MAS 90 & MAS 200



Technology

Microsoft Great Plains/J. Carlton Collins – Best Software Response

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Best Software Response to ASA Research

ASA Research recently released a report comparing Microsoft Great Plains with Best Software's MAS 90 and MAS 200. The report was sponsored by Microsoft and written by Carlton Collins without input from Best Software. Normally we do not respond publicly to independent research or commentary. However, this report was so packed with misinformation about Best Software and MAS 90/MAS 200 that we have chosen to respond in the interest of fairness.

Overall, the ASA report contains a large number of incorrect or "out of context" comments. Any attempt by Best to address them individually would require a lengthy document. However, this response document will present a summary of the ways in which Microsoft's "independent" report falls far short of impartial analysis and should not be exclusively relied on by prospects considering the acquisition of business management software.

Inherent Bias

Although the document regularly presents strongly worded editorial commentary ("These events suggest that the technology underlying MAS 90/200 does not lend itself to timely, efficient programming changes."), it intersperses these comments with disclaimers ("These comments are not intended to criticize Best Software,...") and suggestions that any unbiased party would come to similar conclusions ("As a final step, we conducted due diligence by sharing our conclusions with users, resellers, and industry experts to garner their reaction to this report.").

It should be pointed out however, as stated twice in the report (once at the beginning and once at the end); "*This report was prepared at the request of Microsoft Corporation and the author was compensated for this effort. Be duly advised that the author was not independent in the preparation of this document.*"

The large number of flaws in this report can be broken into four different categories:

- Factual Inaccuracies
- One-Sided Reporting
- Ignoring Market Requirements
- Unsupported Statements

Factual Inaccuracies

The number of factual errors is both broad and significant. The list below is not exhaustive; it merely highlights the range and breadth of the factual inaccuracies in the report.

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• Page 15 states that within MAS 90 "a maximum of two years of detail General Ledger transaction data are accessible at any one time." In fact, there is no limit on the amount of General Ledger history that can be retained, outside the hardware capacity limitations of the computers running MAS 90 or MAS 200.



- Page 25 highlights "Landed Cost" as a feature advantage for Great Plains. In fact, MAS 90 supports this feature.
- Page 12 ostensibly lists limits on the number of user-definable fields (UDFs) in each system, suggesting that in most cases MAS 90 is limited to five. This is incorrect; MAS 90 requires that the total number of characters per record for UDFs against a given entity be less than 8,000. This allows MAS 90 to support more UDFs than Great Plains, except in the most extreme circumstances.
- A discussion on page 29 about Great Plains' "shrinkage" function fails to mention that MAS 90's "scrap" function appears to be identical.
- Page 17 claims that MAS 90 fails to provide Visual Basic-type functionality in its customization tools. In fact, Visual Basic scripting is available within the Customizer module.
- Page 28 extensively describes inventory costing by warehouse and vendor lead-time tracking, presenting them as features unique to Great Plains. MAS 90 handles both of these important features.
- The report describes (on page 30) Great Plains' ability to track individual item shipping weight and thereby calculate the total weight of a shipment. It asserts incorrectly that MAS 90 lacks this feature. In practice, this feature is often not useful because it cannot calculate the weight of packing material. MAS 90's integrated shipping module will read the actual weight of a package from a scale and quote appropriate shipping costs based on the true weight.

One-Sided Reporting

The second area of concern about the ASA Research report is its frequent one-sided presentation of information. In many cases, Great Plains features have been presented without any mention, let alone analysis, of similar or alternative functionality in MAS 90 or MAS 200.

For example, page 16 (section 4) discusses in detail a Great Plains module called "Integration Manager" that facilitates the import/export of data with other systems. Apart from an off-hand reference to providing "*various tools for importing data*", no specific mention is made of MAS 90's Visual Integrator module¹; a module that is in many ways superior to Great Plains Integration Manager (for example, it can import data into *any* table).

A second example of this type of flaw appears on page 35. Mr. Collins writes, "Microsoft has allocated billions of dollars to the continued development of its accounting solutions²... Microsoft's aggressive approach provides comfort to its users,

² This statement appears unsupported by publicly available information released by Microsoft. In the last full fiscal year, Microsoft reported total annual expenses for its MBS business as \$922m. If R&D accounts for roughly 25% of total expense (matching Microsoft's overall percentage), . Microsoft is spending about \$250m annually on accounting software development. It would take eight years at this rate to achieve "billions" of dollars of investment.



¹ http://www.bestsoftware.com/PDF/mas/spec/MAS_90_200_Visual_Integrator_Spec.pdf

while Best Software's approach ensures that their customers will always be years behind the latest technologies."

However, Mr. Collins fails to mention that 2003 saw the elimination of support for Microsoft's RealWorld accounting product and the non-SQL platforms for Great Plains. These two actions impacted and inconvenienced many thousands of customers; while some may have moved to products that currently remain in Microsoft's portfolio, many others have moved to products offered by Best Software.

One example of a displaced Microsoft customer is introduced by Mr. Collins on page six, but he omits critical information that would have helped readers come to a very different conclusion from the one implied in the report. Trying to build a case that MAS 90 is not scalable, Mr. Collins highlights that "*in a case study reported by Hewlett Packard, the Hobie Cat Company experienced numerous system crashes and lockups that were solved, in part, by migrating to MAS 200.*" Best Software would agree that any customer, such as Hobie Cat, that has grown significantly should upgrade from MAS 90 to MAS 200. In fact, Great Plains certainly would make the exact same recommendation for a customer running Great Plains Small Business Financials.

As it happens, detailed reading of this case study (or Best Software's own published case study on Hobie Cat³) reveals that they were originally a RealWorld customer and switched to MAS 90 because it offered "*a good balance between rich features and user-friendliness.*" Their later upgrade to MAS 200, as their business picked up, is just one very good illustration of Best's flexible and choice-oriented approach to the market.

A fourth example of one-sided presentation is found on page 8, where it is reported that "The Great Plains Business Portal allows remote employees to enter time and expenses, enter sales orders, ... or perform any other accounting function."

This statement implies that practically all of the Great Plains application is webdelivered. In fact, the Business Portal delivers only a small percentage of the Great Plains application in a native browser format (typically reports and inquiries). Sales order entry and "any other accounting functions" are achieved through the classic Great Plains application and Citrix/Terminal Services. MAS 90 and MAS 500 both offer browser-based executive reporting as well as support for Citrix/Terminal Services, making the products much more similar than implied.

One additional factor not mentioned in the report is the potential cost of Microsoft SharePoint Portal Server. Although Great Plains Business Portal leverages Windows SharePoint *Services* (a free component of Windows Server), it is a cut-down version of the full Windows SharePoint *Portal Server*. Depending on the exact needs of a business, this could add significant cost to the implementation. A Windows SharePoint Portal Server "starter" bundle, containing one server license and five "CALs" (user licenses), has a retail price of \$5,619⁴.

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Two other examples of omission-related flaws are worth highlighting:



³ http://www.bestsoftware.com/pdf/mas/ss/mas_hobiecat_ss.pdf

⁴ http://shop.microsoft.com/view/SHP1250.htm

Page 15 includes a discussion of "multiple distributions per line item". A cursory glance suggests that MAS 90 only allows one GL account per AP voucher, an obviously limiting restriction. In fact the paragraph describes a feature of Great Plains that allows each line on an AP voucher to include distributions within that single line. There are some benefits to this feature offered by Great Plains, but MAS 90 easily handles the scenario described with a multi-line AP voucher.

Data access is addressed extensively on page 33, where the Great Plains' "SmartList" concept is discussed. This ability to sort, filter and customize lists of data is exactly what MAS 90's "ALE⁵" tool is designed for, with the same benefits as described for Great Plains. MAS 90, therefore, at least matches Great Plains in this area. MAS 90's Business Insights Reporter complements ALE with integration to Crystal as well as more sophisticated, wizard-based access to the underlying data.

Ignoring Market Requirements

The report implies that Great Plains can cover the entire marketplace. Best Software has a different philosophy. Rather than forcing all customers into a single product, we offer a range of products that are designed specifically to meet the needs of different market segments. This is why MAS 90, MAS 200 and MAS 500 frequently compete against Great Plains.

However, the report only compares Great Plains to MAS 90 (and MAS 200). MAS 90 is designed to deliver a market-leading combination of strong functionality in an easy-to-manage system, whereas MAS 500 is intended to provide more comprehensive functionality on a highly scalable technology platform. Prospects looking at Great Plains might be interested in either (or both) products.

Comparing MAS 90 and Great Plains in isolation would be no more appropriate than comparing the functionality of Great Plains with Peachtree. Instead, we should compare how well the requirements of a particular business might be met by Great Plains and either MAS 90 or MAS 500. Those companies looking for a solution that can handle significant growth should certainly be looking at MAS 500.

Page 9 of the report ("Scalability") is the only section where the wide variety of potential business profiles is acknowledged. It touches briefly on smaller companies (three paragraphs), then reviews medium-sized companies in one paragraph on page 10. Then, over the next five pages (until page 15), discusses issues relevant to larger organizations. Based on this emphasis, Microsoft and ASA Research appear intent only on creating the perception of shortcomings within MAS 90, with no attempt to provide the many excellent alternatives from Best Software that businesses of these various sizes might also select to match their needs.

Suitability for Smaller & Medium-Sized Companies

In the limited space that the report devotes to small and medium-sized companies, it fails to acknowledge the particular value of usability and workflow designed specifically for these organizations. Instead, it assumes that Great Plains technology is "better" for companies of any size and then focuses instead on pricing and packaging. It is notable that the entire report does not mention "ease-of-use" or



⁵ Application Linking and Embedding

"usability" once. These are very important issues for all organizations, but particularly for smaller ones.

Best Software offers choice to the market; a choice of database technology, ease-ofuse, functionality and scalability. Smaller companies that wish to purchase "room to grow" can evaluate both MAS 90 Small Business and MAS 500 Small Business Edition. MAS 500 offers advanced functionality for larger organizations, whereas BusinessWorks offers basic functionality at a lower price-point and with very streamlined workflow targeted at smaller organizations. MAS 90 and MAS 200 offer a mix of features, functions and price point that fall in-between, enabling Best Software to fulfill the needs of almost any small and medium-sized organization.

Suitability for Larger Companies

If the report were to be rewritten in comparison to MAS 500, it would be a much smaller document. In those cases where a feature is <u>correctly</u> identified as not available for MAS 90 (such as multi-currency, or inter-company accounting), it is usually offered in MAS 500.

Arguably, technology is one area that concerns larger organizations much more than smaller organizations, and the report devotes at least five pages to the subject. In Best's experience, technology-oriented customers prefer the Visual Basic and "pure" SQL Server approach taken by MAS 500 to the older non-Microsoft technology found in Great Plains. The report glosses over the significant role still played by the proprietary language "Dexterity" in the Great Plains customization architecture, and the fact that Great Plains' original product was not developed with SQL Server in mind.

On page 11, the report highlights some performance benchmarks for Great Plains v8.0. For example, Microsoft touts Great Plains' ability to post 186,000 GL line items per hour, and 142,000 AP vouchers per hour. It should be noted that these tests were performed with a server of breathtaking specifications (Quad 3 GHz Xeon with 4 GB RAM).

By comparison, a benchmark published by Best Software in 2001, based on MAS 500 v6.0, achieved posting throughput of 1.6m GL transactions per hour, and 257,000 AP vouchers per hour. This was on mid-range 2001 hardware (Dual 500MHz Pentium with 2 GB RAM), and therefore a significant achievement compared to even the latest Great Plains' benchmark.

The point is not just to decide which system is "faster" but to illustrate that MAS 500 is designed for scalable performance on SQL Server. For example, MAS 500 makes significant use of advanced SQL Server features such as stored procedures, application roles, triggers, and schema-based referential integrity. These features are not implemented to the same level in Great Plains. In fact, the discussion of "N-tier" architectures on page 7 makes Great Plains appear scalable, but would be unnecessary if the core Great Plains technology leveraged SQL Server correctly; MAS 500 does not need these features to deliver outstanding performance.

In contrast, MAS 90 and MAS 200 are designed to be fast on smaller data volumes, but overall are focused on a low cost-of-ownership for smaller organizations. MAS 90 does not need features such as an "N-tier" architecture because its target customer



could not effectively maintain the multi-server IT environment it requires, and MAS 200 offers sufficient performance for typical mid-market customers.

Unsupported Statements

Mr. Collins makes a number of unsupported statements such as the one on page 6 which says that the process of converting MAS 90 from DOS to Windows "*began in the early nineties and took approximately eight years.*" The truth is that the MAS 90 team began, in the early nineties, to research the best method for introducing Windows to the MAS 90 customer base in the least intrusive way.

After determining the best approach, the implementation project was started in early 1996. MAS 90 was then converted to Windows over the next 3 years, during which time several "interoperable" releases allowed MAS 90's extensive customer base to enjoy the benefits of the Windows platform with a minimal amount of conversion cost.

Best Software's approach to Windows support should be contrasted with the fact that the Great Plains DOS program was simply retired and "replaced" by the Great Plains program developed for Windows (an independent development effort). This stranded a large number of Great Plains customers on the Great Plains DOS platform.

Further down the page, Mr. Collins states, without support, "Our analysis indicates that Great Plains has better underlying programming technology than MAS 90/200 because it is based on a standardized architecture that better lends itself to future product enhancements, third-party integration, or migration to future platforms and technologies."

Presumably Great Plains believe their technology to be "better", but without any explanation or review of the alleged "analysis", it is singularly unhelpful for a prospect trying to make a difficult decision. MAS 90 and MAS 200 continue to deliver extensive enhancements on a regular basis, support a broad and thriving third party developer network, and receive updates for all appropriate platform and technology requirements. This would seem to refute the statement in the report.

Additional examples of unsupported statements:

- Page seven states, without any benchmark data to support it, "For small companies with a limited number of users, Great Plains on MSDE outperforms MAS 90 on its proprietary ISAM database."
- On page 36, in the context of a highly scientific-looking table, ASA Research says, "... summarizing the results of our findings by subjectively assigning a score to each product by category." The use of the word "subjectively" reveals the truth – that these numbers were assigned on a highly subjective basis and without objective basis in tests, surveys, or other scientific methods.
- On page 10, Mr. Collins reports, without naming any source, "Great Plains has far more customers with sales exceeding \$200m than MAS 90."
- ASA Research includes a table on page 13 listing an "optimal number of users" for each of MAS 90, MAS 200 and Great Plains. It is not stated how these numbers are arrived at, or why MAS 90 should be singled out where Great Plains Small Business Financials is not. However, many



MAS 200 customers support over 50 users, including Marquez Brothers International—ironically a customer that switched to MAS 200 when support for RealWorld was eliminated.⁶ MAS 500 has many customers with over 100 users, including Cemstone, for example⁷.

- Mr. Collins states on page 16 that "[XML] allows other applications to be easily integrated with Great Plains." In reality, XML is an infrequently used method of storing and exchanging data that could make some integration projects easier. It is far from an integration cure-all.
- Again without any supporting evidence, Mr. Collins reports on page 15 that "MAS 90 ... uses a closing process that is technologically obsolete."

Conclusion

Given the above sampling of the errors found in the report, Best Software believes the report offers very limited value to prospects considering the purchase of business software. In fact, Best suggests that prospects should take account of vendors' documents when evaluating business management software; these documents may reveal the priorities and values of the respective vendors.

One of Best Software's key organizational values is to help customers, and sometimes this means accepting that a competitive product is a better fit. In contrast, the purpose of the ASA Research report commissioned by Microsoft appears to be the opposite – offering selective and often mistaken information in the format of an apparent expert report. We do not believe this approach is of value to businesses faced with the important decisions related to partnering with a vendor for their business management needs.

Vendor and product selection are indeed time-consuming exercises requiring significant commitments by a business and a vendor to understand the business' needs and cooperatively identify potential solutions. There are no shortcuts. Reports such as this one do little to respect the facts of a competitive environment or the integrity of the selection process.

Instead of the report from ASA Research, Best Software recommends that prospects consult in-depth with a trusted local partner who can analyze in detail the requirements of their business. Over the long term, this helps ensure that customers are well-served by their business management software selection.



⁶ http://www.bestsoftware.com/pdf/mas/ss/mas_MarquezBrothers_ss.pdf Note: Marquez brothers use MAS 200 at several locations, some of over 50 users. The total user count is 210.

⁷ http://www.bestsoftware.com/pdf/mas500/ss/MAS_500_Cemstone_SS.pdf



MAS 90 MAS 200

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