Indiana University
Accounts Receivable Standard Operating Procedures

SUBJECT: Invoicing Barnes and Noble

SOURCE: Non-Student Accounts Receivable, Financial Management Services

ORIGINAL DATE OF ISSUE: April 2016

DATE OF LAST REVISION: April 2016

AROP NO: 9.0

RATIONALE: To define the process for invoicing various types of goods or services provided to Barnes & Noble to ensure timely payments. The contents of this ARSOP are based on the information needed by Barnes & Noble payment divisions for both expense reimbursements from merchandise purchases.

ARSOP: Financial Management Services Non-Student Accounts Receivable has been working closely with Barnes and Noble to clean up old unpaid accounts and identify issues that are currently delaying the payment process. IU has multiple billing organizations submitting invoices to Barnes & Noble for both expense reimbursements and merchandise purchases. The development of invoicing guidelines will enable Barnes and Noble to process our invoices faster and allow Non-Student AR to investigate delinquent payments more efficiently.

1. In the ‘Document Overview’ section of the invoice, notate whether the invoice is for expense reimbursement or merchandise purchases in the Invoice Description, i.e. B&N Store #625 Product. This information will appear on IUIE reports used to send statements to B&N each month. Expense invoices should not be combined with merchandise invoices because they are not processed by the same B&N payables departments.

2. In the ‘General’ section of the invoice, always include the B&N purchase order number on the
invoice if a PO is received. Otherwise, reference any order numbers or important document numbers in the PO field on the invoice. Use the Attention Line Text Field to address the invoice to a specific person or department’s attention, i.e. John Doe or Expense Payables. *Do not add attention information to the address in the customer setup.

3. In the ‘Billing/Shipping’ section of the invoice, the user should always populate the Bill To and a Ship To address for B&N. The Ship To address must reflect the appropriate store number for where the products are being delivered (downloads included) or the store number of the location the expense was incurred. It is okay if the Bill To address and Ship To address need to be the same. (Non-Student AR has updated all of the addresses listed in customer number BAR14994.)

4. Invoices should be submitted to individual Barnes & Noble bookstores via email for review and approval. Please copy djean@bncollege.com on all product and merchandise invoices. The individual bookstores will then submit the invoices for payment by the appropriate Barnes & Noble Payable payment processing team, whether it is Expense Payable or Vendor Relations.
<table>
<thead>
<tr>
<th>ITEM CODE</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>200.00</td>
<td>1,000.00</td>
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</tbody>
</table>

**NET 30 DAYS**

**PAY THIS AMOUNT:** 1,000.00

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**PLEASE MAKE CHECKS PAYABLE TO:** INDIANA UNIVERSITY
**INVOICE DATE:** 03/17/2016
**INVOICE:** 48089109
**CUSTOMER NBR:** BAR14994
**UA0812950**
**ATTN:** B&N PERSON OR DEPARTMENT
BARNES AND NOBLE BOOKSELLERS
IU NORTHWEST CAMPUS #625
3400 BROADWAY
GARY, IN 46408

**DUE DATE:** 04/16/2016
**AMOUNT DUE:** 1,000.00

**REMIT TO:** INDIANA UNIV ACCTS RECEIVABLE
DEPT 78896
P. O. BOX 79000
DETROIT, MI 48278-0896

00000001060000 00048089109 0BAR14994 0
5. Payment Inquiries should be sent to the store that received the invoice once an invoice is 31+ days old. Payment status notes should be added to the invoice document within KFS. Once the invoice is over 60 days old, please contact Non-Student AR at nonstdar@iu.edu alerting AR of the collection issue. We will work with B&N Expense Payables and Vendor Relations to get the issue resolved.

6. Non-Student AR will send B&N monthly statements for all outstanding invoices in KFS AR.

**DEFINITIONS:**

**Non-Student Accounts Receivable** are charges billed outside of the Bursar system to students, as well as charges billed to external parties by the university for goods or services.

**Expense Reimbursement Invoices** such as telephone charges, maintenance, catering, etc. must be approved at the store level by the B&N Store Manager. Once approved, the invoices are assigned the applicable B&N General Ledger code based on whether the service or product was for store use or resale. The invoice is then transmitted via fax or email to the B&N Expense Payable Department for processing.

**Merchandise Invoices** are PO driven, and are product/items purchased are for resale. The B&N store receives the physical product and then completes a receiver into the system against the PO. The invoice typically is in the box or when it is received in the mail/via email, the B&N store is responsible for matching the invoice to the open receiver. An overnight job
runs daily to pull invoices processed by the B&N store and posts them to the packable vendor. Vendor Relations then manually release invoice payments and works with the University Department and Non-Student Accounts Receivable to reconcile returns and obtain a refund checks when necessary.

CROSS REFERENCES:  
KFS AR Billing Organization User Guide  
KFS AR Invoice Road Map

RESPONSIBLE ORGANIZATION:  
All revenue generating operations that bill for goods and/or services outside of Bursar.