HOW GREAT PLAINS BEATS MAS 90/200

COMPARATIVE ANALYSIS & REVIEW

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March, 2005

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TABLE OF CONTENTS

INTRODUCTION AND SCOPE OF WORK

Microsoft and Best Software are the two largest accounting software companies in the world, and Great Plains and MAS 90/200 are the marquee accounting software products for these two companies. Both solutions are well respected and highly touted as world-class accounting systems. Both solutions are backed by large, impressive organizations that are loaded with talented personnel and immense experience. Both solutions have tens of thousands of loyal customers and are well-supported by a highly-trained army of resellers. As competing products, these two applications vie against one another more than any other two mid-range accounting solutions on the planet.

This situation begs the questions: How do these two products compare, and which one is better? This report strives to answer these important questions. At the request of Microsoft, we studied these two solutions and produced the following report to document the work we performed and the conclusions we reached. Our work is based on a review of the latest versions of these products as of March 2005 - Microsoft's Great Plains version 8.0, and Best Software's MAS 90/200 version 4.0. We compared these products side-by-side using a feature checklist of approximately 3,600 functions and features compiled in 2005 based on input from the product managers and product teams of the respective products. We grouped these functions and features by category, and then analyzed the results on a category-by-category basis. The categories that were the focus of our review included underlying technology, scalability, general feature set, multi-national capabilities, breadth of modules, core financials, financial reporting, and the strength of the parent companies. In addition to product functions and features, we also examined and considered product brochures, white papers, published presentations, industry articles, comments, quotes by industry experts, interviews with customers and resellers of each product, reseller satisfaction surveys, and our own experience is using these products.

It is important that we point out that the resulting report is not intended to be an independent comparison of these products; rather this report is intended to document Great Plains strengths compared to MAS 90/200. We also recommend that you read our disclosure and disclaimer statements that are provided at the end of this report.

President, ASA Research (A subsidiary of Accounting Software Advisor, LLC)

EXECUTIVE SUMMARY

By almost every measure, the staff at ASA Research concluded that *"Great Plains betters Best"* by providing superior features, functionality, and capabilities for nearly every category. In many areas, Great Plains is clearly the leader. Specifically, Great Plains provides a less expensive entry-level solution, scales higher to meet the needs of larger companies, has greater depth of product modules and features, is a vastly superior international solution, and has much stronger underlying technology. While MAS 90/200 is much closer competitively in the areas of financial reporting, and strength of their parent company, ASA Research staff believes that Great Plains is a superior solution in each of these categories as well.

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. These independent reviewers overwhelmingly agree that Great Plains is the superior product compared to MAS 90/200. We also found that in general the resellers for each of these respective products tend to support this premise as well. Based on reseller surveys conducted over the past several years, Great Plains resellers consistently rate their own product higher than do MAS 90/200 resellers for overall satisfaction, stability, performance, flexibility, office integration, e-commerce solutions, add-on solutions, and technical support.

Important Note - The findings in this report should not be misconstrued to conclude that Great Plains is a perfect product or that MAS 90/200 is a poor product, neither is the case. We consider both products to be highly-respected, proven solutions.

TECHNOLOGY

ASA Research staff examined the technologies underlying each product, as well as each company's public statements about their technology strategies. Specifically we focused on the product's programming languages, database support, networking technology, use of web technologies, and compliance with industry standards. The results of our review are summarized in the following sections.

Programming Language

Great Plains was originally written in Dexterity, a 4GL tool-set based on Microsoft Visual C++. Visual C++ is a solid, mature, object-oriented programming language. Most world-class software, from the leading web browsers to mission-critical corporate applications, is built using Microsoft Visual C++. For example, Microsoft Excel and Mozilla Firefox are written in C++. C++ has been standardized by the American National Standards Organization (ANSI), the British Standards Institute (BSI), the German National Standards Organization (DIN), and the International Standards Organization (ISO). The ISO standard was finalized and adopted by unanimous vote on November 14, 1997.

Recently, Microsoft enhanced the Great Plains product using a variety of programming tools and controls including Microsoft .NET. The Microsoft .NET environment is widely respected as a superior architecture that has the capability to tie together remote and diverse database systems. Microsoft has invested billions of dollars developing this programming environment. The .NET framework is rapidly becoming the standard from which a new round of superior applications will be developed.

MAS 90/200 was originally developed as a DOS application using 16-bit BBX/2 and BBX/4. During the 1990's, the product was recompiled as a 32-bit application using ProvideX, which is now known as Best Visual Tools. Since that time, MAS 90/200 has been enhanced using a variety of tools including C++,

Visual Basic, and other technologies. After recompiling MAS 90 into a 32-bit application, the company began work converting the DOS user screens to Windows-based screens. This process began in the early nineties and took approximately eight years. The length of time required to complete these changes suggest that timely conversion was prevented either by 1) a shortage of redevelopment resources or 2) the complexity of the underlying code.

During the late nineties, the MAS 90/200 product team sought to make another significant improvement to the product line, primarily by increasing the product's account number structure from nine characters with only three segments to thirty-two characters containing twelve segments. After years of work, Best Software announced that the improved MAS 90/200 version 4.0 would begin shipping in 2001. However, nearly two years passed before MAS 90/200 version 4.0 was first delivered, and then only two modules (General Ledger and Accounts Payable) were made available. Despite this additional two years before shipping, the product stability of version 4.0 was questioned by some MAS 90/200 end users who experienced stability issues with the initial product.

By comparison, Great Plains recently released a sweeping enhancement of the product in Great Plains version 8.0. This new version featured many dramatic improvements, such as redesigned user screens with hyperlink based menu items throughout the system. Despite these extensive changes, the Great Plains product shipped on time, and is reportedly very stable. A key reason for Great Plain's stability is attributed to the extensive product testing of the Great Plains code. Every night the Great Plains code is recompiled and a series of 3,200 macros are run against the product to test the product's stability. These tests result in the production of more than 193,000 reports which are electronically checked for accuracy. In this manner, Great Plains developers receive a daily report notifying them of errors or issues in the system that were created by the programmers on the previous day. Using these reports, developers are able to respond quickly to take corrective measures.

These events suggest that the technology underlying MAS 90/200 does not lend itself to timely, efficient programming changes. 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.

Database

Great Plains is available on Microsoft SQL Server and the Microsoft Desktop Engine (MSDE), a version of Microsoft SQL Server with fewer features and fewer administration requirements. Designed for use by smaller companies, MSDE is provided by Great Plains without charge for up to ten concurrent users. Microsoft Small Business Server (SBS), Premium Edition, provides a low cost way for small businesses with greater than ten users to move up to SQL Server. SBS Premium Edition can accommodate up to seventy-five users.

MAS 90 and MAS 200 are almost identical except for the underlying databases. MAS 90 runs on a proprietary ISAM database, while MAS 200 runs on either a proprietary b-tree client/server file system or Microsoft SQL Server. MAS 90 is a relatively modest performing product. Best Software officially positions MAS 90 for use by no more than nine users.

By comparison, the MAS 200 product provides much greater performance on the proprietary client/server database. One Best Software reseller reported to ASA Research that an Atlanta-based MAS 90 user received an average of 600 orders per business day. Posting these daily orders took nearly three hours each evening. After upgrading from MAS 90 to MAS 200, the same posting process required approximately three minutes. 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. The performance of MAS 200 is further improved by using Microsoft SQL Server as the database platform, particularly when high transaction volumes are expected. However, since MAS 200 can operate

on either of these two separate databases, it cannot, by definition, be optimized for use on both database platforms.

For small companies with a limited number of users, Great Plains on MSDE outperforms MAS 90 on its proprietary ISAM database. In larger installations, Great Plains on SQL Server outperforms MAS 200 on SQL Server, even before consideration of the advantages of distributed processing available with Great Plains, because Great Plains version 8.0 is optimized for use with Microsoft SQL Server.

Networking Architecture

While both Great Plains and MAS 90/200 run on Microsoft SQL Server, they use different approaches when it comes to server deployment. Technically, MAS 200 offers only a two-tier solution, while Great Plains offers two-tier, three-tier, and n-tier solutions. Here are the technical definitions for these three methods of server deployment:

a. Two-tier systems support processing only at the server and workstation, hence, only two computers are involved.

b. Three-tier systems allow users to separate the database from the application and place them on different servers. For example, Great Plains order entry may reside on its own server, separate from the rest of the accounting system. With a three-tier system, three or more servers can be deployed to accommodate the various Great Plains applications.

c. N-tier systems allow users to define where processing for specific operations will occur. For example, the processing of reports may occur on its own server, separate from the rest of the accounting system. With an n-tier system, an unlimited number of servers can be deployed to accommodate the various Great Plains processes. This type of technology is commonly referred to as distributed processing.
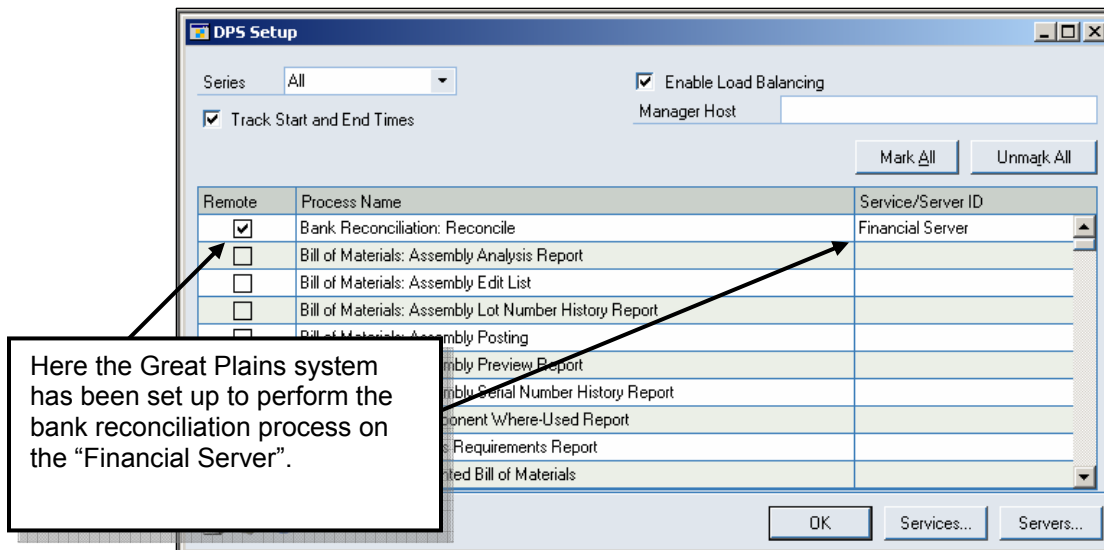

Figure 1 - Configuring Distributed Processing in Great Plains

This means that MAS 90/200 can only operate on a single server, while Great Plains can be distributed across many servers. Larger organizations that use Great Plains can increase speed and productivity just by adding additional servers to accommodate increasing volumes of transactions. Even though MAS 200 can use Microsoft SQL Server as a database platform, Great Plains scales higher because it can be easily setup to use distributed processing. Another benefit of distributed processing is that workstation resources are freed up, thereby allowing users to work faster, which increases employee productivity. When you consider that a ten-minute increase in staff productivity each day amounts to a savings of more than 40 hours each year, we can better appreciate the efficiencies of this type of technology.

Great Plains also supports load balancing, which enables the system to automatically redirect processing from busy servers to available servers as required. Our analysis indicates that Great Plains offers a much stronger solution in database technology and networking environment.

Web Browser Deployment

A recent trend among top accounting solutions has been the introduction of systems that allow employees to access the accounting system using a common web browser. Great Plains offers a web browser solution called the business portal while MAS 90/200 does not. Browser-enabled systems reduce the cost and complexity of setting up user desktops, and permit organizations to support a single common access environment, regardless of whether users are on site using the local area network or accessing the system while traveling via the Internet. Figure 2 presents the Great Plains web browser portal that provides users with secure, encrypted access to the complete Great Plains accounting system from any location in the world.
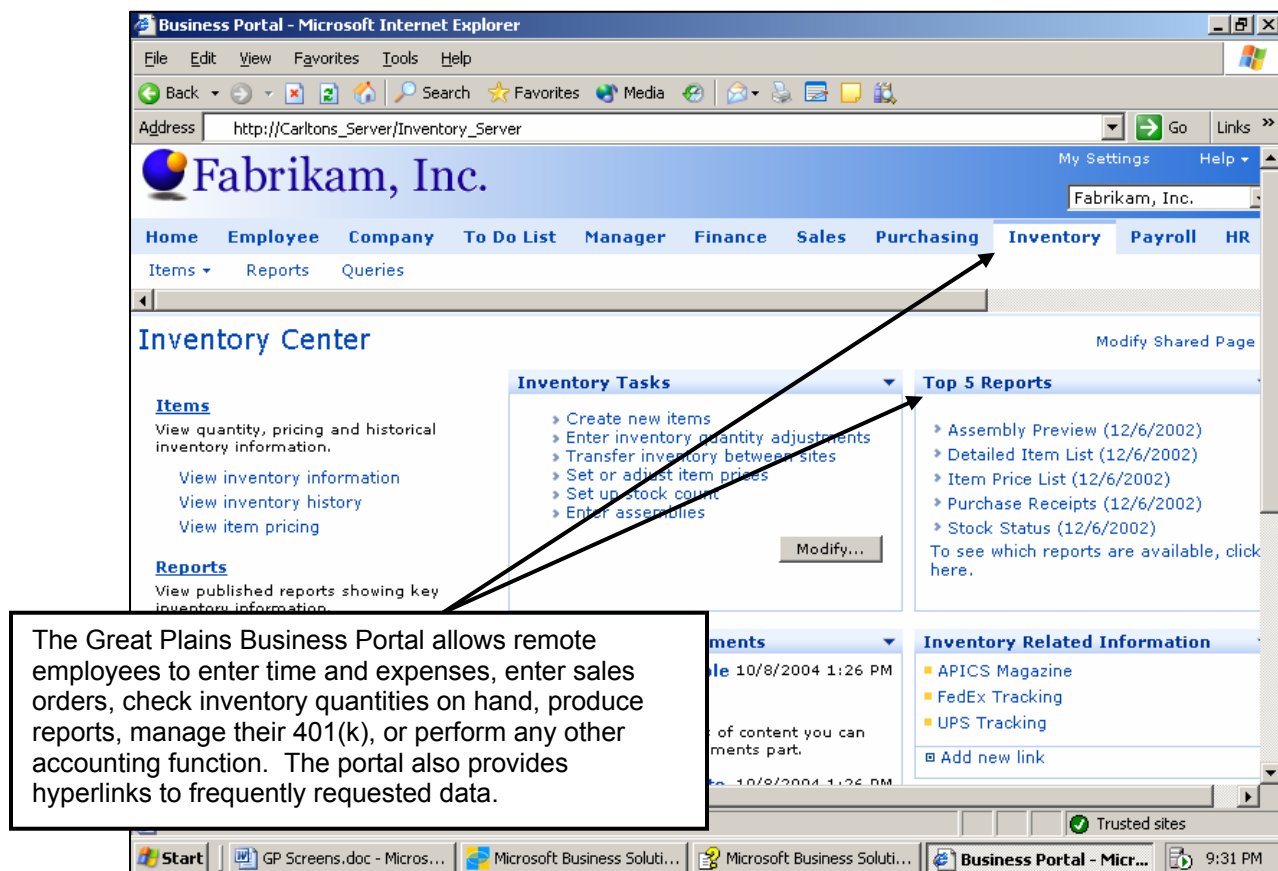

Figure 2 - Great Plains Business Portal

Great Plains and MAS 90/200 are accessible across the Internet via many popular remote access solutions such as Citrix or Microsoft Terminal Server. However, these solutions require a user to use the Citrix MetaFrame or Terminal Server client software, usually on their own computer. By contrast, a browser-enabled solution allows users to travel without a computer and still access the accounting system from any third-party computer, such as one in a client's office or cyber cafe. While this point may carry less weight in our review, it does provide a tell-tale sign regarding the technologies employed by these competing solutions.

Compliance with Industry Standards

Great Plains conforms to more significant industry standards than MAS 90/200. Specifically, Great Plains is certified to be MAPI compliant, has earned the BackOffice logo, uses BizTalk compliant XML, and uses COM components. MAS 90/200 does not comply with these four standards.

MAPI is the acronym for 'Message Application Program Interface.' This technology allows Great Plains users to generate and e-mail documents from within Great Plains. MAS 90/200 does not provide this same functionality. The BackOffice logo indicates that a product has been thoroughly tested and approved by Microsoft for use on Microsoft SQL Server. This important designation means that the product is well tested and found to be a stable Microsoft SQL Server solution. An application that produces BizTalk compliant XML produces documents that contain embedded XML codes that can be read automatically by other computer systems, including the BizTalk supply-chain solution. This makes the process of setting up an electronic supply chain with your vendors or customers far easier and less expensive than relying on older Electronic Data Interchange (EDI) solutions. The use of COM objects provides a significant program development and maintenance advantage. This functionality allows developers to create a simple application, such as a lookup routine, and then reference that application as a COM object throughout the development of larger, more complex applications. As a result, product development, review, troubleshooting, and future COM enhancements are easier and faster to produce. This approach is especially useful in programs that require a great deal of data access, such as accounting software applications.

SCALABILITY

Our analysis, discussed in detail below, indicates that Great Plains scales better than MAS 90/200. For growing companies, Great Plains offers a safe investment because it is more likely to meet their future needs than MAS 90/200. Overall, Great Plains is more scalable than MAS 90/200 because it offers a more affordable entry-level solution, an excellent mid-market solution, and a far more powerful high-end solution for larger companies.

Suitability for Smaller Companies

Many companies consider MAS 90 to be a suitable replacement for Peachtree and QuickBooks users who have outgrown the functionality or underlying technology of these entry-level products. Best Software has reaped large rewards by harvesting MAS 90 sales from their existing Peachtree customer base of more than one million users. Compared to MAS 90, Great Plains is often considered to be a more feature rich, more expensive solution best suited for larger companies. While it is true that Great Plains is more feature rich, it is no longer a more expensive solution, nor is it tailored just for larger companies.

In 1999, Microsoft introduced Small Business Financials, a scaled-down version of Great Plains, which today sells for less than $1,000 for a single-user version. Small Business Financials shares the same technology as the full Great Plains product, includes nine modules, and scales to meet the needs of up to ten concurrent users. Companies who implement Small Business Financials and later outgrow its feature

set can migrate gracefully to Great Plains Standard or Great Plains Professional. Because the underlying technologies, database design, and user menu structure are the same, companies can upgrade from Small Business Financials without re-keying data, and without having to retrain users on a completely new accounting system.

A MAS 90 system that contains the same nine modules included in Small Business Financials would cost over $10,000 for a single-user system, making MAS 90 ten times more expensive. Since Small Business Financials offers almost twice as many inventory features as QuickBooks Premier, a company that has outgrown the inventory features of QuickBooks will find Small Business Financials to be a much more affordable upgrade solution than MAS 90. Thus, our analysis indicates that Great Plains offers a more affordable entry-level solution than MAS 90/200, and provides a superior migration path to help small companies' better meet their growing needs.

Suitability for Medium Sized Companies

Medium-sized companies with revenues between $2 million and $50 million are widely considered to be a prime target market for both Great Plains and MAS 90/200. The feature set and performance of both products make each of them well suited for this market segment. Traditionally, within the mid-market, Great Plains has been considered to be the more feature rich, more scalable solution and MAS 90 has been positioned as the less expensive solution. In 2003, Microsoft closed the pricing gap between these two products by offering a lower cost version of Great Plains, referred to as Great Plains Standard Edition. This version of Great Plains includes all fifty modules, runs on MSDE, and supports up to ten concurrent users. For a single-user implementation, Great Plains Standard is priced very similar to a single-user implementation of MAS 90. When it comes to meeting the needs of the middle market, both products offer strong solutions.

Suitability for Larger Companies

For larger companies, Great Plains is widely considered to be a superior solution. Great Plains offers more modules (53 compared to 35), deeper features, and a highly scalable three-tier and n-tier architecture that enhances performance in large enterprises. Great Plains offers sophisticated industry and specialty solutions not found in MAS 90/200, such as manufacturing, field services, not-for-profit, and workflow. Reportedly, Great Plains has far more customers with sales exceeding $200 million than MAS 90/200. To support this claim, Microsoft reported in 2004 the following real-life benchmarks regarding actual Great Plains customers:

- A computer company processes over 4,000 sales orders a day.

- A telecommunications company manages over 500,000 customers and imports over 1,000,000 receivables transactions a month.

- A spare parts business processes 24,000 customer sales orders each month.

- A financial company imports and processes over 100,000 payables transactions per day.

- A restaurant franchisee manages over 20,000 payroll transactions per pay period.

- An industrial supply company maintains more than 200,000 inventory items.

- A not-for-profit organization maintains 500,000 GL account numbers.

- A jewelry company has more than 350 concurrent users.

▪ A music and video company successfully maintains a database of over 150 gigabytes.

In November 2004, Microsoft Business Solutions' internal testing laboratory tested Great Plains using a Dell PowerEdge 6650 computer configured with four 3.0 GHz Xeon chips, and 4 GB of RAM. The results were impressive. In just one hour, Great Plains handled 22,000 sales orders, converted 56,000 orders to invoices, and posted 32,000 invoices. In a separate hour-long test, Great Plains posted 118,000 cash receipts and 146,000 accounts payable transactions. The entire test report can be accessed on the web at *www.MBSAdvisor.com/GP_Scalability.pdf*.

Field Lengths and Dollar Values

ASA Research examined the actual field lengths and maximum dollar values supported by each product. In almost every case, Great Plains scales higher than does MAS 90/200. Tables 1 and 2 below present a summary of our findings.

With the exception of the Vendor Item ID, which is the same size for both products, Great Plains offers capacities that exceed those of MAS 90/200. Admittedly, the field length limitations in MAS 90/200 will not pose a significant problem in most cases, but the potential for problems exits.

Table 1 - Comparison of Field Lengths Supported

ID Field Length Supported	MAS 90/200	Great Plains
General Ledger Accounts	32	66
Journal Codes	2	15
Customers	7	15
Vendors	7	15
Employees	7	15
Inventory Item ID	15	30
Vendor Item ID in I/C	30	30
Warehouse ID	3	10
A/R Invoices	10	20
A/P Invoices	7	20
Purchase Orders	7	20
A/P Checks	6	20
Sales Orders	7	20
Customer Purchase Orders	15	20
Customer Checks	10	20

For example, a common practice for many companies is to use the ten-digit telephone numbers of customers and vendors as the customer or vendor ID. MAS 90/200 can not accommodate this practice because it limits the number of digits in the customer and vendor ID to seven. This is not a problem in Great Plains because it supports up to fifteen digits in the customer and vendor ID.

As another example, many companies prefer to use alpha characters to denote customers, vendors, items, and warehouses, etc. With only seven digits for customer and vendor ID's, users of MAS 90/200 would find it difficult to use this approach without resorting to severe abbreviations that may be difficult to interpret later, which defeats the whole purpose of using this approach. The same applies to warehouse ID's. For example, assume a company has multiple warehouse locations, three of which are located in Newark, New York City, and New England. With a warehouse ID limitation of only 3 digits, MAS 90/200 users would be hard-pressed to use alpha characters to easily describe these warehouse locations. Great Plains better accommodates this situation with up to ten digits.

Table 2 - Comparison of Maximum Dollar Values Supported

Maximum Number of Digits for Dollar Values	MAS 90/200	Great Plains
Financial Statements	13	14
Foreign Currency Transactions	12	18
Budgets	12	14
G/L Journal Entries	12	18
A/R Invoices	12	18
A/P Invoices	12	18
P/R Checks	12	18
A/P Checks	12	18
Purchase Orders	12	18
Item Unit Value	12	17
Sales Order Line Item Total	12	17
Sales Order Total	12	16
Customer Purchase Orders	12	16
Customer A/R Payment Checks	12	16

We also examined the maximum field lengths for dollar amounts in financial fields and found that Great Plains scales higher. As shown above, Great Plains supports larger financial amounts than MAS 90/200. In most cases, the smaller MAS 90/200 field size will not be a problem. After all, twelve digits accommodate $1 less than $1 billion ($999,999,999.99). However, this comparison does help support the assertion that Great Plains scales higher and was designed with larger companies in mind.

User Defined Fields

Great Plains and MAS 90/200 support user-defined fields. As discussed in more detail in the customization section of this report, these fields are powerful because they allow a company to easily tailor the product to meet their particular business needs. As shown in Table 3, Great Plains provides end users with 40% more user definable fields than does MAS 90/200.

Table 3 - Comparison of User-Defined Field Capabilities

User Defined Fields	MAS 90/200	Great Plains
General Ledger Accounts	5	2
Customers	5	10
Vendors	5	10
Employees	5	25
Inventory Items	10	14
Jobs/Projects	5	2
Fixed Assets	<u>20</u>	<u>15</u>
Total	**55**	**78**

Transaction Analysis Codes

Transaction analysis codes allow companies to assign codes to each transaction to meet a wide variety of needs. Because these codes follow each transaction to the General Ledger, users can utilize these

codes to produce specialized and detailed reports. As examples, a health care company might segregate payments eligible for Medicare, Medicaid, or Veterans Administration reimbursement; a contractor may differentiate between government and private contracts; and a distributor may separate transactions related to hazardous and non-hazardous materials. Some hotels assign codes to transactions based on the day of the week, which later allows the hotel to analyze profitability on Mondays compared to Thursdays or Fridays. The information gleaned from these codes might be useful in setting prices or running promotions for certain days of the week. The reporting possibilities are nearly limitless whenever clever coding schemes are employed.

Most of the transaction codes in MAS 90/200 are limited to just one digit, while Great Plains supports up to six digits. Clearly Great Plains offers superior support for transaction codes. Table 4 presents the transaction code limitations for Great Plains and MAS 90/200.

Table 4 - Comparison of Transaction Analysis Code Capabilities

Transaction Analysis Codes	MAS 90/200	Great Plains
Journal Entries	1	999999
A/P Invoices	1	999999
A/R Invoices	3	999999
Purchase Orders	1	999999
Sales Orders	1	999999
Inventory Transactions	1	999999
Payroll Transactions	1	2
Job/Project Transactions	1	15

Optimum Number of Users

An accounting software application's optimum number of users is a telling indicator of its strength and performance. Great Plains positions its product for use by hundreds of concurrent users. By comparison, Best Software reports that MAS 90 is best suited for up to nine users, and MAS 200 is best suited for up to fifty users. This measurement is more important than prospective purchasers may realize. Companies tend to increase the number of concurrent users over time, as a result of company growth and because of the introduction of additional modules such as CRM, human resources, and time and billing, etc. According to Best Software officials, the average company replaces software approximately every nine years. If this is factual, then it would be prudent for companies to purchase accounting solutions that are scalable to meet anticipated future growth. As the use of technology in business continues to expand, companies with twenty or twenty-five users today may need 100 or more users within nine years. As shown in Table 5, Great Plains is the safer investment option for companies who expect to grow.

Table 5 - Comparison of Miscellaneous Capabilities and Limitations

	MAS 90	MAS 200	Great Plains
Optimal Number of Users	9	50	200
Maximum Periods in Fiscal Year	13	13	368
Number of Budget Revisions	3	3	99999
Number of Open Periods in:			
General Ledger	26	26	99999
Accounts Payable	2	2	99999
Accounts Receivable	2	2	99999
Payroll	9	9	99999

Maximum Periods in Fiscal Year

While most organizations utilize either twelve or thirteen periods per fiscal year, there are many industries which are better served by using non-traditional reporting periods. For example, many hotels prefer to use 365 periods per fiscal year for reporting purposes, which allows a hotel to better compare daily results with previous years. In other cases, thirteen equal-sized periods per fiscal year, followed by a fourteenth period for adjusting entries seems to best accommodate some company's reporting needs. Whatever the reporting period needs, Great Plains can handle them. MAS 90/200 is far more restrictive in this area. The maximum number of periods supported by each product is summarized in Table 5.

Number of Budget Revisions

For most companies the budgeting process is extremely important, not just at the beginning of the year, but throughout the year because business conditions often change rendering original budgets invalid. For example, a drug company may receive FDA approval for a newly developed medication earlier than anticipated, or studies may reveal that a medication has serious side effects. In either case, the original budget would be rendered obsolete. Comparing actual results to obsolete budget targets does not provide meaningful business information. In such instances, prudent business persons would generate revised budget estimates. Business conditions often change multiple times throughout the year, requiring continual budget revisions. Taken in this context, budgeting should be viewed as an ongoing process, rather than as a discrete process that occurs at the end of each fiscal year in preparation for the next.

Support for multiple budgets is also important for many companies that present different budgets to their employees, boards of directors, stockholders, banks, or other interested parties. While the ethics of this practice may be debated, it is a common practice. Likewise, some companies prepare their initial budgets as scenarios, with each budget scenario based on a differing set of underlying assumptions. The version of the budget that is ultimately adopted is dependent upon which set of assumptions materializes in the marketplace. With support for only three budget versions, MAS 90/200 falls well short of meeting the budgeting needs of many companies. Great Plains, on the other hand, supports up to 99,999 budgets.

Number of Open Periods

In the past, accounting applications forced companies to close their books for the current year before moving to next year. In the closing process, historical transactions were purged from the database and hard disk space was freed up. Hard disk space is no longer a constraint on processing, and the process of closing the books is an unnecessary hold over from the past.

Some CFOs believe that the process of closing the books each year is a necessary event in order to prevent transactions from being modified, added, or deleted in closed accounting periods. But, modern systems can prevent transactional activity in closed periods without removing the detail transactions themselves. For example, Great Plains allows many years of open periods while preventing prior period adjustments by imposing restrictions on the ability of users to transact in closed accounting periods. From a technical perspective, there is no reason to delete detail transaction records in an accounting system. Today, even entry level solutions such as QuickBooks maintain detail transaction data from period to period.

While some believe that closing periods is a necessary evil, other companies have a significant need to maintain open periods for many years. For example, many highway, bridge, or building construction projects take five years or more to complete. Under these circumstances, large construction companies will need to keep periods open for multiple years.

Great Plains allows users to keep up to 99,999 periods open, preserving all historical transactions and making them available for inquiries and reporting purposes, while preventing users from changing transactions in closed accounting periods. MAS 90/200, on the other hand, uses a closing process that is technologically obsolete. The application forces users to close Accounts Receivable and Accounts Payable at least six times per year and allows a maximum of twenty-six open periods in the General Ledger. That means that a maximum of two years of detail General Ledger transaction data are accessible at any one time. If a company needs to maintain more than a limited number of open periods or needs access to past transaction records, Great Plains is a better choice than MAS 90/200. Table 5 includes a summary of the maximum number of open periods supported by Great Plains and MAS 90/200.

Maximum Distributions per Line Item

Many companies post amounts by spreading them across multiple accounts. For example, a company that receives a monthly utility bill in the amount of $4,345, may prefer to expense this item across eight different departments. With Great Plains, this is a straight forward procedure because the product supports up to 99,999 accounts per line item. MAS 90/200 supports only one account per line item. This means that a user must manually calculate and input a similar invoice as eight different line items, or the amount must be entered and later allocated using more complex allocation procedures. Most companies would prefer to allocate revenues or expenses at the time an invoice is created. The summary in Table 6 identifies the maximum number of distributions per line item supported by both products.

Table 6 - Comparison of Additional Features

	MAS 90/200	Great Plains
Maximum Distributions per Line Item:		
A/R Invoices	1	99999
A/P Invoices	1	99999
Units of Measure per Inventory Item	3	99999
Maximum Number of Levels in Bills of Material	99	9999

Units of Measure

Support for multiple units of measure is an important feature for many companies that handle inventory, particularly where companies have the need for unit of measure conversions. As a simplified example, consider a company that sells garden soil. The company may purchase garden soil by the ton or truckload, store the soil by containers, cases, or pallets, and sell the soil by pounds, bags, or cubic yards. Not only must accounting systems convert volume and weight measurements seamlessly, some systems require conversion between metric and U.S. measurements. With a maximum of only three units of measure, MAS 90/200 falls short of meeting the needs of many inventory carrying and distribution companies. Conversely, with 99,999 units of measure, this user requirement is adequately provided for in Great Plains.

Bills of Material Levels

Many companies that assemble or manufacture goods account for those goods by breaking them into multiple components or subassemblies. For example, a company may assemble items to build a carburetor. Later that carburetor is included in another assembly to complete an engine. Further in the process, that engine is used to assemble a motorcycle. In this simplified example, there are three levels of assembly used, and these assemblies are commonly referred to as bills of material. Table 6 includes a summary of the levels of bills of material supported by each product.

GENERAL FEATURES

While comparing the general features of Great Plains to MAS 90/200 we documented the presence of a wide array of product features and functionality for both products, but we were surprised to find the following list of important Great Plains features and functionality absent in the MAS 90/200 product:

1. **Built in Backup Function** – While there are many different approaches for backing up data, most top accounting packages provide their own built-in back up function. Low cost entry level solutions such as QuickBooks Premier and Peachtree Complete Accounting as well as high end solutions such as SAP R/3 and Oracle E-Business Suite provide a built-in back up tool. For these reasons we found it interesting that MAS 90/200 does not provide back up functionality.

2. **Automatic Recovery Utility** – Hardware failure and power loss are a fact of life. Should either of the events occur mid stream during data entry or posting, what happens to your data? With Great Plains your data is arguably safer. Each time Great Plains is launched, the system performs an automatic system integrity check and if needed, a data recovery routine runs automatically to rebuild, re-index, and recover the data files. MAS 90/200 does not perform a systems integrity check and while it does provide a data recovery tool, this solution is not automatic and therefore, users must learn how to use this tool and must perform any data recovery procedures manually.

3. **eConnect** – The preferred method for importing and exporting data from Great Plains is to use eConnect, a special set of stored procedures that allow XML data to be imported into or exported from tables in the business system. The XML schema defines the structure of each type of document to ensure that imported records meet all of the same criteria that would be required if a user were keying them directly into the system. This functionality allows other applications to be easily integrated with Great Plains. MAS 90/200 does not have a similar feature for integrating applications using XML.

4. **Integration Manager** – The Integration Manager is a separate application used to import data into Great Plains. The data can come from various sources, such as text files or Excel spreadsheets. A graphical interface in the Integration Manager makes it easy to map items from the source data to the destination tables and fields in Great Plains making this a very productive tool for most users after minimal training. All data imported by the Integration Manager is validated, ensuring the integrity of the business system. VBA script can be used to handle complex logic. While MAS 90/200 does provide developers with various tools for importing data and integrating third party applications, it does not provide the same type of end-user data integration that Great Plains users enjoy.

5. **Visual Basic for Applications (VBA)** – VBA, the standard scripting tool found in all Microsoft products, including Office, can be used to customize Great Plains. With VBA, users can use standard Visual Basic syntax to add additional business logic to Great Plains windows and reports. New Visual Basic forms can be added, allowing additional capabilities to be added to the business system. Using VBA as a customization environment has one big advantage: VBA is an industry standard development tool that is well supported in the marketplace. MAS 90/200 does not support end-user modification using VBA.

6. **End-User Customization Tools** – Several end-user customization tools are available in Great Plains that allow users to adjust the Great Plains application to their needs on a user-by-user basis. Users can specify which toolbars are displayed, what buttons they contain, and where they are positioned. Each user can specify the content of the menus displayed in Great Plains,

and users can choose an appearance theme, as well as how required fields display in the application. Appearance settings from Windows are reflected in the Great Plains interface. Users can also add items to the Shortcut bar, giving them quick access to areas that are important to them. All list windows in Great Plains are configurable, allowing users to specify which columns to display and in what order to present them. MAS 90/200 does provide end user customizations through its Custom Office module. These tools allow users to edit and re-position text and change data field settings on all MAS 90/200 screens. These customizations can be apply to individual companies or all companies, and by individual users, or all users. However, because the MAS 90/200 customizations tools fail to provide Visual Basic type functionality, this solution is inferior to the customization tools provided in Great Plains.

7. **Update Support** – With all of the customization options available to them, users can spend considerable time creating a Great Plains environment that exactly meets their needs. Because of the Great Plains architecture and application structure, when updates for Great Plains are released, these customizations are preserved. The Dexterity runtime engine contains special code that works to preserve changes that users have made with the Modifier, Report Writer and VBA, protecting the time investment made in their customizations while at the same time allowing them to take advantage of new functionality available in the updates.

8. **Macro System** – Great Plains provides a macro system to automate repetitive key strokes. For example, if at the end of every day a series of standard reports are produced from the system, all of the keystrokes necessary to produce the reports could be recorded once and played back at anytime. A user could push one button to launch the macro and then move on to other tasks. This saves time and improves employee productivity. The ability to record macros to automate repetitive tasks is not available in MAS 90/200.

MULTI-NATIONAL CAPABILITIES

The past decade saw an incredible trend towards a global economy and today more U.S. companies than ever are doing business across country borders. During this decade, NAFTA opened doors between Canada and Mexico, U.S. corporations continued to expand world wide, foreign entities continued to invest locally, and out-sourcing and in-sourcing became increasingly popular. The need for multi-national capabilities in accounting applications has never been more important. When it comes to meeting the needs of multi-national organizations, Great Plains receives stellar marks. MAS 90/200, on the other hand, does not provide a credible international solution.

FASB 52 Compliance

In December 1981, the Financial Accounting Standards Board issued FASB 52, which set standards for foreign currency translations. Today, only a relatively few accounting systems fully comply with these standards. Many systems support multi-currency in one or more modules, but do not fully comply with all FASB 52 regulations. Great Plains fully complies with all FASB 52 regulations. However, MAS 90/200 does not provide a single FASB 52 compliant module out of the box. There is a third-party application that will make MAS 90/200's general ledger, accounts receivable, accounts payable, and inventory modules FASB 52 compliant, but there aren't any third-party solutions that offer full compliance.

To better understand the impact of FASB 52, and the importance of compliance, consider the following two examples.

Example 1: Receivables Valuation – A U.S. Company invoices a Mexican company for 557,500 Mexican Pesos, or $50,000 U.S. dollars. The transaction is denominated in Mexican Pesos. In this case, the U.S. Corporation reflects a receivable of $50,000 U.S. Dollars. After one month, the

debt is still unpaid, but due to exchange rate fluctuations, the 557,550 Pesos receivable is now worth only $48,000 U.S. dollars. In this case, FASB 52 requires that the company recognize an unrealized loss of $2,000.

Example 2: Inventory Valuation - A U.S. corporation maintains operations in Europe. Their European warehouse has a bicycle that costs €515 Euros, or $400 U.S. dollars. In this case a $400 bicycle is reflected on the U.S. books. Assume further that a month goes by and the bicycle is not sold. Due to fluctuations in the exchange rate, the €515 Euro bicycle is now worth the equivalent of $390 U.S. dollars. In this case, FASB 52 requires the company to recognize a $10 unrealized loss on the bicycle, even though a transaction has not taken place. This type of adjustment continues each month. Once the bicycle is sold, unrealized gains or losses are reversed, and the company must recognize a realized gain or loss based on exchange rates prevailing at the time of the transaction.

In other words, FASB 52 requires U.S. corporations to adjust monthly the value of foreign held inventory, payables, and receivables to reflect the actual U.S. dollar amount that would have to be recorded in the U.S. books were that inventory, payables, or receivables liquidated. Considering that companies can have thousands of inventory items, payables, and receivables, it is easy to understand why it is desirable for the accounting system to make these adjustments automatically each reporting period. Great Plains supports exchange rate gain and loss reporting by account, transaction, fiscal period, and user-defined date ranges, and can post the gains or losses to separate general ledger accounts and by currency. MAS 90/200 does not provide any of these capabilities.

World-wide Compliance

Not only does Great Plains comply with FASB 52 – Foreign Currency Translation, it also complies with Statements of Standard Accounting Practice 20 (the United Kingdom and Canadian authoritative pronouncement), International Accounting Standard 21 – Accounting for the Effects of Changes in Foreign Exchange Rates (the IASC's authoritative pronouncement), and the European Community EC Directives 4 (Annual Account of Certain Types of Companies) and 7 (Council Directive on Consolidated Accounts).

Languages Supported

Great Plains is currently available in at least six different languages (English, Dutch, Arabic, French, German, and Spanish) and provides English versions featuring U.S., U.K., and Canadian terminology. MAS 90/200 is only available in English. A third-party developer offers a Spanish version.

Multi-currency

Great Plains offers a wide array of multi-currency capabilities, including support for exchange rates on a daily basis, based on fiscal period averages, or based on user-defined time period averages. MAS 90/200 does not offer any of these three capabilities. A key problem with MAS 90/200's ability to support multiple currencies is that the product does not support more than two decimal places in currency amounts. Because Great Plains supports up to three decimal places, it is better equipped to handle multiple currencies and the inevitable fractions that occur when monies are translated from one currency to another. Great Plains supports an unlimited number of currency exchange rates and these exchange rates can be imported directly into Great Plains. While MAS 90/200 does not offer this type of functionality, there is a third-party solution available that supports downloadable currency exchange rate tables.

Great Plains also provides the ability for specific currencies to be entered by default for each company, customer, or vendor. For example, when a Great Plains order clerk records an order from a Mexican

corporation, that order is automatically recorded in Pesos, and Great Plains automatically converts the Peso-based order to the base currency for reporting purposes. This enables Great Plains users to communicate with customers and vendors in the currencies they prefer, and still record transactions in the base currency with no additional effort. This is an elegant solution and MAS 90/200 does not offer this type of functionality.
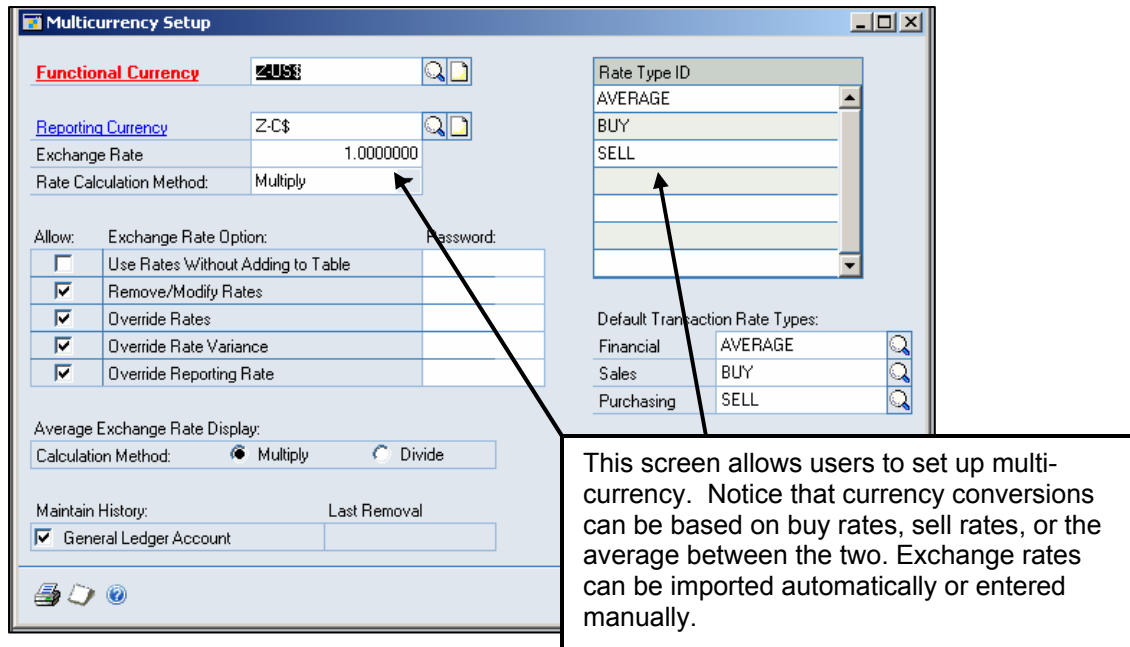

This screen allows users to set up multi-currency. Notice that currency conversions can be based on buy rates, sell rates, or the average between the two. Exchange rates can be imported automatically or entered manually.

Figure 3 - Multi-Currency Setup in Great Plains

As a final comment about multi-currency, Great Plains supports allocations across multiple entities even if each entity uses a different currency. This depth of solution is required by large companies that sustain global operations using multiple currencies.

International EFT Check Formats

Most large multi-national organizations transfer funds electronically and therefore their accounting systems must support the international standards for electronic funds transfer. Of the two products, only Great Plains provides this functionality.

Product Support in Foreign Countries

Table 7 provides a comprehensive list of specific countries and regions where each product offers satellite offices or local resellers and/or consultants.

Table 7 - Countries and Regions with Local Product Support

Great Plains		MAS 90/200
1. United States 2. Canada 3. Africa 4. Australia/New Zealand 5. Caribbean 6. Eastern Europe 7. Great Britain 8. India	9. Latin America 10. Mexico 11. Middle East 12. Scandinavia 13. South America 14. Southern/SE Asia 15. Western Europe	1. United States 2. Canada

Overall, it is clear that Great Plains offers a superior, feature rich multi-national solution. Great Plains is deployed worldwide while an estimated 98% of MAS 90/200 customers are located in the United States. Great Plains supports more languages than does MAS 90/200, offers more local support options for global companies, and offers full compliance with FASB 52. Any company doing business outside the United States now, or expecting to do so in the future, would be wise to select Great Plains over MAS 90/200.

BREADTH OF MODULES

Both Great Plains and MAS 90/200 offer a wide range of modules to meet a diverse range of company needs. A complete listing of all of the modules distributed by each product is presented in Table 8 below.

A closer inspection of the modules available in MAS 90/200 reveals that eleven of the forty-one modules are actually components of Abra, ACT!, FAS, and SalesLogix. These four solutions are third-party applications that have been purchased by Best Software over the years. Because these applications maintain their data in separate databases, and have a look and feel different from that of MAS 90/200, most professionals in the industry agree that they are not MAS 90/200 modules, but are third-party add-on solutions that are now owned by Best Software.

If the Abra, ACT!, FAS, and SalesLogix applications are eliminated, the total module count for MAS 90/200 is reduced to thirty. Great Plains, on the other hand, publishes fifty modules. That's 67% more modules than MAS 90/200. Even if the third-party add-on solutions are included in the MAS 90/200 module count, Great Plains provides nearly 22% more modules. In terms of meeting the needs of a diverse range of businesses and industries, having more modules is always better than have fewer modules.

Table 8 - Comprehensive List of Available Modules

Great Plains Modules	MAS 90/200 Modules
1. Advanced Distribution 2. Advanced Picking 3. Analytical Accounting 4. Analytics 5. Available to Promise 6. Bank Reconciliation 7. Bill of Materials 8. Business Portal 9. Cash Flow Management	1. Abra Alerts 2. Abra Attendance 3. Abra HR 4. Abra Payroll 5. Accounts Payable 6. Accounts Receivable 7. Bank Reconciliation 8. Bar Code 9. Bill of Materials

10. Collections Management
11. Crystal Reports
12. Customization
13. Demand Planner Module
14. eBanking
15. eConnect
16. eExpense
17. Electronic Document Delivery
18. Engineering Change Management
19. Enterprise Reporting
20. eOrder
21. Field Service
22. Fixed Asset Management
23. Foundation
24. General Ledger
25. HR Management Self-Service Suite
26. Human Resources
27. Integration
28. Inventory Management
29. Job Costing
30. Manufacturing Order Processing
31. Materials Requirements Planning
32. Microsoft Forecaster
33. Microsoft FRx Professional
34. Multicurrency Management
35. Not for Profit
36. Payables Management
37. Payroll: Canada
38. Payroll: United States
39. Process Server
40. Project Accounting
41. Project Time and Expense
42. Purchase Order Processing
43. Quality Assurance
44. Receivables Management
45. Report Writer
46. Requisition Management
47. Sales Forecasting
48. Sales Order Processing
49. Security Management
50. System Manager

10. Business Alerts
11. Business Insights
12. Credit Card Processing
13. Crystal Reports
14. Custom Office
15. e-Business Manager
16. e-Business.inquiry
17. e-Business.order
18. e-Business.store applet
19. F9
20. Fixed Asset Accounting
21. Front Office powered by Act! 2000
22. Front Office powered by SalesLogix
23. FRx
24. General Ledger
25. Inventory
26. Job Cost
27. Magnetic Media
28. MAS 90/200 Payroll
29. Materials Requirements Planning
30. Purchase Order
31. Return Merchandise Authorization
32. SalesLogix Support
33. SalesLogix Web
34. SalesLogix Marketing
35. SalesLogix Sales
36. Sales Order
37. ScanCo Bar Code Solution
38. Star Ship Link
39. Timecard
40. Visual Integrator
41. Work Order

Some of the modules found in Great Plains are noticeably missing from MAS 90/200. The following list summarizes the missing modules.

1. **Advanced Distribution** – This module enables a company to accomplish many advanced inventory-related functions such as maintaining multiple warehouses, and tracking inventory movement and transfers. MAS 90/200 does not offer such a solution, although one is available through third-party developer Radio Beacon.

2. **Advanced Picking** – The advanced picking module automatically produces printed assignments for warehouse pickers, complete with walking path instructions so that pickers use a minimum

amount of footsteps to complete orders. This system uses bar code identification to verify that each product picked is the right product, and that each item is packed in the right box. The system will also direct pickers to locate items that have been on the shelf the longest, so that items are sold on a FIFO basis.

3. **Available to Promise** – This module allows order clerks to see quantities on hand, quantities committed, and quantities available to promise to customers. Once an order is entered into the system, this solution protects promised items from being promised or shipped to other customers. The result is a higher degree of accurate shipping and customer satisfaction.

4. **Cash Flow Management** – This module provides a daily cash flow forecast based on transactions entered into the system, and anticipates payments and receipts based on the historical number of days taken to pay or receive outstanding bills and invoices. The system allows the user to edit anticipated payments and receipts as needed to improve the accuracy of the cash forecast.

5. **Collections Management** – Great Plains provides a complete collection system, which includes debt collection steps for pursuing bad debts, and escalating those debts to more stringent debt collection methods. The system includes tools for identifying debts that surpass predefined thresholds, debt collection letters, and methods for capturing notes related to debt collection procedures.

6. **Demand Planner Module** – This module analyzes the company's manufacturing orders on hand and the related promise dates for delivery of those orders. The system works backward from these promise dates to determine when raw materials should be ordered so that they arrive just in time to be introduced into the manufacturing process. This system reduces the amount of time goods must be stored on site, thereby reducing the possibility of damage or theft of those goods, and reducing the overall carrying cost and amount of warehouse space needed to store the goods until they are needed.

7. **eExpense** – This solution provides project team members and managers with a way to effectively submit, review, and approve expense reports via the Web.

8. **Electronic Document Delivery** – This module enables a company to organize and schedule e-mail delivery of invoices, credit memos, and other sales documents to customers in XML, HTML, Microsoft Excel, or PDF format.

9. **Field Service** – This solution manages complex field service operations such as maintenance scheduling, dispatching, and remote entry of items needed by field service representatives.

By contrast, there are no significant modules offered by MAS 90/200 that are not matched by a similar solution from Great Plains. Further, Great Plains include third party add-on applications in its listing of modules, and still Great Plains provides more modules that MAS 90/200. When it comes to number of modules offered, Great Plains offers a more comprehensive solution.

CORE FINANCIALS

General Ledger

Inter-Company Accounts - Inter-company accounts are used to collect revenues and costs relating to transactions between related companies. For example, assume that a single entity operates five separate businesses from the same office building. Each month as the rent invoice is received, the entity pays the rent from one company's bank account on behalf of all five companies. The inter-company accounts in Great Plains automatically reflect the appropriate amount of receivables due from each of the four beneficiary companies. Later, when financial data is consolidated for reporting purposes, the inter-company accounts for all companies off-set one another to reflect the net amounts due to or from one company to the next. Because MAS 90/200 does not support inter-company accounts, it is an inferior solution to Great Plains for situations that call for consolidations. Figure 4, on the following page, presents the dialog box where inter-company accounts are setup in Great Plains.

This screen is used to establish the relationship between separate companies, and indicate the proper accounts to be used to record Intercompany transactions.

Figure 4 - Inter-Company Account Setup in Great Plains

Supports Amortizations - Amortization is a common procedure required by nearly every company. As an example, the majority of companies pre-pay their insurance bills every six months. The proper accounting of this expense is to classify the payment as a prepaid asset on the balance sheet, and then expense one-sixth of the total amount each month until the entire amount is fully amortized. This approach results in the proper amount of insurance expense being reported each month, and results in more accurate financial reports. Great Plains provides amortization features that allow companies to produce amortization tables based on the applicable criteria (such as number of amortization periods), and then properly posts the amortization amounts automatically each month. Because MAS 90/200 does not provide the ability to amortize prepaid expenses, users of this system must enter manual adjusting entries each month in order to achieve the same result.

Post Net Income to Multiple Equity Accounts - Some organizations, particularly partnerships, require that net income be posted to more than one retained earnings account. For example, consider a large apartment complex that is owned by a limited partnership consisting of hundreds of limited partners. Each month the net income or loss generated by the apartment complex must be credited or debited across all partner capital accounts using specific allocations. Great Plains allows net income to be posted to multiple equity accounts whereas MAS 90/200 does not. In this example, MAS 90/200 users would be forced to manually adjust partner capital accounts each reporting period.

Accounts Payable

Forecast Demand - Ideally, order quantities should be based on expected demand, not on static reorder quantities. For companies with thousands of items, it is not practical to manually calculate the forecasted demand for each item each month. Instead the system should be able to read the history files over a user-defined number of periods, and use any one of several forecasting equations to predict what the demand will be at various points in time. Great Plains offers this functionality and allows users to define the reorder quantity equations, including how the usage history factors into the equations. Great Plains calculates the appropriate order quantities (see Figure 5), taking into account normal seasonal changes in demand and ignoring obvious one-time exceptionally large transactions. MAS 90/200 does not offer this type of solution, nor is one available through third party add-on providers.

Figure 5 - Generating Suggested Purchase Orders in Great Plains

Purchase Order Approvals - Ideally, as inventory quantities reach their reorder points, or when products or services need to be purchased, the accounting system should route the purchase order information to a buyer for action. If the company requires approval when a purchase order exceeds the buyer's authorized dollar limit, then the purchase order should be automatically routed to the buyer's supervisor for approval. In turn, that supervisor should be able to view pending purchase orders, approve or reject them as necessary, and return them to the buyer with specific notes attached. This entire sequence of events should be handled automatically. Great Plains provides this functionality by maintaining a complete table of approval levels, and allowing companies to establish approval limits for each user in the system. These limits are used to trigger the escalation of purchase orders to higher authorities for

approval purposes. The system also tracks all approvals, displays all orders awaiting approvals, and displays purchase order status for all orders approved and rejected. MAS 90/200 does not provide any of these purchase order approval features, and it appears that there are no integrated third-party solutions available to fill this void.

Multiple Shipping Addresses - Both Great Plains and MAS 90/200 support multiple ship-to locations. However, only Great Plains supports multiple ship-to addresses for the same item on the same order. For example, assume that your company needs to purchase fifty items, each of which is to be shipped to a different location. In this case, Great Plains can generate a single purchase order complete with all fifty locations. MAS 90/200 users would need to generate fifty separate purchase orders to accomplish this same task.

Changes to Purchase Orders - Great Plains and MAS 90/200 allow users to modify purchase orders, but only Great Plains keeps track of the original purchase order and all subsequent modifications and revisions. This feature results in a stronger audit trail and can help companies better comply with the stringent new record-keeping requirements required by Sarbanes-Oxley.

Landed Cost - In some instances, freight costs (such as extra insurance) are borne by the receiving company, not the shipper. If the freight bill is received after the item invoice has been processed, freight must be input as a separate voucher. In this scenario, Great Plains allows a user to prorate freight charges to each item included in the original invoice. MAS 90/200 does not provide this capability.

Automatic Invoice Approvals - The function of processing numerous vendor invoices can be costly. Some accounting systems can automatically approve these invoices assuming certain conditions are met. For example, Great Plains can automatically approve and process vendor invoices when the invoice and purchase order subtotals agree or when the purchase order is closed and unit prices agree. Great Plains also supports the classic 3-way invoice approval method in which invoices are automatically approved for payment when a valid purchase order exists, the purchase order matches the invoice, and the purchase order and invoice match the receiving records. MAS 90/200 does not provide this type of functionality.

Assign Bank Accounts to Vendors - Many larger organizations maintain multiple bank accounts and in some cases these companies prefer to pay vendors using funds from specific bank accounts. This situation can occur for many reasons ranging from the segregation of funds based on donor restrictions to paying certain vendors from off shore bank accounts in order to maximize float. Many contractors setup separate bank accounts for each construction job. Regardless of the reason, Great Plains accommodates this requirement. MAS 90/200 does not.

Accounts Receivable

Printing Invoices - In many cases, companies use more than one invoice format to accommodate sales of products, services or a combination of both. In this situation, Great Plains is able to recognize the invoice format required and automatically send that invoice to an appropriate printer, which is dedicated to printing that particular format. This eliminates the labor associated with changing printer paper to accommodate different invoice types and speeds up the invoice printing process. MAS 90/200 does not support this capability.

Future Due Invoicing - Many companies deal with future due invoicing. For example, an apartment complex or commercial building may enter into long-term lease contracts. In this case, the apartment complex would prefer to setup all future invoices in one easy step, rather than enter monthly invoices for each tenant each month. In this case, it would be incorrect to record a lessee's entire receivable in the current period because this would recognize revenue for which services have yet to be rendered. Great Plains solves this problem by tracking the details and duration of the transaction and automatically

creates and posts the appropriate recurring invoices each billing period. MAS 90/200 does not support this type of automated future-due invoicing method.

Payment Schedules - Many organizations might offer extended payment schedules, whereby the customer agrees to pay the amount due in future installments or on any other schedule. While similar to the future-due invoicing situations described above, payment schedules differ in that revenues can be recognized immediately in the current period, payments can be based upon user defined dates and amounts, and interest calculations can be applied to future payments. Once again, this feature is supported by Great Plains but not by MAS 90/200.

Write off Small Amounts - Over time, customer account balances tend to accumulate small balances for a variety of reasons. These balances may be too small to pursue collection and the appearance of these outstanding amounts on customer statements may leave your customer with a negative impression. For this reason, it may be best to simply write off these small amounts and thereby clean up the customer statements. Great Plains handles this situation easily by not only writing off small balances automatically, but the amounts to be expunged can be automatically identified by the system based on dollar thresholds, specific customers, or customer groups. Best Software reports that while MAS 90/200 does not provide this functionality out of the box, this capability can be added to MAS 90/200 by modifying the product's underlying code. Figure 6, on the following page, shows the setup process for writing-off small balances in Great Plains. Note the list of accounts to be written off in the window shown on the right in Figure 6. Users have the ability to proceed with the write-off on a customer by customer basis, simply by checking or un-checking the box to the left of each Customer ID.
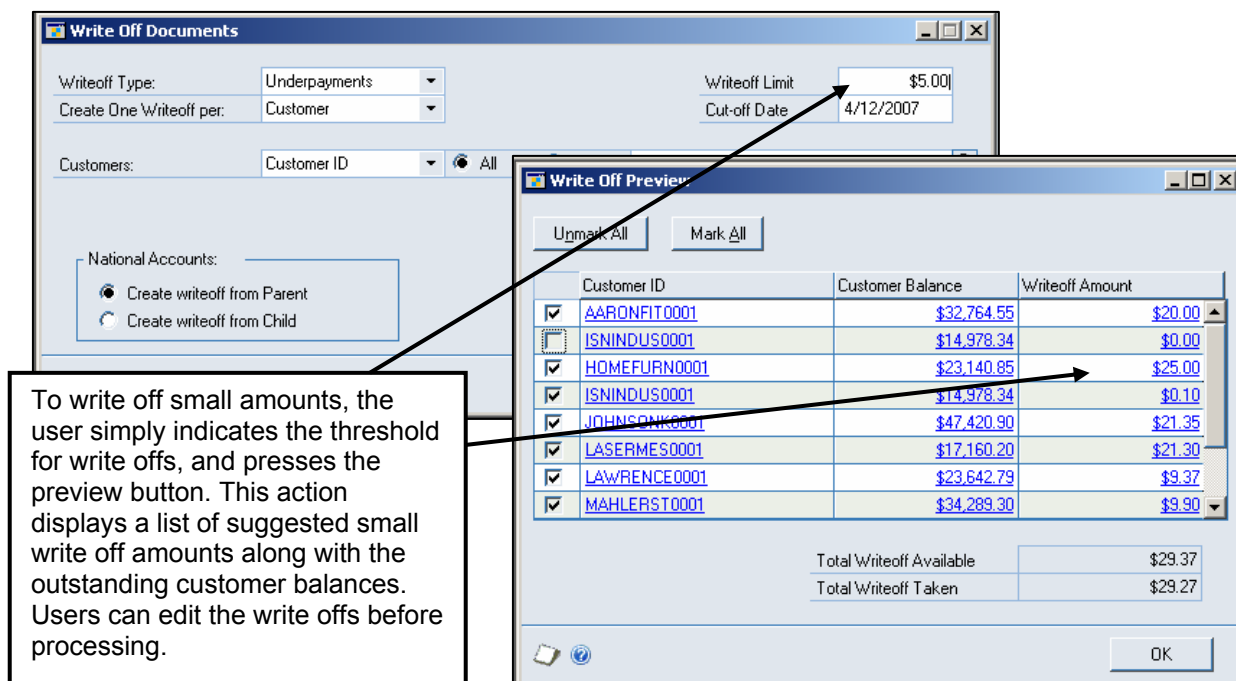

To write off small amounts, the user simply indicates the threshold for write offs, and presses the preview button. This action displays a list of suggested small write off amounts along with the outstanding customer balances. Users can edit the write offs before processing.

Figure 6 - Setting Up the Write-Off of Small Amounts in Great Plains

Assign Bank Accounts to Customers - Most customers tend to use the same method of payment month after month. For example, one customer may be setup for electronic payments to be transferred into a primary checking account each month while another customer routinely makes payments through

an Internet-based bank. In either case, the process of entering the cash receipts into an accounting system is faster and more accurate when the system recognizes the customer ID and automatically displays the correct bank account for the customer's transaction. Great Plains supports this activity while MAS 90/200 does not.

Deposit Slips - Once receipts are entered into the accounting system, the next logical step is to deposit those funds at the bank. This process becomes more efficient when the accounting system provides the capability to print an accompanying deposit slip, particularly when a large number of receipts are involved. In addition, the production of a deposit slip by the accounting system results in a stronger audit trail. Great Plains prints the desired deposit slips, MAS 90/200 does not.

Debt Collection - For many companies, the need to accelerate collections and pursue bad debts is a fact of life. These goals can be accomplished more easily when the accounting system provides debt collection tools to facilitate these activities. Debt collection features go well beyond the simple printing of aged receivable reports with tools such as collection scripts and letter writing capabilities, call back scheduling, unlimited notes, level tracking, and workflow forwarding. Great Plains provides several debt collection features:

1. Ability to route bad debts to predefined collection agents.
2. Ability to display past collections history.
3. Organizes all outstanding debts in a contact manager.
4. Tracks the level of the contact person dealt with, including transfer histories.
5. Establishes pro-active credit watch for specific customers.
6. Anticipates due date and sends dunning letters and reminder notices.

While MAS 90/200 does not provide any of these functions out of the box, the company claims that some of these features can be added to the system by modifying the product's underlying code.

Place Holds on Disputed Invoices - As long as invoices are in dispute, the debt cannot be treated as expected cash flow. Great Plains accommodates this occurrence with the ability to record invoices in dispute and recognize them in the accounting, but not include them in cash flow calculations until the hold is lifted. MAS 90/200 does not provide this capability.

PAYROLL

Deduction Limits - It is entirely possible for an employee to earn less than the payroll deductions that are scheduled for a specific pay period. To prevent situations where negative pay amounts are generated, both Great Plains and MAS 90/200 allow companies to establish deduction minimums, but only Great Plains allows companies to set a minimum amount of fixed dollar earnings. For example, an employee's pay may be set so that the minimum amount of take home pay is at least $800, with deductions, other than payroll tax, being automatically adjusted in order to achieve this goal.

On-Line Employee Forms - Based on the complexity of payroll and benefits administration, as well as extensive government reporting requirements, larger organizations can reap enormous benefits by managing employee forms and information on line. To meet this need in a paperless environment, Great Plains provides the ability to manage the following forms on line, while MAS 90/200 does not support this function:

1. Human resource forms
2. Job descriptions
3. Employee handbooks
4. Employment law
5. Current human resource related articles

Web-Based Time and Billing - Great Plains provides the ability for users to input time sheet and project activity directly into browser-based time and billing forms via a LAN or the Internet. MAS 90/200 does not offer this type of browser-based time entry. The Great Plains solution allows users to enter their time through a web browser, regardless of their location. All that is needed is a user login name and password. All time data is automatically encrypted using 128-bit encryption, and automatically entered into the Great Plains system. If required, the time data is routed to the appropriate supervisor for approval, after which the data is posted to the appropriate accounts or projects. While there are various methods for achieving remote access to an accounting system via the internet, the browser-based approach employed by Great Pains is the easiest and least expensive solution.

Payroll Safeguards - For companies that print a large number of payroll checks, it may be impractical to manually review each payroll check and each deduction for accuracy. Great Plains helps by providing users with the ability to set limits for any employee, or group of employees. Based on these triggers, Great Plains will flag all paychecks with excessive or unusual hours, amounts or any other factor that the user might wish to define. MAS 90/200 does not provide this capability.

Printing W2's and 1099's After Year End - MAS 90/200 users should be careful to print all necessary W2's and 1099's before the year-end close Once a year has been closed, these documents can no longer be printed. By contrast, Great Plains allows users to print W2's and 1099's after the year has been closed.

INVENTORY

Shelf Life Tracking - Great Plains provides the ability to track an item's expiration date, or the date by which an item should be used. Once this date is exceeded, the system prompts the user so the item can be properly disposed. MAS 90/200 does not provide this type of shelf-life tracking out of the box.

Weighted Average Costing - Of all the inventory methods, weighted average costing is considered to provide the most accurate valuation of inventory and cost of goods sold in most situations. While MAS 90/200 provides average costing, it fails to provide weighted average costing. Therefore, the resulting cost of inventory could be significantly misstated in situations where inventory costs fluctuate widely and differing quantities of an item are purchased. Great Plains supports the full weighted average costing method.

Costing By Warehouse Location - A company may purchase a large quantity of an item and store it in multiple warehouse locations. The cost of delivering those items may be dramatically different depending upon the warehouse. For example, the delivery of ice cream to a warm tropical location may require the use of a refrigeration truck while a similar delivery in a northern climate may not require this added expense. The result is that the delivered cost of the exact same item may be significantly different, even though the original purchase price for the items is the same. Great Plains recognizes that this is a common situation and the system tracks separate costs for the same item across multiple locations. However, MAS 90/200 does not support this capability. As a work around procedure, users sometimes set up multiple inventory items to represent the same items held at different locations. This practice can lead to other problems such as the inability to easily identify the total quantity on hand for a particular item.

Vendor Lead Time - The lead time for delivery should be considered whenever orders are placed so that material is most likely to arrive just in time to meet anticipated demand. To accommodate this need, Great Plains tracks the average shipping time for all vendors (based on the average shipping time for each period), and utilizes this information when calculating recommended order dates. MAS 90/200 does not track this information.

Order Point Computations - In calculating recommended order points, it is not only important to factor in the vendor's shipping time, but other factors that can affect this computation. For example, for each item to be ordered, Great Plains also considers the amount of time it will take to setup a machine before the item is needed, the amount of anticipated queue time waiting for the machine to become available, actual production run time for related processes, and average wait times if applicable. MAS 90/200 does not factor these amounts into its order point computations.

Central Warehouse - When a company operates several warehouses, there are two approaches to managing these facilities – as separate warehouses, or as a central warehouse that feeds satellite locations.   The central warehouse approach allows demand forecasting to be consolidated for all locations. If this approach is preferred, Great Plains can accommodate a central warehouse // satellite warehouse arrangement. MAS 90/200 does not offer this capability.

Bills of Material - Both Great Plains and MAS 90/200 offer strong bill of material solutions. However, as discussed in the scalability section of this report, Great Plains accommodates up to 9999 levels while MAS 90/200 is limited to just 99. Another difference is that Great Plains accommodates shrinkage in its bills of material, whereas MAS 90/200 does not. For example, assume that a factory worker sorts chocolates into heart shape valentine boxes, but manages to eat two or three pieces of chocolate for every 50 or so boxes of chocolate packed. Great Plains can anticipate and accommodate this factor whereas MAS 90/200 provides no such mechanism.

Figure 7 - Setup of a Bill of Materials Assembly in Great Plains

AutoCAD Integration - Great Plains provides the ability to integrate directly with AutoCAD, the world's most popular architectural drawing tool. As a result, assemblies in Great Plains can be linked directly to AutoCAD drawings. Thereafter, as changes are made to the drawings (for changes in size, quantities, etc), the amounts in the Great Plains assemblies are updated automatically, on a real-time basis. While the process of linking a drawing to an accounting system can be tedious and time consuming, many

rewards can be reaped as changes are made to the technical drawings. MAS 90/200 does not offer this type of integration with AutoCAD.

Assembly Schedules - For companies that assemble inventory items, managing the process of scheduling and organizing this activity can be daunting. Great Plains offers built-in scheduling capabilities designed to help in this area. MAS 90/200 does not provide this level of assistance. Specifically, Great Plains provides planning features that help a company forecast demand, examine due dates based upon demand, determine material requirements, forecast labor and machine demand based upon each process in a Work Order, and schedule assembly activities.

Changing Prices - For companies with a large number of inventory items, changing prices manually on a daily basis is completely impractical. Many companies have this need. Great Plains offers assistance by providing users with the ability to automatically update item pricing based on fluctuations in item costs on a real-time basis. MAS 90/200 does not offer this capability. This type of solution may be ideally suited for companies that deal in products with widely fluctuating costs such as precious metals or commodities. Even companies that sell plywood can experience drastic cost fluctuations as hurricanes threaten large populations, and then change course.

Calculates Shipping Weight - Great Plains provides the ability to track the shipping weight of each inventory item, and this shipping weight is automatically combined with the weight of other items to calculate the total shipping weight of a complete box of items. This amount is then included on the packing slip, which eliminates the need for warehouse workers to take time to weigh packages and record those amounts. This feature also promotes accuracy, as shippers are more likely to bill for the proper weight. MAS 90/200 does not provide this feature.

FINANCIAL REPORTING

Financial Reporting is the most important function of an accounting system. According to *Intermediate Accounting*, a textbook by Keiso and Weygandt, "the primary objective of an accounting system is to summarize detailed transactional data into useful reports that management can use to run their business". Many publishers of accounting software seem to have missed this point. Many accounting solutions produce inferior financial statements and executive reports. Accounting systems should produce a wide variety of high quality statements and executive reports out of the box.

When it comes to financial reporting, Great Plains and MAS 90/200 earn high marks. Both Great Plains and MAS 90/200 offer excellent reporting capabilities. Both integrate with FRx and Crystal Reports, and both support ODBC integration with Microsoft Excel and Word. The key differentiator is that Great Plains also offers the SmartList reporting tool, better drill down and drill around capabilities, and more capabilities from the report preview screens.

Crystal Reports

Crystal Reports is an industry standard report-writing tool that enables the user to extract almost any data from an accounting system and produce full color presentation-quality output, including tables, charts, graphs, maps and vector-based images. Crystal Report formats include XML, PDF, HTML, CSV, ODBC, Microsoft Access, and Microsoft Excel. In many accounting software products, all of the reports (including check forms, invoices, packing slips, etc.) are written in Crystal Reports, which makes it easy to edit these reports or create new ones. Both Great Plains and MAS 90/200 work well with Crystal Reports.

COGNOS

Cognos is a popular data analysis tool that offers six different modules: ReportNet for business and production reporting, PowerPlay for OLAP/Analysis, Visualizer for data visualizations, DecisionStream for

data integration, NoticeCast for business activity monitoring, and Performance Applications for pre-built reports and metrics. Both Great Plains and MAS 90/200 integrate well with the Cognos solution.

FRx

The FRx Financial Reporting Extender is a popular financial reporting tool that enables users to create management and financial reports from the general ledger. FRx integrates with more than fifty popular accounting systems, including Great Plains and MAS 90/200. FRx automatically extracts information from general ledger systems and if desired, combines it with information from other sources such as Microsoft Excel. Customized report formatting tools allow for the creation of specific management and financial reports by different reporting levels. FRx reports may then be printed, e-mailed, published to a web site, or saved to a variety of output file formats. The FRx Report Designer is shown in Figure 8 on the following page.
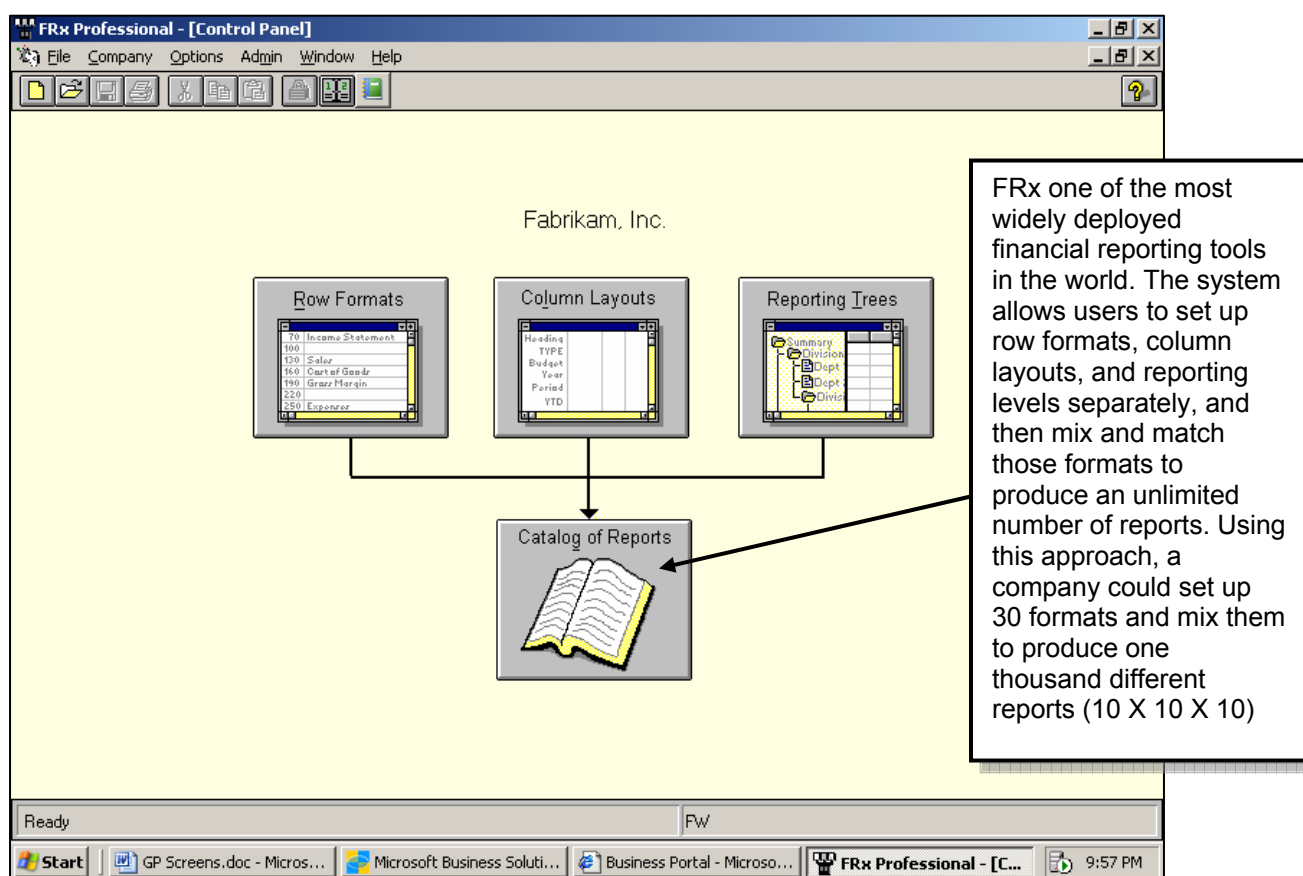

Figure 8 - FRx Report Designer
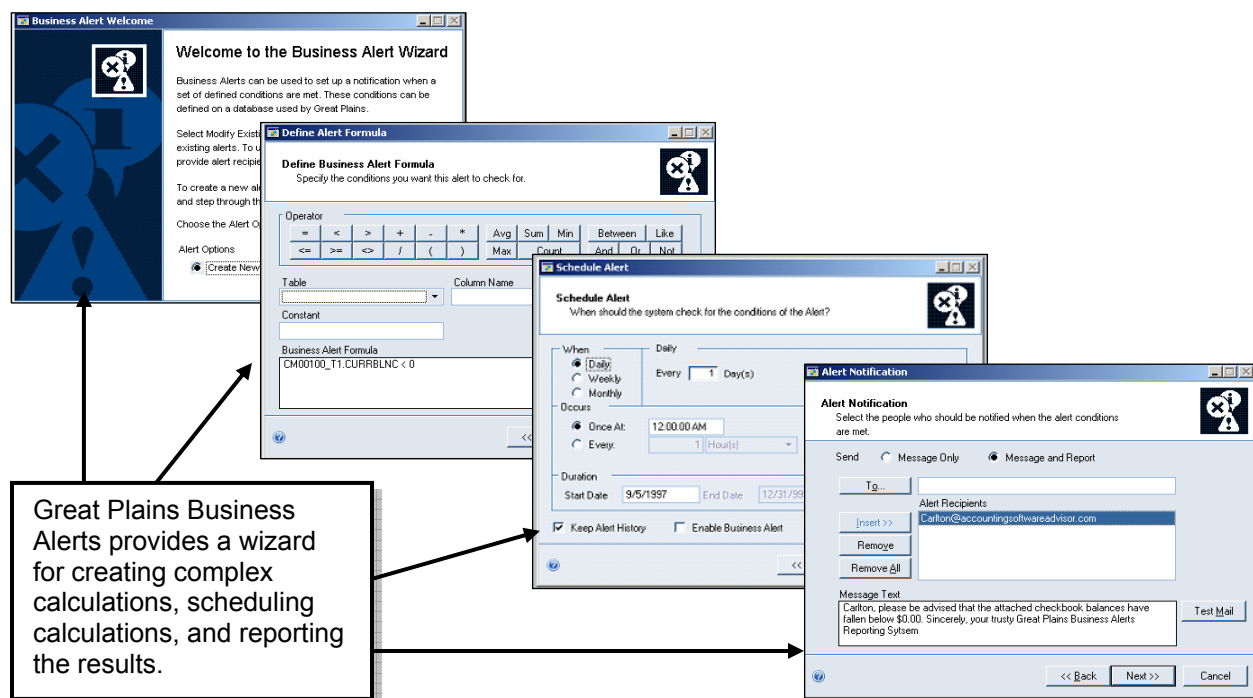
Forward Looking Reports

Imagine what might happen if you were to drive down the road looking in your rear view mirror at where you have been, instead of looking out your windshield to see where you are going. You would not see obstacles coming and you may even suffer a severe crash. A similar situation can occur with financial reporting. A company that only looks backward (using historical accounting reports) and fails to look ahead (using projections and forecasts) is sure to run into unforeseen obstacles. Cash flow shortfalls,

declining profit margins, and runaway budgets can take their toll on the financial health of a company. Forward looking reports can help a company better identify future problems in time to take corrective action.

Great Plains and MAS 90/200 offer good cash flow projection capabilities. However, Great Plains also offers projections related to inventory requirements. This type of solution is known as "production planning," and Great Plains provides a complete module dedicated to this purpose. The Production Planning system analyzes the production schedule and calculates the optimum time to order inventory so that it arrives just in time to be shipped, used on a project, or introduced into the production process. This type of solution can significantly improve the profitability of a company.

Business Alerts

Ideally, accounting systems should monitor hundreds of critical measurements on a continual basis and bring these measurements to a user's attention when they deviate significantly from desired levels. For example, an accounting system should be able to automatically warn a user in the event that cash balances fall, inventory levels are too high, or gross margins decline below acceptable levels. These events should trigger e-mails to appropriate personnel, in a timely manner, so that they can take corrective measures. This type of event-triggered reporting is commonly referred to as Business Alerts. Both Great Plains and MAS 90/200 provide Business Alert Reporting. MAS 90/200 sells this solution as a separate module while Great Plains includes this functionality as a part of the core financial system. The Great Plains solution provides an extensive wizard for creating or editing business alerts. A few screen shots of this solution are shown in Figure 9.

Great Plains Business Alerts provides a wizard for creating complex calculations, scheduling calculations, and reporting the results.

Data Access

One of the most important capabilities that an accounting system can offer is an ability to easily get to the underlying data. Many poorly designed accounting systems capture data but then fail to make it easy for users to access that information. Great Plains provides one of the best features for accessing data available in the market, regardless of the system complexity and cost. The Great Plains SmartList tool contains more than 100 standard reports, and provides access to all data tables in Great Plains. For example, the default customer report displays just 8 columns of data, but with just a few mouse clicks, users can display up to 175 total columns and create an unlimited number of user-defined reports. Figure 10 shows the SmartList main menu, along with an example user-defined report.
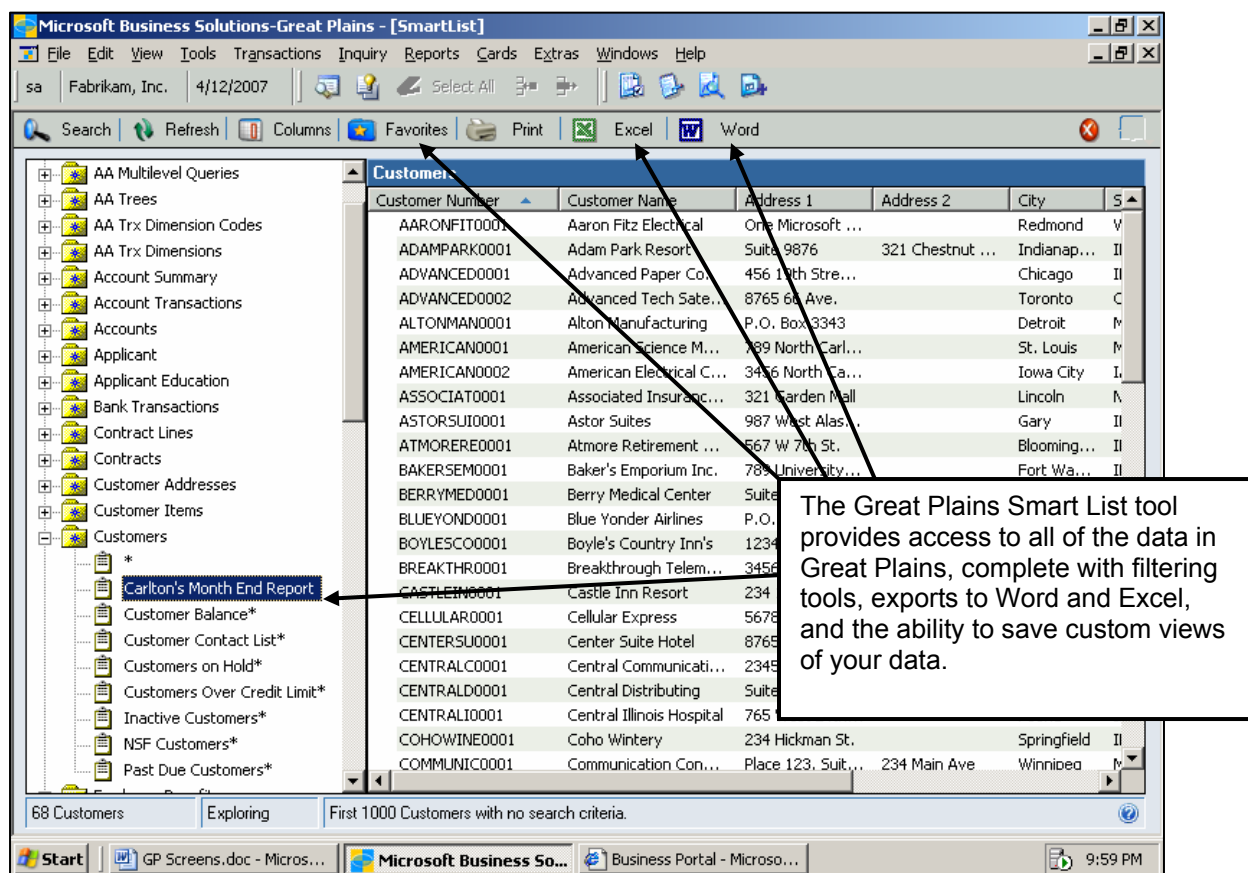

Figure 9 - The Great Plains Smart List Tool

Smart List also offers a search tool that is better described as a filtering tool. With this feature, users can refine their report by any criteria, or any set of criteria for any column or columns of data. For example, we could have instructed SmartList to provide us with a list of only those customers whose "city" was "Chicago." SmartList reports can be transferred to Microsoft Excel or Word with a single click. This capability provides the user with the ability to do additional with their accounting data in these familiar applications. For example, once the data is transferred into Excel, users can easily produce charts, pivot reports, or do sensitivity analysis.

Office Integration

Both Great Plains and MAS 90/200 are ODBC compliant (ODBC is an acronym for "Open Database Connectivity"). This means that data can be extracted and hot-linked directly from the accounting software database into other ODBC compliant applications such as Microsoft Excel. For example, from Excel's Data menu, users can select the "Import Data" option, browse to the Great Plains or MAS 90/200 databases, and scroll through a list of the data tables contained in those products. Users can then select fields from those tables (up to 256 total fields at a time) and the resulting data is automatically extracted from the accounting system and displayed in Excel. Not only is the data displayed, but it is also hot-linked to the source. By pressing the "Refresh Data" key in Excel, the data is automatically updated. Further, Great Plains supports Smart Tags which allow Excel users to link data in Excel back to transactions in Great Plains. Because Microsoft Excel is the ultimate tool for analyzing data, ODBC compliance is a crucial capability to look for when selecting an accounting software solution. Both Great Plains and MAS 90/200 are ODBC compliant.

Print to Screen

An important aspect of financial reporting is the ability to print subsidiary reports to the screen. Good print-to-screen capabilities can reduce or eliminate the need for printing to a printer. Traditional printing is an inefficient process that is slower and uses paper, toner, and results in additional wear and tear on a printer. Additionally, reports printed on paper cannot be imported into a spreadsheet, and must be manually delivered, filed, maintained, and shredded. For these reasons, it is preferable to avoid printing reports unless absolutely necessary. However, to be most effective, reports printed to the screen must be drillable, forwardable via e-mail, modifiable, and scrollable without losing the column headings. MAS 90/200 provides none of these capabilities from reports printed to the screen. Great Plains provides the ability to forward all reports via e-mail, using your choice of either a standard report format or PDF format. Great Plains also allows users to modify reports directly from the print-to-screen display.

PARENT COMPANY

Accounting software users have come to realize that the quality of the parent companies backing accounting software solutions is an important factor to consider when selecting an accounting system. Over the years, many accounting software solutions have been discontinued with little advance notice. In 1989, IBM discontinued the Business Management Series product, giving their reported 20,000 customers just six months advanced notice of product termination. In more recent years, mergers and consolidation of the accounting software industry has been significant, resulting in the downgrading or discontinuance of many products. For example, in 2002, PeopleSoft acquired JD Edwards and immediately eliminated the JD Edwards name and began efforts to assimilate, revamp, and redeploy the product as PeopleSoft II. Shortly thereafter, Oracle launched a hostile takeover bid for PeopleSoft, which was ultimately successful. These examples involve very large organizations, but the accounting software solutions offered by smaller publishers are at an even greater risk of demotion or discontinuance. Given this level of turmoil, it is important for companies to select accounting software solutions from publishers that are committed to the future of the product.

Microsoft and Best Software are both excellent and reliable software publishers. After all, Microsoft is the world's largest software publisher and Best Software is the world's largest accounting software publisher. Upon closer scrutiny, however, there are significant differences between these two organizations.

Commitment to Technology

Microsoft does a far better job of embracing new technologies than does Best Software. Microsoft has a long history of adopting and adapting to new technologies. The company has been widely respected for

being able to turn "on a dime" to keep pace in the fast moving technology industry. As an example, when the Internet began to gain prominence in the early nineties, Microsoft completely shifted focus and redeployed its applications as the most internet-centric solutions in the world. In other words, Microsoft does not hesitate to adopt promising new technologies.

By contrast, Best Software tends to be a follower, and in recent years Best Software officials have publicly acknowledged this approach by making it clear that their intentions are to listen to their customers and adopt new technologies only after a significant number of their customers begin asking for them. These comments are not intended to criticize Best Software, but are designed to point out the philosophical differences between Best and Microsoft. Being a technology laggard has its advantages. It allows Best to sit back and see which new technologies are rapidly adopted. With this approach, Best Software is able to avoid sinking shareholder capital into technologies that do not succeed in the marketplace.

However, this strategy does not fully explain Best Software's lack of commitment to technology. For many years Best Software has owned popular software solutions, such as, Abra Payroll and Human Resources, Best Fixed Asset Solutions (FAS) and SalesLogix CRM. After so many years, one would expect to see these products better integrated into the company's accounting software solutions, yet the data for these solutions is still maintained in different databases and each product has a completely different look and feel from its flagship product, MAS 90/200. It may be argued that the integration between these products and MAS 90/200 is adequate to meet most needs, but there are many examples where third party applications have been more seamlessly integrated.

If you are unsure whether a commitment to newer technologies is important, consider the successes of Wal-Mart, which has used superior supply-chain technology to cut costs and prices, and to become the world's largest retailer. Wal-Mart's success, attributed to better technology, helped unseat its larger rivals – Sears, JC Penney and K-Mart. The lesson learned is that companies that fail to keep up are left behind. Given these examples, isn't it preferable to run a company on an accounting system that is more likely to embrace and leverage new technologies as they emerge? Microsoft has allocated billions of dollars to the continued development of its accounting solutions – this level of investment in the accounting software industry is unprecedented. Microsoft's aggressive approach provides comfort to its users, while Best Software's approach ensures that their customers will always be years behind the latest technologies.

Corporate Goals

Both Microsoft and Best Software have intentions of producing superior accounting software systems, supporting their reseller base, and providing good customer service. However, because of whom they are and because of their diverse group of products, Microsoft has additional incentives to provide accounting software solutions. Each sale of Great Plains provides Microsoft with a powerful foothold into an organization, which can be leveraged to produce sales of other Microsoft products such as Microsoft SQL Server, Windows XP, Microsoft Office, BizTalk Server, and so on. Because Microsoft has so much to gain from the success of Great Plains, profit margins are of lesser importance. By contrast, Best Software tends to be an industry consolidator; each product is expected to contribute to the overall bottom line of the company. As a consolidator, Best Software's core strategy is to build a large customer base, milk that base for annual revenue from software renewals, and cross-sell Best Software applications within this base. Historically, products that don't contribute adequately to the company's bottom line incur budget cutbacks until profit margins are acceptable. If initial cutbacks fail to provide the desired results, Best Software tends to scale back costs further. If acceptable profits are still not achieved, Best Software is known to demote a product to maintenance status, propping up the product with a small budget for maintenance staff and little budget for continued development and marketing. The point to be made is that Microsoft has a greater incentive for continued development and support of its accounting software solutions, even in the face of less than desirable profit margins.

SCORE CARD

As part of our review, we maintained a general scorecard summarizing the results of our findings by subjectively assigning a score to each product by category. The results reflected in this scorecard are based on all of the features evaluated, not just the ones documented in this report. This scorecard is not considered to be scientific, but is presented here so that you can see how we rated these two products based on the entirety of our analyses.
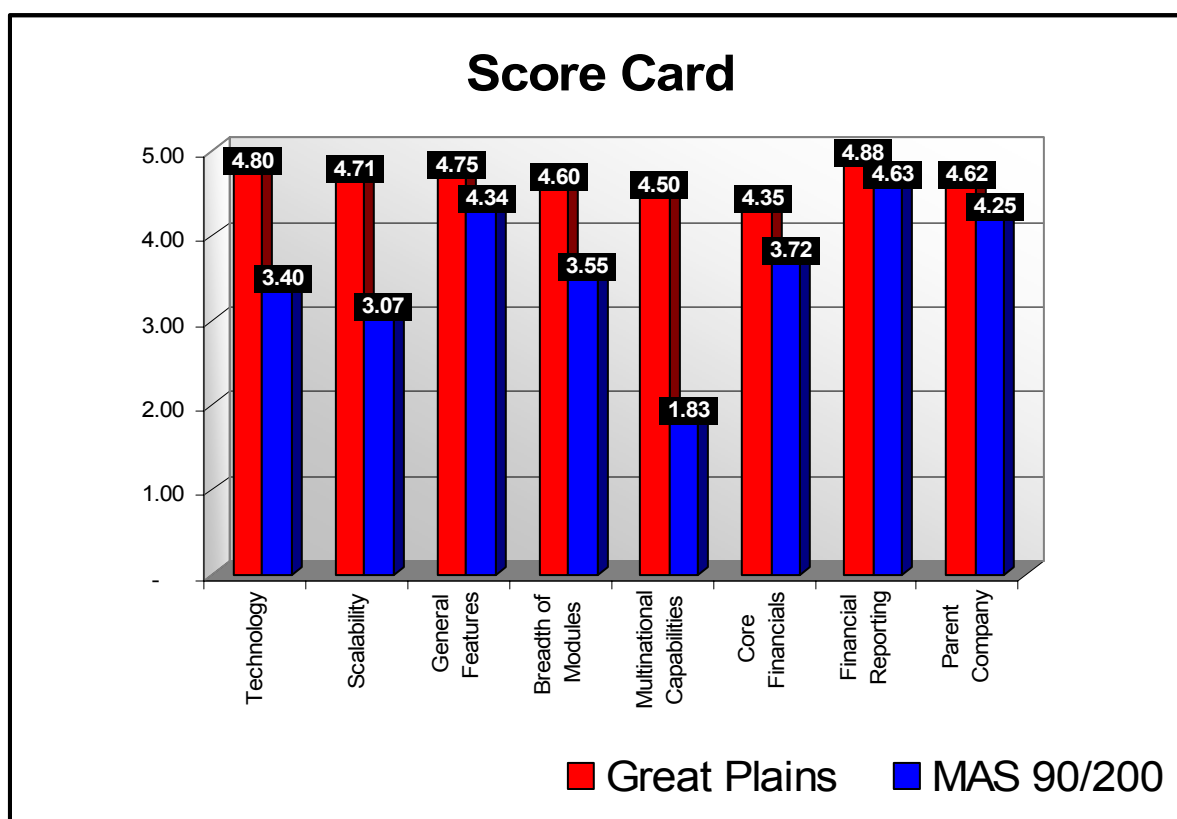
Category	Great Plains	MAS 90/200
Technology	4.80	3.40
Scalability	4.71	3.07
General Features	4.75	4.34
Breadth of Modules	4.60	3.55
Multi-national Capabilities	4.50	1.83
Core Financials	4.35	3.72
Financial Reporting	4.88	4.63
Parent Company	4.62	4.25
Overall	4.65	3.60

CONCLUSION

Based on the analyses performed by the staff of ASA Research as documented in this report, Great Plains beats MAS 90/200, and is a superior financial accounting software solution. At the beginning of our investigation, we expected our ultimate findings to be much closer, and were surprised to see that Great Plains was such a dominant solution. However, our analysis of the objective feature comparisons, along with our subjective views regarding company strategies and underlying technologies were conclusive. When we shared our conclusions with independent software professionals, including MAS 90/200 resellers, they validated our results. All agreed with our conclusions. Several Best Software partners even acknowledged to us that MAS 90/200 requires significant improvements to catch up with Great Plains.

ABOUT THE AUTHOR

J. Carlton Collins is a nationally recognized author, accomplished lecturer, and recognized analyst in the accounting systems industry. Mr. Collins has delivered more than 1,800 lectures around the world on the subject of accounting systems, including six presentations at both the Best Software and Microsoft Partner Conferences during the last few years. He has worked as a partner in a Certified Public Accountant firm where he conducted audits and reviews, and installed more than 200 accounting systems for small, medium and multi-billion dollar companies. Mr. Collins has published books, articles, and web sites. His current accounting system reviews can be accessed at www.ASAResearch.com.

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END NOTES

References to MAS 90/200 - MAS 90 and MAS 200 are products that are sold separately by Best Software. While there are a small number of differences between MAS 90 and MAS 200, these two products are essentially the same application, except that MAS 90 runs on a proprietary ISAM database, while MAS 200 runs on a proprietary client/server database or Microsoft SQL Server. Accordingly, all references in this report to MAS 90/200 can be construed to apply equally to both MAS 90 and MAS 200.

Disclosures – 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.

Disclaimers – This report is presented as the opinion of ASA Research staff, and not as fact. While it is believed to be accurate, both Great Plains and MAS 90/200 are complex systems containing thousands of features, the presence or absence of which can be open to subjective interpretation. The author concedes that there may be features or functionality that were overlooked or did not fully consider in this review. There may also be simple work-around procedures or clever tricks that we did not consider, or third party add-on applications that we were not aware of, that compensate for various missing features in both products. We strongly recommend that you confirm any and all data contained herein with another source before relying on it.

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FEEDBACK

If you would like to submit feedback, or read feedback submitted by others concerning this report, we have established a web site for doing so at the following URL: www.asaresearch.com/gp-mas90.htm. It is our intentions to provide open and accurate information regarding these two products, and this forum has been established to help us achieve this goal.