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Financial statements - Manual

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After the base data are collected the financial statements with the annex and the appropriation can be created.

After the revision can be performed at a revision customer (process revision)..

- 1. Basic Data – Manual**
 - Company data
 - Balance sheet / ER
 - Import interface
 - Evaluations

- 2. Financial statements**
 - Annual statement
 - Attachment
 - Profit usage

- 3. Audit Manual**
 - Risk assessment
 - Exam
 - Report



1 Financial statements modul

In the module, you can create both the financial statements as also interim financial statements or budget completion. You can choose whether you enter your accounts manually or using the import interface after the Swiss or the international standard XBRL.

By default, the presentation of the balance sheet, income statement and cash flow statement is built according to the SME chart of accounts.

It includes however additional ways to complement your degree completion. You can create an attachment with appropriation for different legal forms under Swiss law. Also, you have the opportunity to supplement corporate governance or notes to the annex with several individual reports such as annual report, audited the financial statements.

At the conclusion, the software distinguishes the external and internal accounts.

When the external "Trade balance I", the financial statements is represented outwards. Undisclosed reserves are not openly reported, which means that they are not included in the balance sheet.

The internal completion "Trade balance II" is created in accordance with the guidelines of IFRS or SWISS GAAP FER. The hidden reserves are included here. The internal completion serves as the basis for rating, final analysis, consolidation, and reviews. The software helps you create the internal balance, by deferred taxes as provisions are calculated as well as the year changes in income are tracked automatically.

Data acquisition	Detail
Anhang	1-4 additional notes 1-15 more details
Appropriation of profit	<u>GM for legal companies</u> Equity capital statement, distribution of profits, payments (dividends, special cases), special reserves <u>GM for private companies</u> Private purchases, deposits, charges, credits
Reports to the Financial statements	Annual report Corporate governance Notes to the annex

1.1 Annex

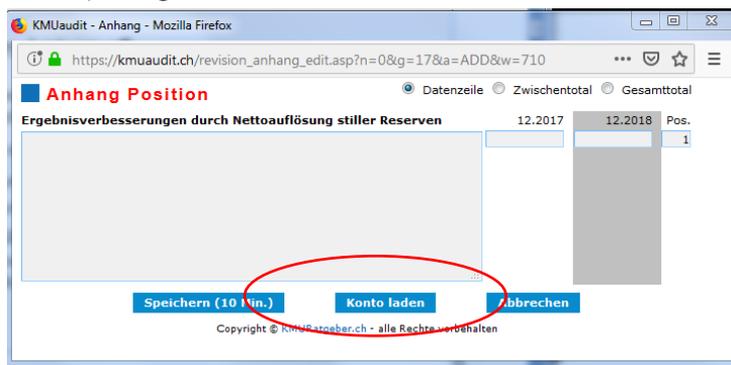
In the notes to the financial statements, general items of the annual statement as well as detailed items are shown in an expanded form. Click on "**Load last year's values**" or + to enter more postings.

Anhang		Werte des Vorjahres laden
Ergänzende Erläuterungen		
1. Angewandte Grundsätze der Rechnungslegung		Keine
2. Erläuterungen zu Positionen der Bilanz und Erfolgsrechnung		Keine
3. Ergebnisverbesserungen durch Nettoauflösung stiller Reserven		Keine
4. Weitere vom Gesetz verlangte Angaben		Keine

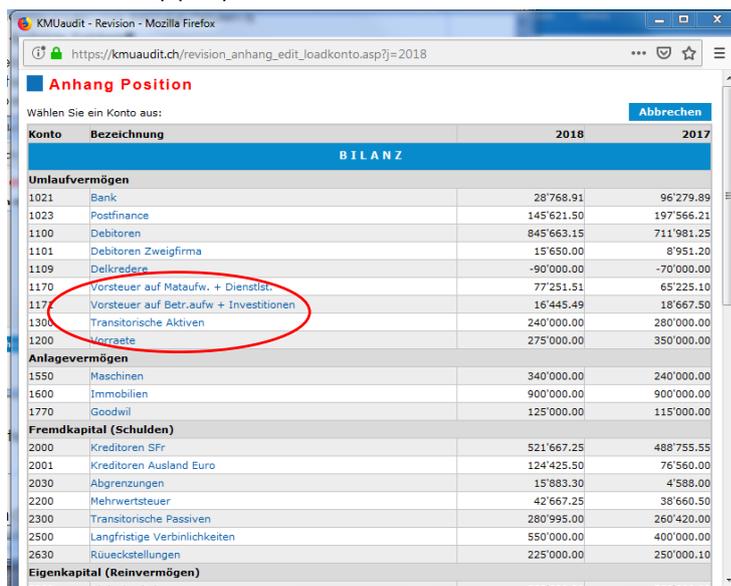
We distinguish the following positions:

1. Textual explanations
2. Textual explanations with amount fields
3. List of amount fields

For the amount fields, you can enter your own texts and amounts or, if you have imported the accounts via the import interface, select these data directly using the button "**Load accounts**".



Select the appropriate account.





1.1.1 Supplementary explanations

The notes to the financial statements completed and explains how the other components of the financial statements. It contains:

1	Principles of financial statements Information on the principles applied in the financial statements. (Layout 12)	
2	Notes to the balance sheet and income statement Information, breakdowns and explanations to items of the balance sheet and the income statement. (Layout 12)	
3	Earnings by net resolution of hidden reserves The total amount of dissolved replacement reserves and the excess hidden reserves, as far as this the total amount of newly formed such reserves exceeding, making the generated result significantly cheaper represented is	
4	More information Other information required by the Act	

1.1.2 More information

The annex should contain following information if they are not already shown in the balance sheet or the income statement:

1	Name, legal form and registered office of the company. (Layout 12)	
2	Number of full time annual average A statement whether the number of full-time positions in the annual average does not have 10, is over 50 and over 250. (Layout 12)	
3	Significant shareholdings Are direct or material indirect investments company, legal form and the company, in which seat, stating of the capital and cut voting shares	
4	Holding of own shares Number of own shares that the company and the companies in which it is involved,	
5	Acquisition and disposal of own shares Purchase and sale of Treasury shares and the conditions, which they have been acquired or sold. (Layout 12)	
6	Leasing liabilities The remaining amount of the liabilities from purchase agreement-like leasing transactions and other lease obligations, can expire or be terminated not within twelve months from the balance sheet date;	
7	Liabilities to pension plans	



Financial statements - Manual

8	Pledged assets The total amount of the liabilities third party collateral; ordered	
9	Sureties / guarantees / deposit orders Assets used per the total amount of to secure own liabilities and assets subject to retention;	
10	Contingent liabilities Legal or actual obligation where a cash outflow appears either as unlikely or not reliably be estimated in height can (contingent);(Layout 1)	
11	Equity securities options of interested persons Number and value of equity securities or options on such rights for all Executive and administrative bodies, as well as for the employees; (Layout 1)	
12	Earnings by net resolution of hidden reserves Explanations to extraordinary, non-recurring or non-period positions of the income statement.	
13	Significant events after the balance sheet date (Layout 1)	
14	Information to the Auditors Case of premature withdrawal of the Auditors; the reasons that have resulted. (Layout 12)	
15	Bonds issued Companies that have outstanding bonds must disclose to their amounts, interest rates, maturity dates and the conditions;	



1.2 Profit appropriation (legal companies)

The appropriation takes into account the legal requirements. In addition, special cases can be captured, which are taken into account in the reserves. The software helps you to create a clear and correct appropriation.

■ Abschluss / Revision Muster AG, 8000 Zürich Währung: CHF

Revisionsjahr 31.12. 2016

Gewinnverwendung		31.12.2015	31.12.2016	Delta
Eigenkapitalausweis				
Aktienkapital		300'000 20.1%	300'000 19.3%	0
Gesetzliche Kapitalreserve		500'000 33.6%	500'000 32.2%	0
Gesetzliche Gewinnreserve		110'000 7.4%	120'000 7.7%	10'000
Gewinn-/Verlustvortrag		209'500 14.1%	269'500 17.3%	60'000
Jahresgewinn/-verlust		370'000 24.8%	365'187 23.5%	-4813
Total Eigenkapital		1'489'500	1'554'687	65'187
Gewinnverteilung				
Gewinn-/Verlustvortrag		209'500 36.2%	269'500 42.5%	60'000
Jahresgewinn/-verlust		370'000 63.8%	365'187 57.5%	-4813
Bilanzgewinn vor Gewinnverwendung		579'500 100%	634'687 100%	55'187
Antrag Dividendenausschüttung		-300'000 -51.8%	-300'000 -47.3%	0
Grunddividende		-15'000 -2.6%	-15'000 -2.4%	0
Superdividende		-285'000 -49.2%	-285'000 -44.9%	0
Spezialfälle		0 0.0%	0 0.0%	0
Total Auszahlungen		-300'000 -51.8%	-300'000 -47.3%	0
Ordentliche Bildung		0 0.0%	0 0.0%	0 +
10% von Superdividende		-28'500 -4.9%	-28'500 -4.5%	0
Korrektur		18'500 3.2%	0 0.0%	-18'500 x
Total Reservenzuweisung		-10'000 -1.7%	-28'500 -4.5%	-18'500
Spezialfälle				+

The values for the appropriation of profit will be taken from the financial statements.

The dividends can be adjusted. The corresponding compensation for the current year are automatically transferred in the financial statements.

Payments can be in the block + special cases are recorded:

Antrag Dividendenausschüttung		-300'000 -51.8%	-300'000 -47.3%	0
Grunddividende		-15'000 -2.6%	-15'000 -2.4%	0
Superdividende		-285'000 -49.2%	-285'000 -44.9%	0
Spezialfälle		0 0.0%	0 0.0%	0
Total Auszahlungen		-300'000 -51.8%	-300'000 -47.3%	0
Ordentliche Bildung		0 0.0%	0 0.0%	0 +
10% von Superdividende		-28'500 -4.9%	-28'500 -4.5%	0
Korrektur		18'500 3.2%	0 0.0%	-18'500 x
Total Reservenzuweisung		-10'000 -1.7%	-28'500 -4.5%	-18'500
Spezialfälle				+
Total Spezialfälle		0 0.0%	0 0.0%	0
Gewinn-/Verlustvortrag nach Gewinnverwendung		269'500 46.5%	306'187 48.2%	36'687

1.3 Profit appropriation (partnerships)

The appropriation takes into account the legal requirements. In addition, special cases can be detected. The software helps you to create a clear and correct appropriation.

Revisionsjahr		31.12.2008		Delta	
Gewinnverwendung					
	12.2007	12.2008			
Eigenkapital	50'000	-2'500.0%	50'000	-114.9%	0
Liquiditätswirksamer Privatverbrauch					
Privatbezüge (teilweise) in der Steuererklärung abziehbar					
Einzahlung Säule 3a	2'500	-125.0%	2'500	-5.7%	0
Total abziehbare Privatbezüge	2'500	-125.0%	2'500	-5.7%	0
übrige Privatbezüge					
Steuern	25'000	-1'250.0%	18'500	-42.5%	-6'500
allgemeiner Lebensunterhalt	90'000	-4'500.0%	95'000	-218.4%	5'000
Total übrige Privatbezüge	115'000	-5'750.0%	113'500	-260.9%	-1'500
Einlagen					
Finanzeinzahlung von Privat	-50'000	2'500.0%	-10'000	23.0%	40'000
Einlage Herr Lang	-3'000	150.0%	0	0.0%	3'000
Total Einlagen	-53'000	2'650.0%	-10'000	23.0%	43'000
Total liquiditätsw. Privatverbrauch	64'500	-3'225.0%	106'000	-243.7%	41'500
Nicht liquiditätsw. Privatverbrauch					
Belastungen					
Privatanteil Fahrzeugaufwand	2'500	-125.0%	2'500	-5.7%	0
Total Belastungen	2'500	-125.0%	2'500	-5.7%	0

Equity and the profit/loss for the appropriation of profit is applied to the financial statements.

Can collect entries to the private consumption for the following blocks:

Cash private consumption

- Private references; removable (partially) in your tax return, LPP
- other private references; proper covers of the holder
- Deposits; Cash of holder

Non-cash private consumption

- Loads; Private use of company car, Office property
- Credits; Office share/phone in the private real estate, gasoline etc.
- Deposits; Contributions in kind of the owner



1.4 Reports on the financial statements

Optionally, you can create reports on the financial statements per language:

- Annual report
- Corporate governance
- Explanation of the annex

Abschluss / Revision Muster AG, 8000 Zürich Währung: CHF

Revisionsjahr: 31.12. 2015

Berichte zur Jahresrechnung

HINWEIS: Verwenden Sie (PAGE) als Platzhalter für Seitenumbruch beim Druck

Berichte (circled in red)

- Allgemein
- Anhang
- Gewinnverwendung
- **Berichte**
- Revision
- Administration
- Analyse / IKS
- Prüfplan
- Prüfung
- Bericht

Zukunftssicherheit der Firma

Das Rating der Firma liegt bei BB, was ein ausreichender Wert darstellt.

- Die Ertragslage und der Cash Flow liegen im Branchendurchschnitt.
- Die Liquidität ist ausreichend
- Die Eigenfinanzierung ist gut, Ersatzinvestitionen können aus dem Eigenkapital finanziert werden.

Interpretation Rating BB
Unternehmen mit vorhandenen Risiken; ausreichende zukunftssichernde Strukturen

Ueberschüssige Liquidität

Die überschüssige Liquidität sollte vor dem Unternehmensverkauf an den Unternehmer als Dividende ausbezahlt werden. Für das Unternehmen erachten wir eine Liquidität von 200'000 bis 300'000 CHF als ausreichend.

Stille Reserven

Als Stille Reserven gelten zu tief bewertete Aktiven, oder zu hoch bewertete Passiven. In den Aktiven gibt es Stille Reserven im Konto Sachanlagen und im Konto Rückstellungen. Die privaten Fahrzeuge werden vor dem Unternehmensverkauf voraussichtlich an den heutigen Inhaber verkauft. Bei den Passiven gibt es Stille Reserven im Konto 2640 Rückstellungen.

Liste der Stillen Reserven

- Sachanlagen / Annahme CHF 200'000
- Rückstellungen / Annahme CHF 100'000

Mitarbeiterkennzahlen

Die Firma arbeitet mit einem durchschnittlichen Personalbestand von ca. 25 Mitarbeitern. Die Auslastung der Mitarbeiter ist gut.

- 2 Mitarbeiter in der Geschäftsleitung
- 15 Mitarbeiter in der Produktion
- 8 Mitarbeiter in der Administration/Buchhaltung

In the financial statements, these reports can demand an or be turned off. So, the trustee can offer the customer to individual additional services.

Reports

Darstellungsart: aktuelles Jahr links

Geschäftsbericht (circled in red)

Corporate Governance

Anhang

Positionen ohne Eintrag drucken

Gewinnverwendung

Bericht der Revisionsstelle

Interne Jahresrechnung

1.5 Checklist of closing

Optionally, a checklist completion can be activated. We register a head of fiduciary and put the files before "checklist completion". Now the position "checklist completion" is active in the right navigation. You can also record a "sign-off" user as needed.

If we click on "Checkpoints pending" or left on "Checklist complete" we can work through the checklist.

Item	Status	Date
1.1. Bilanzpositionen		
Debitorenliste per Abschlussdatum	✓	23.09.2019
Aktive/Passive Abgrenzungen sofern vorhanden:		
Wareninventar (Handelswaren)	✓	17.09.2019
Liste der Transitorischen Aktiven	✓	23.09.2019
Sind Aufwertungen von Aktiven über die Anschaffungskosten ...	✓	18.09.2019
Anlagespiegel Anlagevermögen:		
Kreditorenliste per Abschlussdatum	✓	18.09.2019
Liste der Transitorischen Passiven		
Kontenauszüge per Ende des Geschäftsjahres; Bank-, Postche...		
Depot- und Zinsbelege sämtlicher Wertschriften sofern vorh...		
Übriger Guthaben Nahestehender		
1.2. Detailprüfung		
Durchsicht nach grossen Veränderungen vom Vorgahr		
Erfassung der Stillen Reserven		
Erfassung von Sonderwerten in der Mittelflussrechnung als ...		
Personalaufwand durchsicht von:		

The surveys can be activated as a "digital interview" for your customer to answer. To do this, you put a DOCshare contact with the customer entry and the right "surveys to the conclusion", see also manual / video DOCshare.

You can see the customer's answers as well as your answer from the previous year. If you click on "Done", the DOCshare contact can no longer customize its comment / file.

You or DOCshare contact can capture texts and import files. These files are then listed in the Digital Dataroom "Annual Records" under the appropriate heading and visible to all users with the appropriate rights.



1.6 Fixing the financial year

All checkpoints are done and no open pending tasks more available, so the Trustees (no revision customer) or auditor (audit customer) can fix the financial year.

Abschluss / Revision Muster AG, 8000 Zürich

Revisionsjahr ◀ 31.12. 2015 🔒 ▶

- Allgemein
- Anhang
- Gewinnverwendung
- Berichte
- Revision
- Administration
- Analyse / IKS
- Prüfplan
- Prüfung
- Bericht

Allgemein

Muster AG
Bernstrasse 50
8000 Zürich

Rechtsform:
Aktiengesellschaft
Gründungsjahr: **1980**

🔒 Fixierung aufheben

Fixierungsprotokoll

30.11.2017	Fixiert	Dieter Busenhart
27.06.2017	Aufgehoben	Dieter Busenhart
11.12.2016	Fixiert	Dieter Busenhart

Zuteilung der Benutzer

Abschluss	<input type="text" value="Dieter Busenhart"/>	Treuhandkunde
Leitender Revisor	<input type="text"/>	
Stellvertr. Revisor	<input type="text"/>	
QS Verantwortlicher	<input type="text"/>	

After the confirmation of fixation

can all data to the corresponding

Year is no longer editable:

In the balance sheet and in the area of completion/revision that year is marked with a castle:

Note: Only the administrator may waive a fixing again.

2 Reporting

2.1 Financial statements

Click the report symbol for the desired customer:

This report does not consider the correction values. It issued the report year, the previous year, as well as the deviation (Delta).

The financial statements has the following blocks::

- Annual report (optional)
- Corporate Governance (optional)
- Balance sheet
- Income statement
- Cash flow statement
- Appendix (optional)
- Notes to the annex (optional)
- Profit appropriation (optional)
- Report of the statutory auditors (optional, only for revision)
(**Note:** when the financial statements report the date of the report of the statutory auditors will be adopted as print date - not current date)



The screenshot shows a 'Reports' window with a 'Darstellungsart:' dropdown menu set to 'aktuelles Jahr links'. Below the menu, there are several checkboxes for report components: 'Geschäftsbericht' (checked), 'Corporate Governance' (unchecked), 'Anhang' (checked), 'Positionen ohne Eintrag drucken' (checked), 'Gewinnverwendung' (checked), and 'Bericht der Revisionsstelle' (unchecked). At the bottom, there are two report options: 'Jahresrechnung mit' and 'Interne Jahresrechnung'.

2.2 Internal financial statements

This report presents a comparison of the external to the internal balance sheet based on the correction values for the review year. In addition, the correction values are compared with the values of maximum two years.

Outline of internal financial statements:

- Internal balance sheet correction values
- Internal correction values statement
- Previous year correction values in the balance sheet
- Previous year correction values in the ER

2.3 All Reports

All analyses are shown in the main screen in the reports.

Liste der Kunden Neue Firma Neuer Konzern Matrix-Übersicht

Filter (leer = alle): Inaktive anzeigen Filiale: Testumgebung AG, 8307 Effretikon

Firmendaten	Filiale
CNC-Metallbearbeitung AG, 8307 Effretikon	Testumgebung AG, 8307 Effretikon ✖
Dieter Müller Partner, 8604 Volketswil	Testumgebung AG, 8307 Effretikon ✖
Muster AG, 8000 Zürich	Testumgebung AG, 8307 Effretikon
Musterkonzern, 8307 Effretikon	Testumgebung AG, 8307 Effretikon ✖
Personalvermittler AG, 8000 Zürich	Testumgebung AG, 8307 Effretikon ✖
Quotenkonsolidierung JV, 10050 London	Testumgebung AG, 8307 Effretikon ✖

Analyses

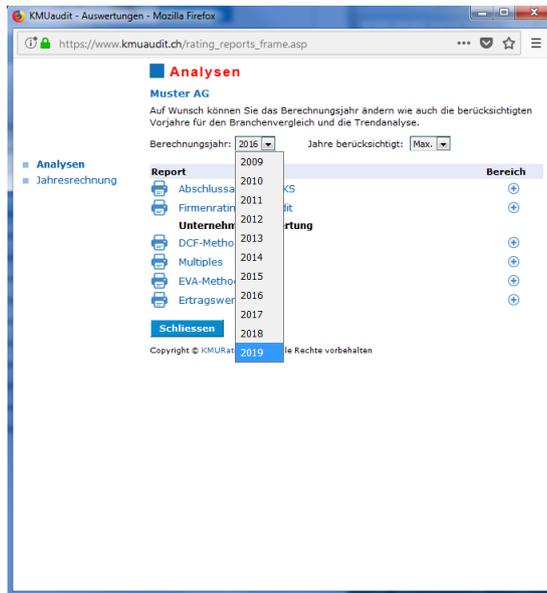
For the analyses, select the year and right the years to be taken into account.

It can appear up to 8 years retrospectively.

Financial statements

Select the year and the type of display. In addition you can use the + optionally, select reports.

The table of contents is created dynamically according to the selection.



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