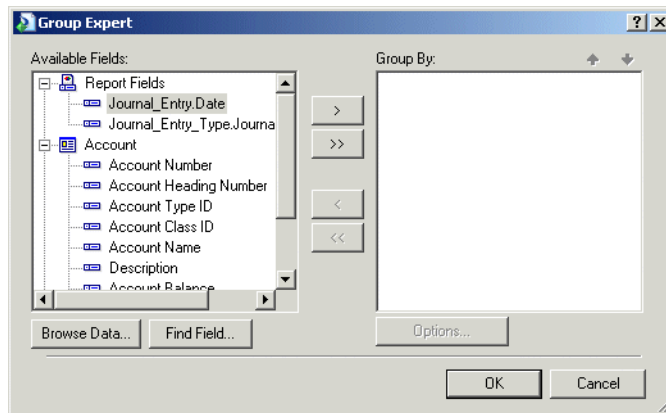
For this report, you must group records based on Account Type and Account Name.

► **To create report groupings**



1. Click **Group Expert**.

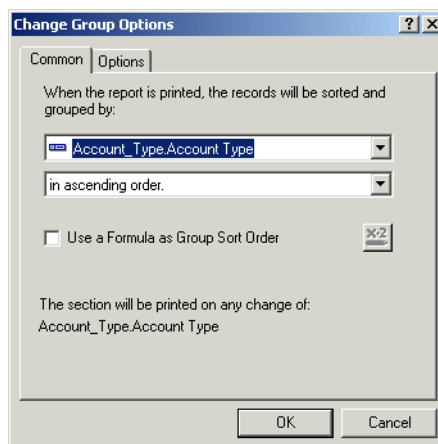
The Group Expert dialog box appears.



2. In the Available Fields area, expand the **Account\_Type** table, select the **Account Type** field, and click >.

3. Click **Options....**

The Change Group Options dialog box appears.

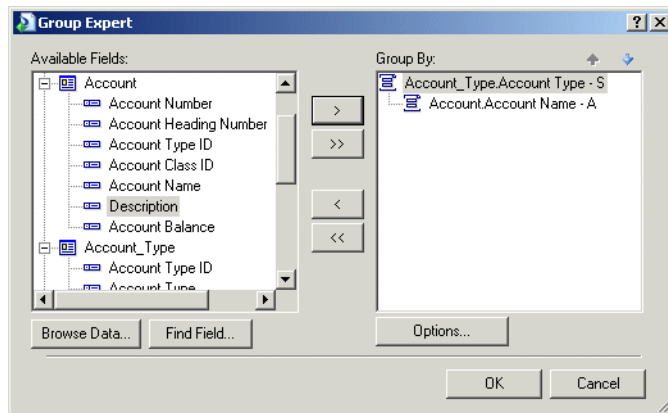


4. From the second list, select **in specified order**.



5. From the Named Group: list, select the following values in order:
  - Asset
  - Liability
  - Equity
  - Revenue
  - Expense
6. Click **OK**.
7. In the Available Fields area, expand the **Account** table, select **Account Name**, and click **>**.

The dialog box displays your groupings.



8. Click **OK**.

## Creating formula fields

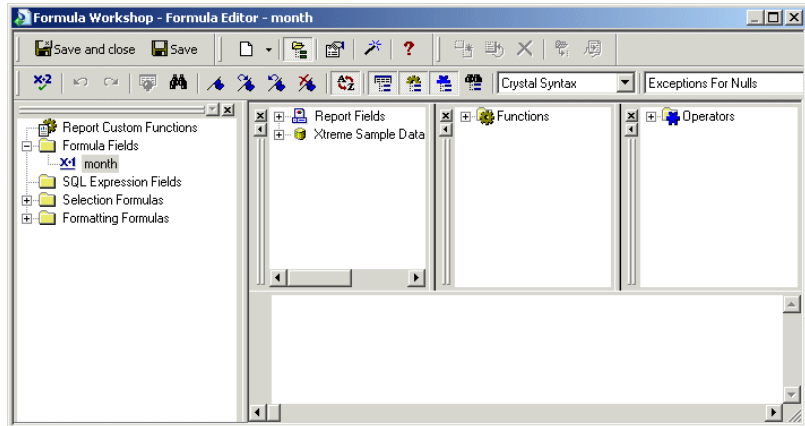
The Trial Balance report uses several formula fields. You must create the necessary fields and add them to the report.

### ► To create formula fields



1. Click **Field Explorer**.
2. In the Field Explorer, right-click **Formula Fields**, and click **New**.

3. In the Formula Name dialog box, type `month`, and click **OK**.  
The Formula Workshop appears.



4. Type the following formula:  
`MonthName (Month ({?End Date}))`  
This formula field displays the textual representation of the End Date month.



5. Click **Check** to verify that the syntax of the formula is correct.
6. Click **Save and close**.
7. Repeat steps 2 through 6 to create the other required formula fields:
  - **month\_balance**: This formula field returns the amount of the journal entries for the reporting month. Otherwise, '0' is returned. If the date falls in the reporting month, then the same calculations for debits and credits are used.

```
if Month({Journal_Entry.Date}) = Month({?End Date})
then
if {Journal_Entry.Debit Or Credit} = 'Credit' then
{Journal_Entry.Amount} * -1
else
{Journal_Entry.Amount}
```
  - **YTD\_balance**: This formula field returns the amount of all the journal entries for the year. Because all of the values in the journal entries are positive, you need to reverse the sign for all of the credit amounts to distinguish between the debits and the credits.

```
if {Journal_Entry.Debit Or Credit} = 'Credit' then
{Journal_Entry.Amount} * -1
else
{Journal_Entry.Amount}
```

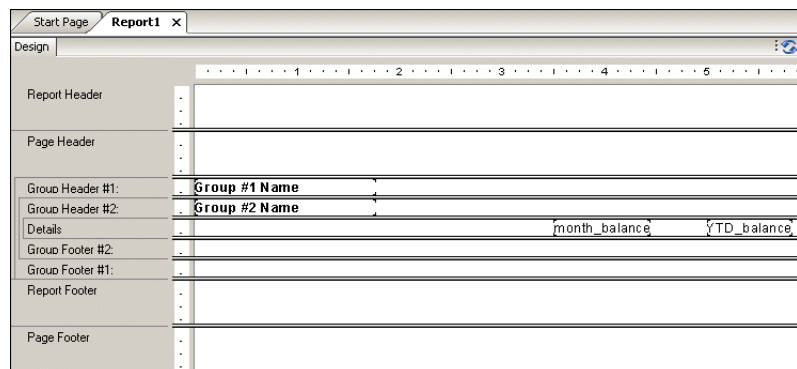
## Adding fields to the report

After you create the formula fields, you can begin to add fields to the report.

► **To add fields to the report**

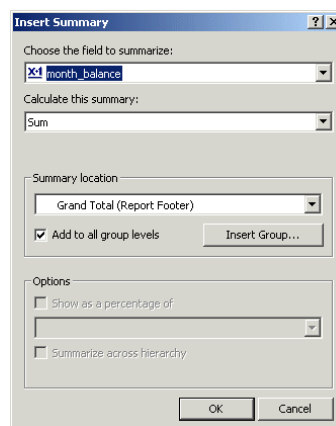
1. From the Field Explorer, drag the YTD\_balance field to the right end of the **Details** section.
2. Drag the month\_balance field to the left side of the YTD\_balance field in the **Details** section.
3. Right-click each of the headings that were automatically created in the **Page Header** section, and click **Delete**.

The report should now look similar to the following screenshot:



4. Right-click the month\_balance field, and choose **Insert > Summary**.

The Insert Summary dialog box appears.



5. For the **Summary Location**, select Group #1, and click **OK**.
6. Apply a single top border to the Group #1 summary field.
7. Right-click the month\_balance field again, and choose **Insert > Summary**.
8. For the **Summary Location**, select Group #2, and click **OK**.
9. Right-click the month\_balance field again, and choose **Insert > Summary**.
10. For the **Summary Location**, select **Grand Total Report (Report Footer)**, and click **OK**.
11. Apply a single top border and a double bottom border to the Grand Total summary field.
12. Repeat steps 4 through 11 for the YTD\_balance field.
13. Right-click **Details**, and click **Suppress (No Drill-Down)**.

The report should now look similar to the following screenshot:

Report Header			
Page Header			
Group Header #1:		Group #1 Name	
Group Header #2:		Group #2 Name	
Details			
Group Footer #2:		month_balance	YTD_balance
Group Footer #1:		month_balance	YTD_balance
Report Footer		month_balance	YTD_balance
Page Footer			

14. Move the Group #2 Name field from the **Group Header #2** section to the **Group #2 Footer** section.
15. Remove the bold formatting that is applied to the Group #2 Name field and the Group #2 summary field.
16. Right-click **Group Header #2**, and click **Hide (Drill-Down OK)**.
17. Create a text box in the **Group Footer #1** section directly below the Group Header #2 Name field.
18. In the text box, type Total, and then drag the Group #1 Name field from the Field Explorer into the text box.
19. Apply bold formatting to the text box.

20. Create a text box in the **Report Footer** section directly under the previous text field.
21. In the text box, type `Balance Check`, and apply bold formatting to the text box.
22. Drag the `month` field from the Field Explorer to the **Page Header** section, and align it horizontally with the `month_balance` column.
23. Create a text box in the **Page Header** section, and align it horizontally with the `YTD_balance` field to create a column heading for the YTD amounts.
24. Format the two column headings to show text in bold type, aligned to the center, with a single line bottom border.

## Reviewing your work



To see how the report looks with the fields in place, click **Print Preview** to activate the Preview tab.

The report appears in preview mode.

	March	YTD
<b>Asset</b>		
Accounts Receivable	(\$30,122.60)	\$53,956.62
Accumulated Amortization (Building)	(\$2,045.94)	(\$6,137.82)
Accumulated Amortization (Machinery)	(\$2,134.68)	(\$6,404.04)
Bikes (Competition) Inventory	(\$40,740.23)	\$184,830.26
Bikes (Hybrid) Inventory	\$3,987.63	\$25,125.39
Bikes (Kids) Inventory	(\$2,489.53)	\$172.67
Bikes (Mountain) Inventory	\$9,626.51	\$40,030.47
Chequing Bank Account	\$140,243.68	\$56,202.63
Gloves Inventory	(\$304.65)	(\$936.90)
Helmets Inventory	(\$895.05)	(\$2,784.78)
Locks Inventory	(\$119.21)	(\$274.94)
Saddles Inventory	(\$124.43)	(\$0.45)
<b>Total Asset</b>	<b>\$74,871.50</b>	<b>\$343,779.09</b>
<b>Liability</b>		
Accounts Payable	(\$17,487.56)	(\$51,823.94)
Federal Income Tax Payable	(\$12,846.15)	(\$38,538.46)

After you finish reviewing the report, click the Design tab to correct any mistakes.

In the Design tab, right-click Group Footer #2, and click Hide (Drill-Down OK). Then, click Print Preview. The report appears in a more summarized format, and the individual accounts are hidden. Double-click the Asset group heading to drill-down and view each asset account.

## Completing the report

Now that the report has been built to display the correct data, you can add the report title, the report date, and the company logo.

► **To add a report title and report date**

1. Expand the **Page Header** section to be approximately 2 inches in height.
2. Create a new text field at the center of the **Page Header** section, and type Xtreme Mountain Bikes.
3. Create another text field directly underneath the Xtreme Mountain Bikes text field, and type Trial Balance.
4. Create another text field directly underneath the Trial Balance text field, and type For the months ending.
5. Drag the **End Date** parameter field to anywhere in the **Page Header** section.
6. Right-click the **End Date** field, and click **Format Field**.  
The Format Editor appears.
7. Select **03/01/1999** as the Date and Time format, and click **OK**.
8. Drag the End Date field into the text field that contains **For the months ending**.

► **To add a company logo to the report**

1. Click **Insert Picture**.
2. Choose a bitmap (.bmp) logo file, and click **Open**.
3. Position the object frame in the upper right-hand corner of the **Report Header (RH)** section of the report.
4. Click the Preview tab.

The report should now look similar to the following screenshot:



The logo for Xtreme Mountain Bikes features a blue square with a white 'X' inside, followed by the word 'xtreme' in a bold, lowercase, sans-serif font. To the right of 'xtreme' is a stylized, light gray silhouette of a mountain range. Below the mountain range, the words 'Mountain Bikes' are written in a smaller, bold, sans-serif font.

**Xtreme Mountain Bikes**  
Trial Balance  
For the Months Ending 03/31/2005

	March	YTD
Asset		
Total Asset	\$74,871.50	\$343,779.09
Liability		
Total Liability	(\$41,915.92)	(\$140,780.55)
Revenue		
Total Revenue	(\$173,797.45)	(\$727,513.55)
Expense		
Total Expense	\$140,841.87	\$524,515.01
Balance Check	\$0.00	\$0.00

## Saving the report



► **To save the report**

1. Click **Save**.

Because this is the first time that you are saving the report, the Save As dialog box appears and displays the location where the file will be saved.

2. In the **File name** field, type `Trial Balance.rpt`, and click **Save**.

The report is saved to the location that you chose.

