



Classify Command

(Character Fields)

Used For

To count and aggregate the number and percentage of records related to each unique value of a character field and to subtotal specified numeric fields for each of these unique values.

When Used

When the auditor wants to obtain information about each unique character in a field, often to evaluate the possibility of unusual subtotals. Frequently used as an analytical procedure on every character field with three or fewer characters.

Classify, Summarize, and Cross-tabulate are all ways of accumulating information. The decision as to which one to use depends on the following:

- To accumulate percentages, use Classify.
- If data needs to be organized by a date field, use Summarize.
- If data needs to be organized by more than one character field simultaneously (e.g. by product number, by location), use Summarize or Cross-tabulate, depending on personal preference.

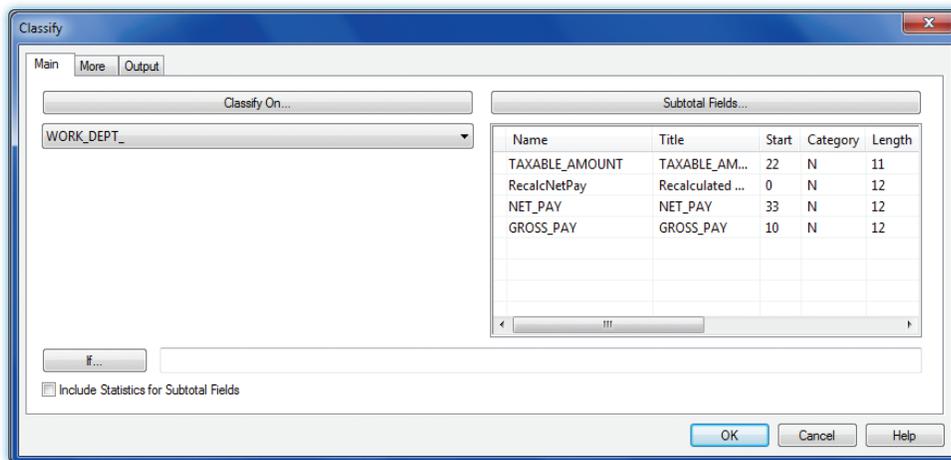
Examples

- Determine which sales territory in a sales data file had the most revenue for a fiscal year.
- Determine which department in a payroll transaction file has the highest average gross pay per pay period.

Steps



Click *Analyze* → *Classify* to open the *Classify command dialog*. Each character field in the table is listed in the *Classify On* drop-down list box. (See the top of the following page.)



- ■ ■ Use the *Classify On* drop-down arrow to select the character field you want to run the *Classify* 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 classification. Use the *Shift* or *Control* key to select multiple fields.

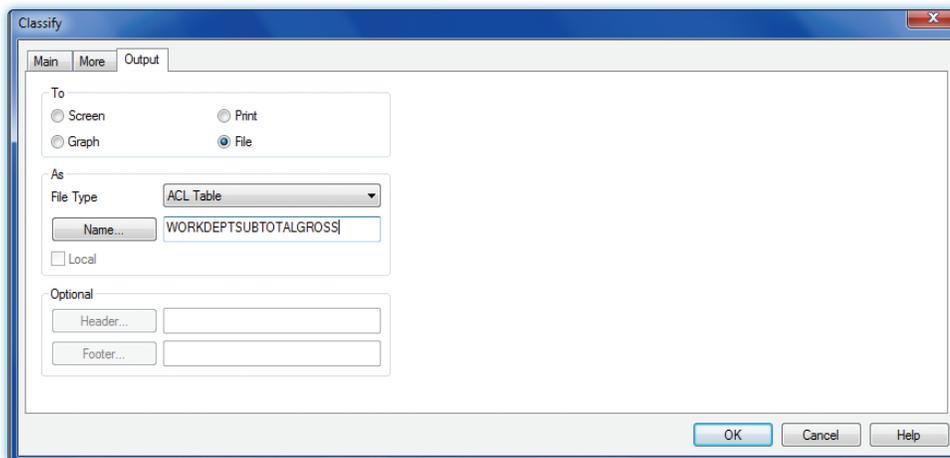
By default, ACL sends the results of the *Classify* command to the screen. ACL can also send these results to an ACL table, where they can be further analyzed. To send the results to the screen:

- ■ ■ Click *OK* to send the results to the screen.

To send the results to an ACL table for further analysis, do the following:

- ■ ■ Click the *Output* tab.
- ■ ■ Click the *File* radio button.
- ■ ■ Type a table name in the *Name* box. Note: It is helpful to enter a meaningful name, such as *Sales_By_Prod_Class*. A completed example is shown at the top of the following page.

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 Click OK to send the results to an ACL table.

If the results are sent to an ACL table, the default view shows the classified table.

Command Results

The command results show the following for each classification:

- The number of records in each classification.
- The percentage of records in the classification.
- The total of the numeric field(s) selected in the Subtotal Fields box for the classification.
- For the first numeric field selected in the Subtotal Fields box, ACL shows the accumulated classification amount as a percentage of the total amount.

An example of command results for a Classify command follows:

As of: 02/14/2017 14:41:11
Command: CLASSIFY ON WORK DEPT SUBTOTAL GROSS PAY TO SCREEN
Table: Payroll

WORK_DEPT_	Count	Percent of Count	Percent of Field	GROSS_PAY
<<3 spaces>>	1	2.22%	0%	0.00
<u>A00</u>	5	11.11%	17.09%	17,020.83
<u>B01</u>	1	2.22%	3.45%	3,437.50
<u>C01</u>	4	8.89%	9.95%	9,907.49
<u>D11</u>	11	24.44%	23.15%	23,051.69
<u>D21</u>	7	15.56%	15.04%	14,973.34
<u>E01</u>	1	2.22%	3.36%	3,347.92
<u>E11</u>	6	13.33%	9.82%	9,782.50
<u>E21</u>	8	17.78%	16.47%	16,401.69
<u>E83</u>	1	2.22%	1.67%	1,662.50
Totals	45	100%	100%	99,585.46