Financial statements - Manual

Contents

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
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   - Profit usage

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   - Risk assessment
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   - 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.
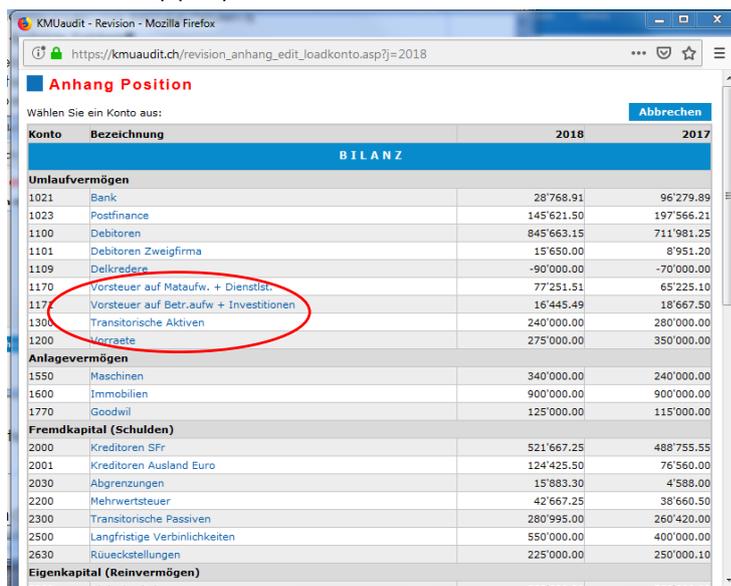

We distinguish the following positions:

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**".
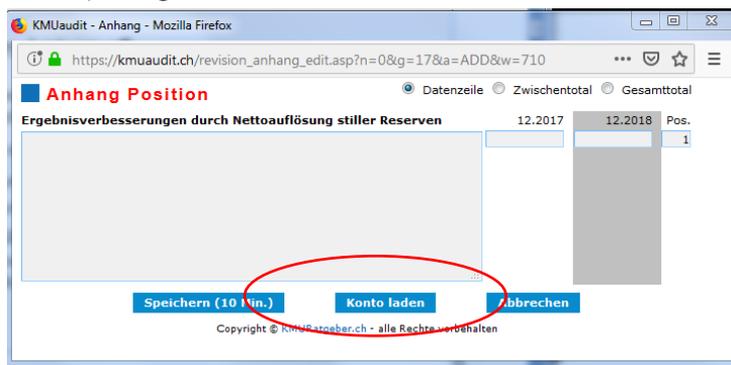
Select the appropriate account.

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**	

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.

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:

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.

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

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

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.

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 DOC-share.

You can see the customer's answers as well as your answer from the previous year. If you click on "Done", the DOC-share 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.

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 state-
   ment

■ Appendix (op-
   tional)

■ 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)

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.
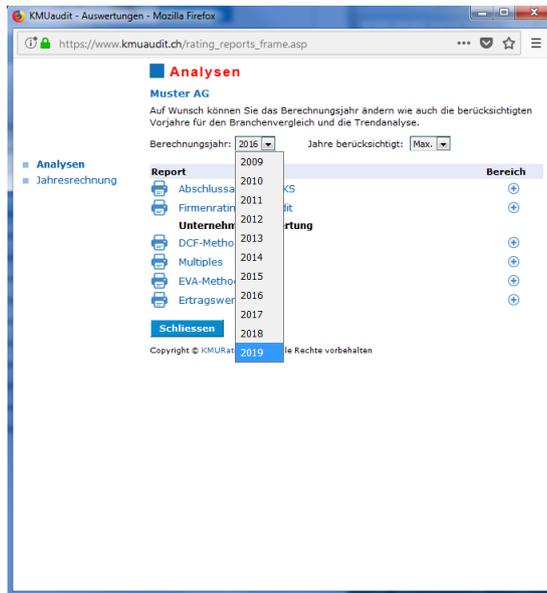

Analyses

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.