

Chosen set of Add-Ons RTC-basics XIV.



Basics of Accounting Schedule design and use

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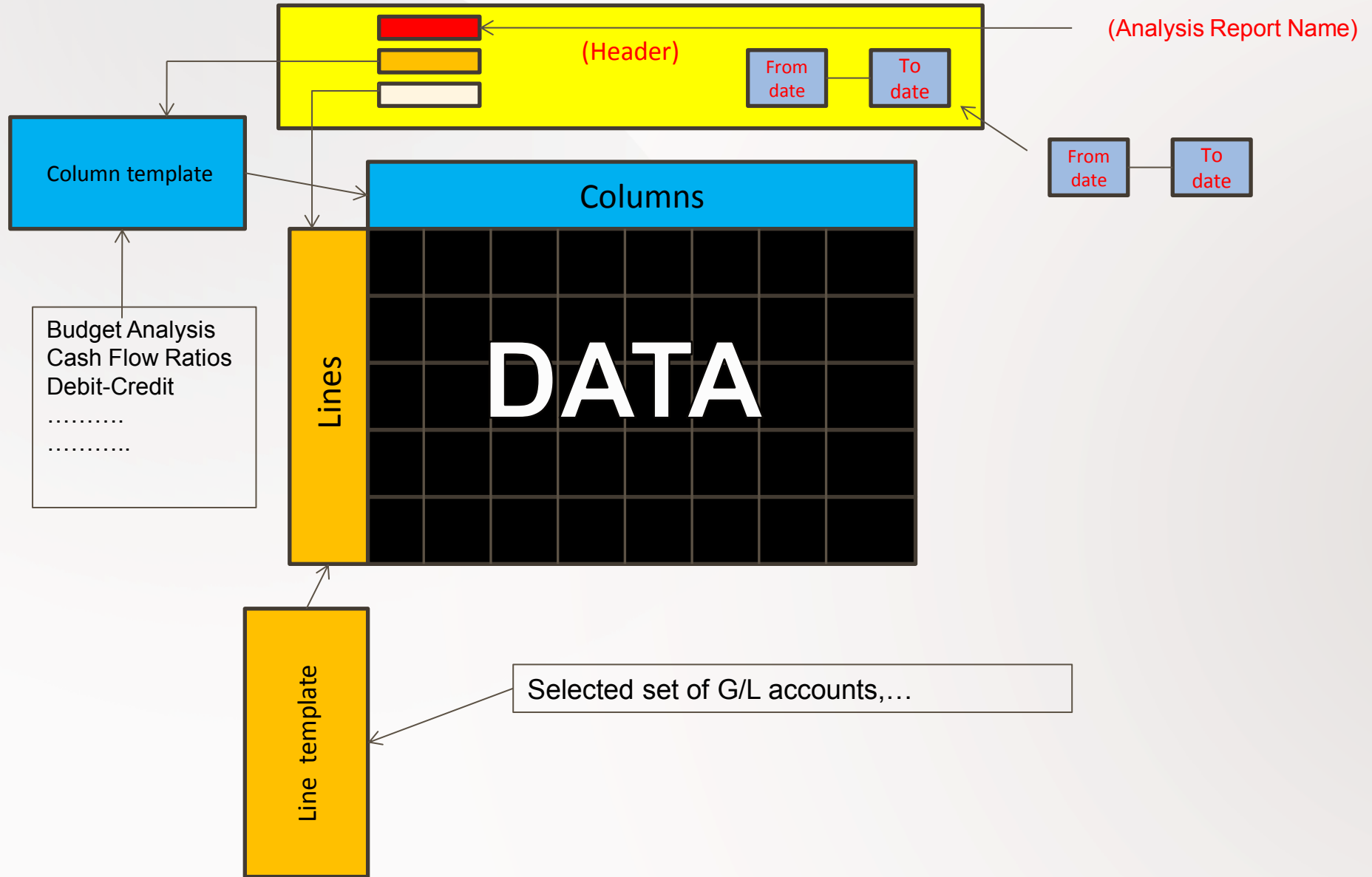
21.11.2015 Brno ,Czech Republic



Accounting Schedules

Benefits

- **User defined templates** used to get reports
- Programming services necessary to create required specific reports are not used – **lower costs and faster access to important data**
- You can use Account schedules to analyse figures in G/L accounts or to compare G/L entries with G/L budget entries
- By employing **user-defined** rows and columns, you can decide exactly which figures you wish to compare and how !!
- This means that you can create as many customized financial statements as you want **without using the Report Designer**.
- **Accounting Schedules** are use to create basic reports such as **Profit and Loss Account** (Income Statements), **Balance Sheet**, **Cash Flow** and **VAT reporting system**



Setup and where to find it

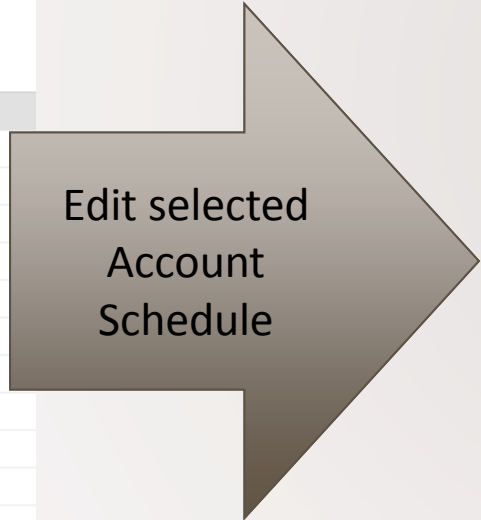


HOME

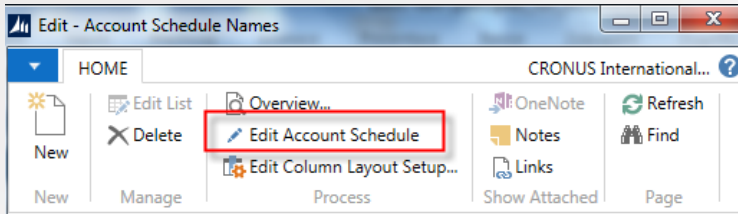
New Edit List Delete Overview... Edit Account Schedule Edit Column Layout Setup... OneNote Notes Links Refresh

Account Schedule Names

Name	Description	Default Column Layout	Analysis View Name
ANALYSIS	Capital Structure		
CAMPAIGN	Campaign Analysis	BUDGANALYS	CAMPAIGN
CA-PROF	Cost Acct. Summary Record DB per CC...		
CASHFLOW	Calculation Of Cash Flow	CASHFLOW	
CA-STAFF	Cost Acct. Personnel Costs		
CA-TRANS	Cost Acct. Transfer		
DEFAULT	Standard Schedule		
DEGREE	Calculation of Cash Flow Ratio	DEGREE	
I_CACYCLE	Data for Cash Cycle Chart	PERIODS	
I_CASHFLOW	Data for Cash Flow Chart	PERIODS	
I_INCEXP	Data for Income & Expense Chart	PERIODS	
I_MINTRIAL	Data for Reduced Trial Balance Info Part	PERIODS	
REVENUE	Revenues	BUDGANALYS	REVENUE




Editing Account Schedule



Name: ANALYSIS

Row No.	Description	Totaling Type	Totaling	Row Type
	ACID-TEST ANALYSIS	Posting Accounts		Net Change
		Posting Accounts		Net Change
	Current Assets	Posting Accounts		Net Change
101	Inventory	Total Accounts	2190	Net Change
102	Accounts Receivable	Total Accounts	2390	Net Change
103	Securities	Total Accounts	2890	Net Change
104	Liquid Assets	Total Accounts	2990	Net Change
105	Current Assets, Total	Formula	101..104	Net Change
		Posting Accounts		Net Change
	Short-term Liabilities	Posting Accounts		Net Change
111	Revolving Credit	Posting Accounts	5310	Net Change
112	Accounts Payable	Total Accounts	5490	Net Change
113	VAT	Total Accounts	5790	Net Change
114	Personnel-related Items	Total Accounts	5890	Net Change
115	Other Liabilities	Total Accounts	5990	Net Change
116	Short-term Liabilities, Total	Formula	111..115	Net Change
		Posting Accounts		Net Change
	Current Assets minus Short-term Liabili...	Formula	105 116	Net Change

Terminology I.

 **Row number** — variable which can be changed by user. It serves as a variable for Formulas

Totalling Type

- **Posting Accounts:** The total will be calculated from amounts in posting accounts in the chart of accounts.
- **Total Account :**The total will be calculated from amounts in total and end-total accounts in the chart of accounts
- **Formula:** The total will be calculated from amounts in other rows in the account schedule. You enter the formula in the Totalling field.

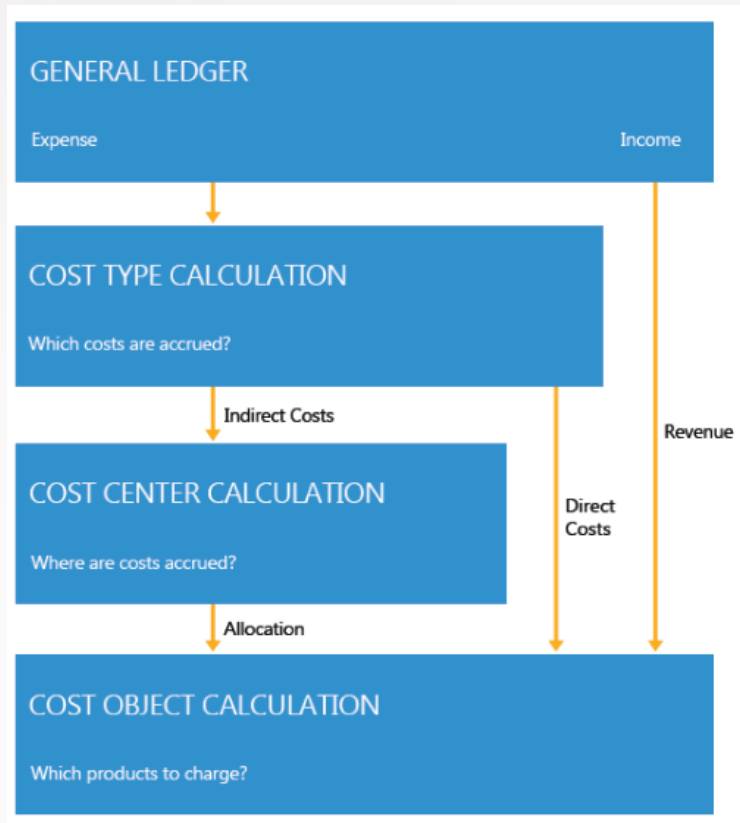
Terminology II.

Costs

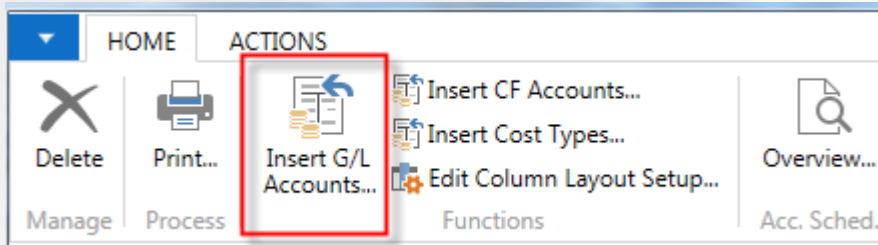
- **Cost Types:** You can choose this option, in order to branch from the Total field to the list of cost types. In the cost type view, the CC, CO and Budget filters are enabled. (CC=Cost Centre and CO=Cost Object)
 - **Total Type Total :** The Totalling field shows you all end-totals.
 - **Row Type**
 - **Net Change :** The row will display the net change in the account balances during the period.
 - **Balancing at Date :** The row will display the account balances at the end of the period.
 - **Beginning Balance :** The row will display the account balances at the beginning of the period.

Basics of Cost Accounting

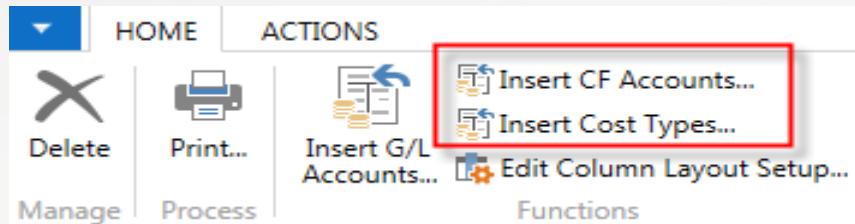
In cost accounting, unlike the general ledger, effective operational costs are captured and evaluated. The goal is to exactly analyze the costs per cost center and cost object, and with that analysis, to create a dependable foundation for the cost accounting. **Will be part of Cost Accounting Course**



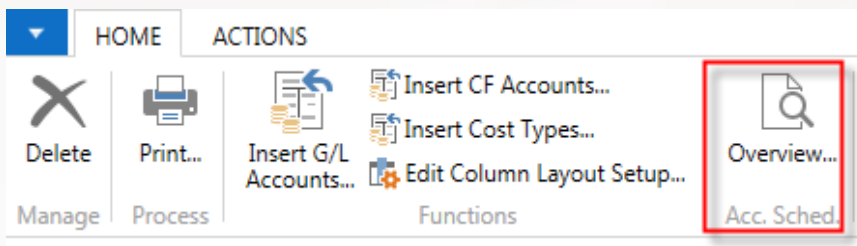
Entering data



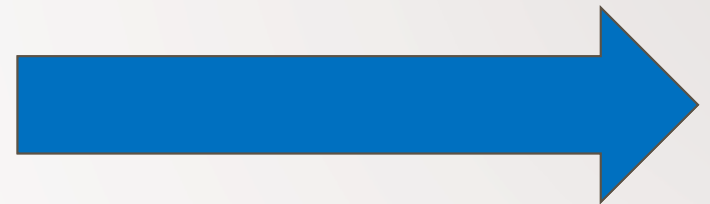
Insert G/L Account



Insert either Cost Flow Account **OR** Cost Types



Start overview of data created from G/L Entries (**see next slide**)



Overview (no dimension filter applied)

General

Account Schedule Name: ANALYSIS

View by: Year

Column Layout Name: DEFAULT

Date Filter: 01.01.16..31.12.16

Show Amounts in Add. Reporting Currency:

Row No.	Description	Net Change Debit	Net Change Credit	Balance at Date Debit	Balance at Date Credit
Current Assets					
101	Inventory	197,50		1 183 819,16	
102	Accounts Receivable		145 101,78	964 610,59	
103	Securities			11 860,69	
104	Liquid Assets	3 072,50		256 293,65	
105	Current Assets, Total		141 831,78	2 416 584,09	
Short-term Liabilities					
111	Revolving Credit		33 432,45		1 383 320,67

Overview (dimension filter applied)

General

Account Schedule Name: ANALYSIS View by:

Column Layout Name: DEFAULT Date Filter:

Show Amounts in Add. Reporting Currency:

Row No.	Description	Net Change Debit	Net Change Credit	Balance at Date Debit	Balance at Date Credit
	Current Assets				
101	Inventory				
102	Accounts Receivable				
103	Securities				
104	Liquid Assets		13,47		13,47
105	Current Assets, Total		13,47		13,47
	Short-term Liabilities				
111	Revolving Credit		121,57		121,57

Dimension Filters

Department Filter: 'ADM' Cost Object Filter:

Project Filter: Cash Flow Filter:

Creation of simple Accounting Schedule

Account Schedule Names

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I_INCEXP	Data for Income & Expense Chart	PERIODS	
I_MINTRIAL	Data for Reduced Trial Balance Info Part	PERIODS	
REVENUE	Revenues	BUDGANALYS	REVENUE
TEST	Test AC		

Edit - Account Schedule Names

HOME

New Manage Process

Edit List
Delete

Overview...
Edit Account Schedule
Edit Column Layout Setup...

Edit - Account Schedule - TEST · Test AC

HOME ACTIONS

CRONUS Ir

Delete Print... **Insert G/L Accounts...** Insert CF Accounts... Insert Cost Types... Edit Column Layout Setup... Overview... Refresh Find

Name: TEST

Row No.	Description	Totaling Type	Totaling	Row Type
		Posting Acc...		Net Change

Creation of simple Accounting Schedule

You should select e.g. some of below marked accounts . This is example only

G/L Account List ▾

No.	Name	Income/Bal...	Account Type
5590	Inv. Adjmt. (Interim), Total	Balance Sheet	End-Total
5600	VAT	Balance Sheet	Begin-Total
5610	Sales VAT 25 %	Balance Sheet	Posting
5611	Sales VAT 10 %	Balance Sheet	Posting
5620	Purchase VAT 25 % EU	Balance Sheet	Posting
5621	Purchase VAT 10 % EU	Balance Sheet	Posting
5630	Purchase VAT 25 %	Balance Sheet	Posting
5631	Purchase VAT 10 %	Balance Sheet	Posting

Creation of simple Accounting Schedule

Name:

Row No.	Description	Totaling Type	Totaling	Row Type
5610	Sales VAT 25 %	Posting Acc...	5610	Net Change
5611	Sales VAT 10 %	Posting Acc...	5611	Net Change
5630	Purchase VAT 25 %	Posting Acc...	5630	Net Change
5631	Purchase VAT 10 %	Posting Acc...	5631	Net Change

For sake of simplicity change manually row numbers !!!
New lines can be manually added by Ctrl+Insert.



See next slide

Creation of simple Accounting Schedule-final calculation line

Name:

Row No.	Description	Totaling Type	Totaling	Row Type	Amount Type	Show	
	Sales VAT	Posting Acc...		Net Change	Net Amount	Yes	
SV25	Sales VAT 25 %	Posting Acc...	5610	Net Change	Net Amount	Yes	
SV10	Sales VAT 10 %	Posting Acc...	5611	Net Change	Net Amount	Yes	
TS	Total VAT Sales	Formula	SV25+SV10	Net Change	Net Amount	Yes	
	Purchase VAT	Posting Acc...		Net Change	Net Amount	Yes	
PV25	Purchase VAT 25 %	Posting Acc...	5630	Net Change	Net Amount	Yes	
PV10	Purchase VAT 10 %	Posting Acc...	5631	Net Change	Net Amount	Yes	
TP	Total VAT Purchase	Formula	PV25+PV10	Net Change	Net Amount	Yes	
		Posting Acc...		Net Change	Net Amount	Yes	
	Difference	Formula	TS-(-TP)	Net Change	Net Amount	Yes	

Overview

General

Account Schedule Name:

View by:

Column Layout Name:

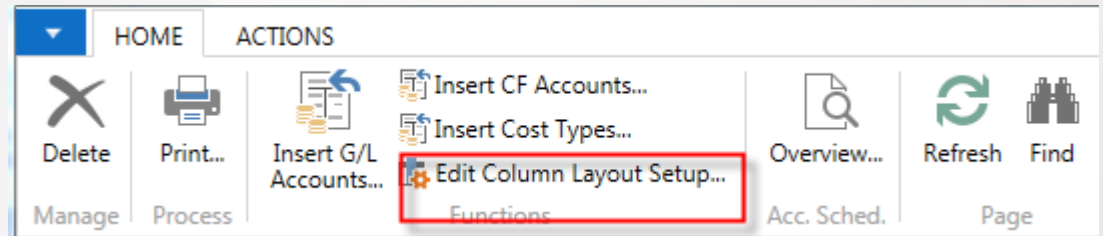
Date Filter:

Show Amounts in Add. Reporting Currency:

Row No.	Description	Net Change Debit	Net Change Credit	Balance at Date Debit	Balance at Date Credit
SV10	Sales VAT 10 %		1 923,05		6 846,06
TS	Total VAT Sales		4 554,75		410 590,27
	Purchase VAT				
PV25	Purchase VAT 25 %	9 022,40		242 893,14	
PV10	Purchase VAT 10 %	11,05		555,91	
TP	Total VAT Purchase	9 033,45		243 449,05	
	Difference	4 478,70			167 141,22

Data used for Accounting Schedule creation

-  G/L Entries
-  Budget Entries

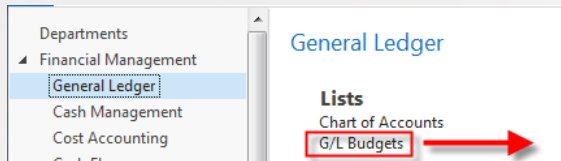


Name:

Column No.	Column Header	Column Type	Ledger Entry Type	Amount Type	Formula	Show Opp...	Comparison Date Formula	Show	Rounding Factor
A	Net Change	Net Change	Entries	Net Amount		<input type="checkbox"/>		Always	None
B	Budget	Net Change	Budget Entries	Net Amount		<input type="checkbox"/>		Always	None
C	Variance	Formula	Entries	Net Amount	A-B	<input type="checkbox"/>		Always	None
D	A-B	Formula	Entries	Net Amount	A / B * 100	<input type="checkbox"/>		Always	None

Above You can see above one of selected and pre-set Column used in our demo database

How a budget entries are created



CRONUS International Ltd. ▶ Departments ▶ Financial Management ▶ General Ledger ▶ G/L Budgets

HOME

New Edit List Delete Edit Budget OneNote Notes Links Refresh Clear Filter Find

CRONUS International Ltd

Departments

▲ Financial Management
 General Ledger
 Cash Management
 Cost Accounting
 Cash Flow
 Receivables
 Payables

G/L Budgets

Type to filter (F3)

Name	Description	Budget Dimension...	Budget Dimensio...	Budget Dimensio...	Budget Dimensio...	Bloc...
2015	2015 budget					<input type="checkbox"/>
2016	2016 budget	AREA	SALESCA...			<input type="checkbox"/>

How a budget entries are created

2016

General

Budget Name: 2016 View by: Week
 Show as Lines: G/L Account Rounding Factor: None
 Show as Columns: Period Show Column Name:

Budget Matrix

Balance Find Filter Clear Filter

Code	Name	Budgeted Amount	4.2016	5.2016	6.2016
8000	Operating Expenses				
8100	Building Maintenance Expenses				
8110	Cleaning	160,00			
8120	Electricity and Heating	500,00	130,00	140,00	110,00



Marked field are entered manually. When you lookup from this values (chosen one) you will get budget entry

G/L Budget Entries

Type to filter (F3) Budget Name →

Filter: 2016 • 8120 • 01.02.16..07.02.16

Budget Name	Date	G/L Accou...	Description	Department Code	Project Code	Area Code	Salescampa... Code	Amount	Entry No.
2016	1.2.2016	8120						140,00	1027

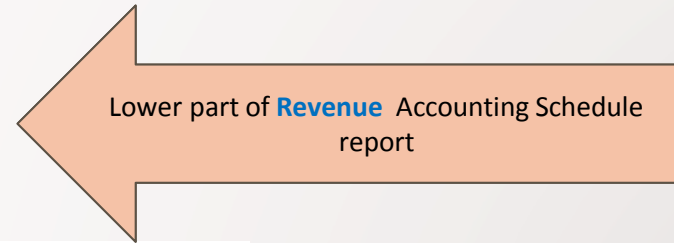
Design for Revenue Accounting Schedule (Overview -> next slide)

Name:

Row No.	Description	Totaling Type	Area Code Totaling	Totaling	Row Type	Bold	Amount Type
	REVENUE	Posting Accounts			Net Change	<input checked="" type="checkbox"/>	Net Amount
		Posting Accounts			Net Change	<input type="checkbox"/>	Net Amount
	Sales of Retail	Posting Accounts			Net Change	<input type="checkbox"/>	Net Amount
11	Sales, Retail - Dom.	Posting Accounts		6110	Net Change	<input type="checkbox"/>	Net Amount
12	Sales, Retail - EU	Posting Accounts		6120	Net Change	<input type="checkbox"/>	Net Amount
13	Sales, Retail - Export	Posting Accounts		6130	Net Change	<input type="checkbox"/>	Net Amount
14	Job Sales Adjmt, Retail	Posting Accounts		6190	Net Change	<input type="checkbox"/>	Net Amount
15	Sales of Retail, Total	Total Accounts		6195	Net Change	<input type="checkbox"/>	Net Amount
		Posting Accounts			Net Change	<input type="checkbox"/>	Net Amount
	Revenue, Total	Posting Accounts		6110..6195	Net Change	<input checked="" type="checkbox"/>	Net Amount
	Revenue, no Area code, Total	Posting Accounts	"	6110..6195	Net Change	<input type="checkbox"/>	Net Amount
	Revenue Area 10..30, Total	Posting Accounts	10..30	6110..6195	Net Change	<input type="checkbox"/>	Net Amount
	Revenue Area 40..85, Total	Posting Accounts	40..85	6110..6195	Net Change	<input type="checkbox"/>	Net Amount

Dimension AREA

Revenue, no Area code, Total	Posting Accounts	"
Revenue Area 10..30, Total	Posting Accounts	10..30
Revenue Area 40..85, Total	Posting Accounts	40..85



Dimension Value List | Code

Code	Name	Dimension Value Type
10	Europe	Begin-Total
20	Europe North	Begin-Total
30	Europe North (EU)	Standard
40	Europe North (Non EU)	Standard
45	Europe North, Total	End-Total
50	Europe South	Standard
55	Europe, Total	End-Total
60	America	Begin-Total
70	America North	Standard
80	America South	Standard
85	America, Total	End-Total



Another setup and overview Accounting Schedule from selected demo version ones I.

General

Account Schedule Name: REVENUE ▼ View by: Year

Column Layout Name: BUDGANALYS ▼ Date Filter: 01.01.16..31.12.16

Show Amounts in Add. Reporting Currency:

Row No.	Description	Net Change	Budget	Variance%
	REVENUE			
	Sales of Retail			
11	Sales, Retail - Dom.	-9 814,80	-9 410,00	4,30
12	Sales, Retail - EU	-43 878,57	-42 560,00	3,10
13	Sales, Retail - Export	-16 710,20	-16 040,00	4,18
14	Job Sales Adjmt, Retail			-100,00
15	Sales of Retail, Total	-70 403,57	-68 010,00	3,52

Revenue and Budget Chart

Design for Income & Expense Chart (overview->next slide)

Name:

Row No.	Description	Totaling Type	Totaling	Row Type
10	Total Revenue (Credit)	Total Accou...	6995	Net Change
11	Total Revenue	Formula	-10	Net Change
20	Total Goods Sold	Total Accou...	7995	Net Change
30	Total External Costs	Total Accou...	8695	Net Change
40	Total Personnel Costs	Total Accou...	8790	Net Change
50	Total Depr. on Fixed Assets	Total Accou...	8890	Net Change
60	Other Expenses	Posting Acc...	8910	Net Change
70	Total Expenditure	Formula	-20..60	Net Change
80	Earnings Before Interest	Formula	11+70	Net Change

Another setup and overview Accounting Schedule from selected demo version ones II.

General

Account Schedule Name: I_INCEXP View by: Year

Column Layout Name: PERIODS Date Filter: 01.01.16..31.12.16

Show Amounts in Add. Reporting Currency:

Row No.	Description	CURRENT PERIOD	CURRENT PERIOD - 1	CURRENT PERIOD - 2
10	Total Revenue (Credit)	-116 281,20	-781 403,91	-766 348,65
11	Total Revenue	116 281,20	781 403,91	766 348,65
20	Total Goods Sold	112 963,46	415 526,95	286 332,53
30	Total External Costs	1 043,76	48 148,18	48 796,52
40	Total Personnel Costs	1 000,27	130 781,55	161 492,71
50	Total Depr. on Fixed Assets		290 140,13	1 740,00
60	Other Expenses	112,33	90,66	152,74
70	Total Expenditure	-115 119,82	-884 687,47	-498 514,50

Income & Expense Chart



THANKS FOR YOUR ATTENTION AND TIME