

# Chart of accounts

## Chart of accounts – general information

Chart of accounts is a set of all posting accounts used in a given entity, associations between them and operations which can be executed on them.

Characteristics of a chart of accounts:

- it is separate for each center of *Company* type
- each account's number can be alphanumeric
- it is possible to create any number of charts of accounts
- documents can be posted on a general account only if such an account does not have any subsidiary accounts
- a subsidiary account can have sub-subsidiary accounts
- posting can be performed only on an account at the lowest level
- accounts can be kept in different currencies

The chart of accounts is available from the level of *Accounting*, upon clicking on [**Chart of Accounts**] button.

A chart of accounts can be displayed as:

- **Tree** – hierarchical structure
- **List** – flat structure

Number	Name	Type	Currency
011	Środki trwałe	Assets	EUR
011-0	Grunty	Assets	EUR
011-1	Budynki i lokale	Assets	EUR
011-2	Urządzenia techniczne i maszyny	Assets	EUR
011-3	Środki transportu	Assets	EUR
011-4	Inne środki trwałe	Assets	EUR
014	Maszyny i urządzenia przeznaczone do montażu	Assets	EUR
015	Środki trwałe przejęte w leasing	Assets	EUR
015-2	Urządzenia techniczne i maszyny	Assets	EUR
015-3	Środki transportu	Assets	EUR
015-4	Inne środki trwałe	Assets	EUR
020	Wartości niematerialne i prawne	Assets	EUR
020-1	Koszty zakończonych prac rozwojowych	Assets	EUR
020-2	Wartość firmy	Assets	EUR
020-3	Inne wartości niematerialne i prawne	Assets	EUR
031	Udziały i akcje	Assets	EUR
031-1	Jednostek powiązanych	Assets	EUR
031-2	Pozostałych jednostek	Assets	EUR
033	Długoterminowe papiery wartościowe	Assets	EUR
033-1	Jednostek powiązanych	Assets	EUR
033-2	Pozostałych jednostek	Assets	EUR
034	Inne długoterminowe aktywa finansowe	Assets	EUR

Chart of accounts displayed in the form of a tree

The list contains standard buttons which have been described in article <<Standard buttons>> and, additionally:

- **[Add Account On The Same Level]** – allows for adding an account on the same level as selected account
- **[Add Account On Lower Level]** – allows for adding an account which is subordinate to selected account. The button is inactive, if posting has been initiated on selected account or that account is a currency account.
- **[Edit Account]** – allows for displaying account parameters
- **[Delete Account]** – allows for deleting an account A book account can be deleted if it has not yet been used in the system, e.g. on a single-sided entry, accounting note, cash/bank transaction (as a contra account).
- **[Collapse All]** – in case of a tree structure, it allows for reducing chart of accounts to general accounts
- **[Expand All]** – in case of a tree structure, it allows for expanding a chart of accounts to a form including both general and subsidiary accounts
- **[Journal Entries]** – allows for displaying [journal entries for selected accounts](#)
- **[Trial Balance]** – allows for calculating <<trial balance>> for selected account

- **[Clearings]** – allows for displaying the list of clearings for selected account. The list of clearings can be displayed only for an account at the lowest level.
- **[Chart of Accounts Wizard]** – allows for generating a model chart of accounts. The button is available until the first book account is added.
- **[Export]** and **[Import]** – allow for exporting and importing a chart of accounts
- **[Update Chart of Accounts]** – allows for updating chart of accounts basing on the previous accounting period. The system transfers only those accounts, which have parameter *Create an account in the next period* checked and do not exist in the current period. When updating a chart of accounts, <<account numbering schemes>> are transferred as well. The system updates associations on account form in accordance with the definition of numbering schemes.

## Filtering chart of accounts

The following fields are visible in the chart of accounts window:

- **Enter the searched account number..., Enter the searched account name...** – enables quick searching for accounts by entering its number or name. Then, the system automatically highlights the searched account on the chart of accounts.
- **Only Active** – allows for reducing the chart to accounts marked as Active
- **Current Accounting Period** – shows the current accounting period for which the chart of accounts is displayed. It cannot be edited.

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>

Additional filtering options on chart of accounts:

- **Accounts** – allows for displaying or hiding accounts (checked parameter *Excluding*) containing the phrase entered in the field.

#### Hint

A sequence of characters entered in the Accounts field is considered by the system as an entire expression and not as particular digits or letters.

#### Example

If nothing is selected in fields *From Account* and *To Account* and the sequence "5\*" is entered in the accounts option – accounts of the group 5 will be displayed

If account number 401 is selected in the field *From Account* and 550 is selected in field *To Account*, and the number "01" is entered in the accounts option– the accounts of the group 4 and 5 with "01" sequence in their number will be displayed.

If account number 401 is selected in the field *From Account* and 550 is selected in the field *To Account*, and the number "1" is entered in the account options – an empty list will be displayed, there are no accounts fulfilling such criterion.

- **Level** – allows for defining level by which accounts should be filtered. Available values: *All* (list without limits), *1* (accounts from level1), *2* (accounts from level 1 and 2) etc. *Only directory accounts, The lowest level.*
- **Type** – allows for filtering of accounts by their type. Available values: *All, Balance sheet and Nominal, Balance sheet, Nominal, Off-balance, Clearing.*
- **Range of accounts** – the user may strictly specify a range of accounts that must be displayed
- **Include directory accounts** – if checked, the system includes analytical directory accounts while filtering. If unchecked, the system will not include the directory

accounts. Upon unchecking of the parameter, the system displays only directory accounts (subsidiary directory accounts are not displayed).

## Note

Upon checking parameter Include directory accounts and selecting option *The lowest level* in *Level* field, there are general directory accounts displayed in the chart of accounts along with their subsidiary accounts associated with specific directory value, e.g. a specific customer/vendor.

## Trial balance for selected account

To calculate trial balance for selected account, it is necessary to select it on the list and click on the button **[Trial Balance]** placed in *Statements* group of buttons. A window of trial balance for selected account is opened.

The screenshot shows a software window titled "Trial Balance" with a light blue background. It is divided into two main sections: "Periods" and "Trial Balance".

**Periods Section:**

- Accounting Period: 2020 (dropdown menu)
- Partial Period: (dropdown menu)
- Start Date: 01/08/2020 (calendar icon)
- End Date: 31/08/2020 (calendar icon)
- Currency: EUR (dropdown menu)
- Include unconfirmed

**Trial Balance Section:**

	DR	CR
Current Activity:	0.00	0.00
Previous Activity:	0.00	0.00
Opening Balance of the Current Period:	0.00	
Ending Balance	0.00	

Window of trial balance for selected account

Calculation can be performed for selected accounting period, partial period, specific time interval, account currency. Calculation can include unconfirmed journal entries (checked parameter *Include buffer*).

To recalculate the statement, it is necessary to click on **[Recalculate]** button.

## Generating standard chart of accounts

With the use of the option of chart of accounts generation, it is possible to create a standard chart of accounts for a company.

<b>Ownership Form</b> <input checked="" type="radio"/> Joint Stock Company <input type="radio"/> Limited Liability Company <input type="radio"/> Partnership <input type="radio"/> Natural Person	<b>Type of Business</b> <input type="checkbox"/> Production <input checked="" type="checkbox"/> Commerce <input checked="" type="checkbox"/> Services  <b>Costs Registration</b> <input checked="" type="checkbox"/> In group 4 <input checked="" type="checkbox"/> In group 5
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Chart of accounts wizard form

When generating a chart of accounts, it is necessary to define parameters which affect the chart of accounts.

- Ownership Form
- Type of Business
- Cost Registration

## Import and export of chart of accounts

The system allows from importing a chart of accounts from an XML or XLS file. The file containing chart of accounts can be used for creating accounts in different accounting periods.

[Alert]The system blocks the possibility of importing the chart of accounts if the chart of accounts already exists in the system and posting of journal entries on those accounts is in progress.

The system does not import already existing accounts and their child accounts. It displays the message “Failed to import some of the accounts because they already exist on the chart of accounts.”[/alert]

The chart of accounts will be imported only if it contains a valid data. If the import fails (e.g., account currency is not registered in the system), it is notified in the import log and the account is omitted.

In the system, it is also possible to export a chart of accounts to any XML or XLS file. The exported file is not connected with any accounting period.

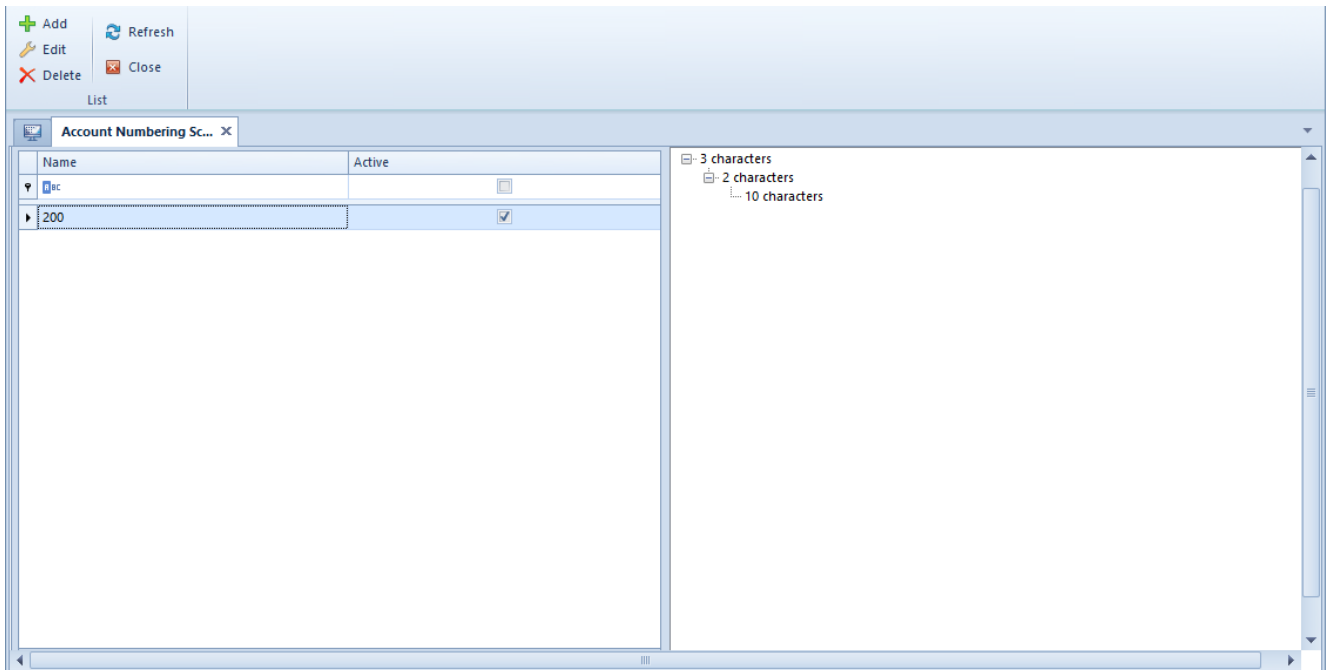
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## Account numeration

The system allows for defining structure of account number (number of characters) and attach the defined numeration schemes to particular general accounts.

Account numeration schemes are closely connected with an [accounting period](#) and [chart of accounts](#) defined in it. In each accounting period it is possible to define different account numeration schemes. Moreover, when transferring/updating the chart of accounts, numeration schemes are copied from previous accounting period.

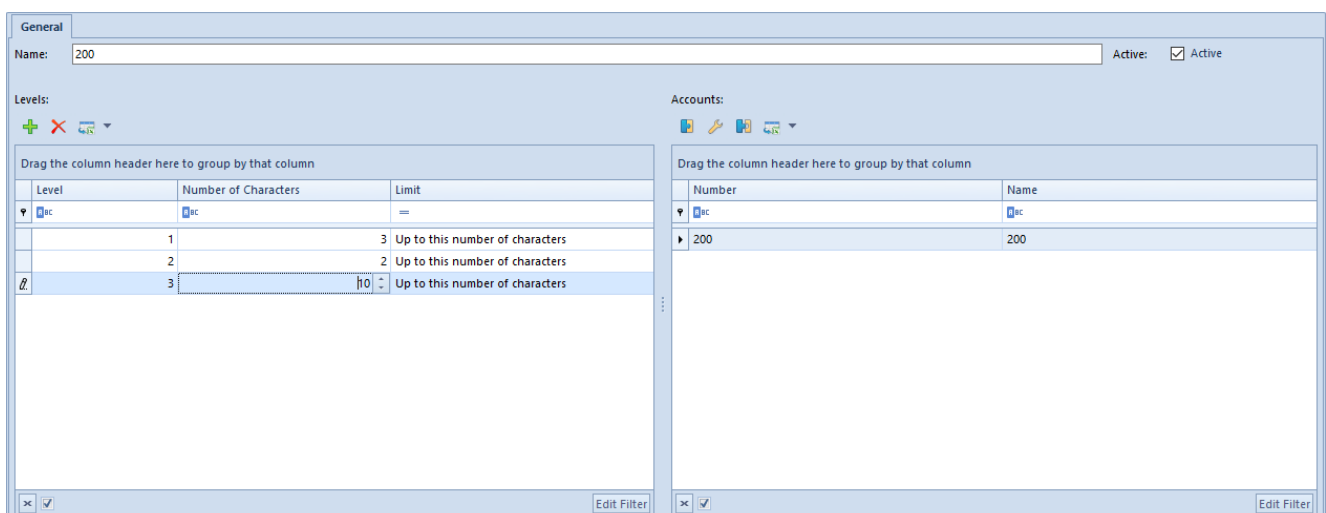
The list of account numeration schemes is available in menu *Configuration* → *Accounting* → *Account Numeration*.



## List of account numeration schemes

The list of account numeration schemes is composed of section *Account Numeration Schemes*, which presents a list of defined numeration schemes and *Example of Account Numeration*, which presents the preview of the structure of a selected numeration scheme.

To add a new numeration scheme, it is necessary to select [Add] button. A form of a new numeration will appear, where it is possible to determine number of characters on each level of account and select general accounts to which a given scheme will apply.





## Account numeration scheme form

The form is composed of the following elements:

**Name** – field used to enter a name of a given numeration

**Active** – parameter used to uncheck the activity of a numeration scheme. When deactivating a numeration scheme with accounts assigned to it, a user decides whether the associations with book accounts should be deleted as well. An inactive numeration scheme will not be displayed on the list of numeration schemes selected from the level of a book account form.

**Levels** – table used to enter levels of accounts, composed of the following columns:

- **Level** – the system automatically enters numbers of levels. For general account it will be digit 1, for subsidiary account – successive numbers.
- **Number of Characters** – number of characters possible to define on individual levels of an account. The value of the column can be from 1 to 50.
- **Limit** – available options:
  - *Up to this number of characters* – after selecting a given value, it will be possible on a given account level to add exactly as many characters as it was selected in the field with number of characters
  - *Up to this number of characters* – after selecting a given value, it will be possible on a given account level to add exactly as many characters as it was selected in the field with number of characters (neither more nor less).

### Note

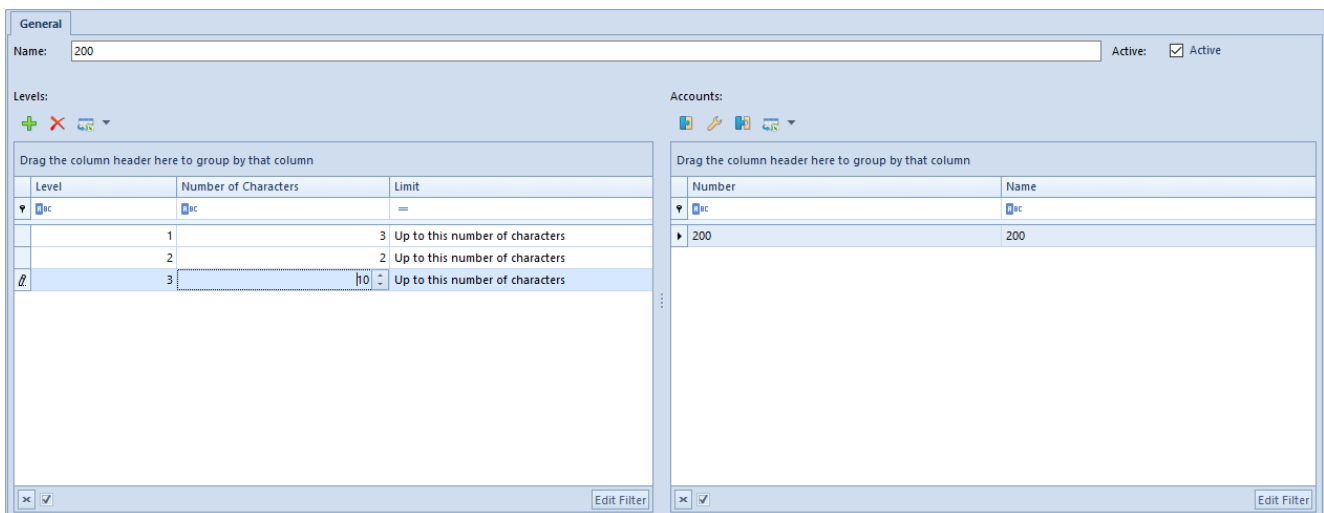
In number of a currency account, currency symbol and separator “-”, used for distinguishing sub-subsidiary currency accounts,

are not included in the number of characters.

Number of characters specified in a numeration scheme is superior to number of characters specified in configuration of directory accounts.

**Accounts** – table used to indicate accounts for which a given numeration scheme should be valid.

A numeration scheme can be assigned to an <<account>> also from the level of the account form, in tab *Additional*. Deleting an account from a chart of accounts results in its automatic deletion from the numeration scheme form.



Numeration scheme on account form

### Note

A numeration scheme assigned to a general account is automatically assigned to its subsidiary accounts.

A numeration scheme to which accounts have been assigned can be modified, but cannot be deleted. Modification of numeration scheme can be performed, if from the level of *System* → *Configuration* → *Accounting*, for the option *Account numeration control*, option *Don't control* or *Warn* has been selected.

Numeration scheme of a given account can be modified at any moment. A new scheme applies to newly added accounts. Numeration of already existing accounts is not verified, the system only displays an information regarding inconsistency

between an account number and newly selected numeration scheme, but it is possible to assign such scheme regardless of setting of account numeration control.

The functionality of numeration schemes allows for defining the form of the control of the correctness of an account number. When adding or modifying an account whose number does not fulfill conditions defined in numeration scheme assigned to it, the system displays an appropriate message depending on selected value of the parameter *Account numeration control* (*System* → *Configuration* → *Accounting* → section *Chart of Accounts*).

The control of the correctness of an account number is carried out when:

- adding an account from different levels (e.g. from the level of a journal entry, opening balance, accounting note)
- editing an account

#### Note

When editing an account whose number does not fulfill conditions specified in numeration scheme assigned to it and in the system configuration, in the parameter *Account numeration control*, value *Block* is checked, the system displays an appropriate message and allows for saving such an account.

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## **Adding accounts**

### **Adding accounts**

#### Note


Adding accounts in French and Spanish version of the system has been described in article <<Chart of accounts in French and Spanish version>>.

The possibility of reading, modifying and deleting accounts depends on granting given operator group appropriate permissions to object *General Account/Subsidiary Account* (*Configuration* → *Company Structure* → *Operator Groups* → edition of a given operator group → tab *Objects*).

To add an account, from the level of *Accounting* → *Chart of Accounts*, it is necessary to select the button [**Add Account On The Same Level**] or, when adding a subsidiary account [**Add Account On Lower Level**]. A form with fields to be filled in is opened.

The form of an account is composed of the following elements:

## **Tab *General***

General	Additional	Associated Accounts	Analytical Description	Attributes	Availability	Change History
Number:	011				<input checked="" type="checkbox"/> Active	
Name:	Fixed Assets		Language:		English	
Account Type:	Assets	<input type="checkbox"/> Clearing account				
Balance Control:	Without Control					
Currency:	EUR					
<input type="checkbox"/> Directory account						

Tab General on account form

**Number** – field used to insert a unique account number. The maximum value of this field is 50 (along with “-” characters). Mandatory field. In the case of a subsidiary account, first part of the number is completed automatically by the system on the basis of the parent account and the second part is completed by a user.

#### Note

The system disables entering character “-” in account number (it is added automatically by the system to numbers of subsidiary accounts). It is also recommended to avoid entering special characters: \*, ?, ‘, % and spaces.

**Name** – mandatory field. It is possible to define account name

in different languages available in the system (*Configuration → Generic Directories → General → Languages*). When adding an account, its name has to be completed in the system language version in which the user is currently logged in. Account name is always displayed in the language in which the logs in to the system. If the account name has not been defined in the logged-in language, it is displayed in the system language (database language).

**Account Type** – parameter defining account type. Available values: *Assets, Liabilities, Assets Liabilities, Costs, Revenues, Costs Revenues, Off Balance-Sheet* The list of account types depends on language version.

**Balance Control** – parameter used to specify whether the account must be subject to balance control. It means that the system will be checking whether the account balance is registered on the right side. In case of discrepancy, the user will receive an appropriate message.

**Currency** – allows for selecting account currency. The currency can be changed until the first subsidiary account or single-sided entry is added to a given account. By default, it is system currency of a company within which an account is being added.

### Example

In the system, there is an account in the system currency. For such general account, it is possible to create a subsidiary account both in the system currency and in other currencies.

012	Fixed Assets	Assets	EUR
012-1	012-1	Assets	EUR
012-1-1	012-1-1	Assets	USD
012-1-2	012-1-2	Assets	PLN

### Note

It is not possible to add accounts on a lower level to currency accounts.

**Dictionary Account** – after selecting this parameter, it is

possible to determine the directory of the account (available values: *Customers/Vendors, Items, Employees, Warehouses, Institutions, Banks, VAT Rates, fixed assets*). If parameter *Add general directory accounts* is unchecked in the system configuration, the user can associate the account with particular entity on the level of its subsidiary account. If the parameter is checked, it is only possible to associate the account with particular entity on the level of general account.

**Range of numbers from [] to []** – fields available for generic directory account when the numeration is created basing on range of numbers. Detailed information regarding the functionality can be found in article <<Directory accounts>>.

**Clearing Account** – if the parameter is checked, the account becomes a clearing account. In case of a subsidiary account, the clearing type is marked the same way as on a general account and it is not editable. In case of a generic account, the parameter is not editable, if a subsidiary account has been added to it or the account has been already used in the system.

**Active** – unchecking the parameter deactivates the account and makes it impossible to add journal entries to it.

#### Note

If general account contains subsidiary account(s), the system does not allow the change of:

- General account number
- General account's currency
- Parameter *Clearing Account*
- Parameter *Directory Account*

# Tab *Additional*

The screenshot shows the 'Additional' tab of an account form. It features the following elements:

- Navigation tabs: General, **Additional**, Associated Accounts, Analytical Description, Attributes, Availability, Change History.
- Checkboxes:
  - Transfer the opening balance
  - Create an account in the next period
- Input fields:
  - Numeration Scheme: A dropdown menu with a search box.
  - Account number to be transferred: 011
  - Account no. in the next period: (disabled field)
  - Description: A large text area.

Tab Additional on account form

**Transfer the opening balance** – parameter specifying whether the ending balance should be transferred into a new accounting period as the <<opening balance>>.

**Create an account in the next period** – parameter specifying whether an account along with all of its assigned accounts should be transferred to the new [accounting period](#).

**Account number to be transferred** – account number which will be given to the account upon transferring the chart of accounts to subsequent accounting period.

**Account No. in the Next Period** – allows for associating accounts at the end of accounting periods. If a subsequent accounting period is not defined in the system, the field is not editable.



**Description** – in this field it is possible to enter additional notes to the added account

**Numeration Scheme** – numeration scheme assigned to a given account. Detailed description of the functionality can be found in article [Account numeration](#).

Note

Numeration schemes can be determined only on a general account level. Subsidiary accounts inherit the numeration scheme from the parent account, without possibility to change it.

## ***Tab Associated Accounts***

This tab contains a list of all the accounts associated with a given account within particular [accounting periods](#). It is particularly important in case of transferring of the [chart of accounts](#) and <<opening balance>> into the following accounting period. Association of accounts is also important in case of making clearings at the end of one accounting period and beginning of another.

## ***Tab Analytical Description***

In the system, it is possible to add an analytical description at a journal entry level, which later can be transferred to a journal entry or an accounting note. Detailed description of the functionality can be found in article <<Analytical description on accounting documents>>.

## ***Tabs Attributes and Change History***

Detailed description of tabs can be found in article <<Tab Discount Codes, Analytical Description, Attributes, Attachments and Change History>>.

## ***Tab Availability***

This tab allows for differentiating the access to individual accounts. Managing of availability takes place at general account level – subsidiary accounts inherit these settings without possibility to change them.

It is possible to specify owner of an account as well as centers in which it will be available.

Restrictions concerning availability of individual account:

- Chart of accounts and trial balance is limited to accounts available in a current center
  - <<Trial balance>> displays only the data of accounts available in a current center
  - It is not possible to preview an accounting document if it includes a posting to an account which is not available in a current center; the rule applies to the following documents:
    - [Journal entries](#)
    - [Accounting notes](#)
    - <<Opening balance>>
  - [List of journal entries](#) on account displays only those posting operations which are registered on available accounts
  - It is not possible to generate an unposted entry and post through a scheme containing an item with account not available in a current center
-

# Directory accounts

## Directory accounts – general information

Each company has its own [accounting periods](#) and chart of accounts, so a user can configure directory accounts for each company separately. Configuration of directory accounts saved in a center of Company type applies to all its child centers.

### Note

The system controls uniqueness of account type names within one company.

Directory accounts are the ones with an assigned directory of values.

- Customers/Vendors
- Items
- Employees
- Warehouses
- Institutions
- Banks
- VAT Rates
- Fixed Assets

Directory accounts can be defined either from the level of the tab *Configuration → Accounting → Directory Accounts* or from the level of *Configuration → Generic Directories → group: Types of directory accounts*

## Directory accounts numeration

When directory accounts are configured from the level of *Configuration → Accounting → Directory Accounts*, it is possible to determine their numeration scheme.

Subsidiary directory accounts can be created on the basis of the following criteria:

- Code
- ID
- Range of numbers
- Name
- Symbol
- Value
- Inventory Number

These parameters are specified for all the directories separately.

Entity	Type of Subsidiary Accounts	Number of Characters
Customer/Vendor	Code	
Item	Code	
Employee	Code	
Warehouse	Code	
Institution	Code	
Bank	Code	
VAT Rates	Symbol	
Fixed Assets	Code	

Directory accounts numeration window

**Entity** – specific directory of values

**Type of Subsidiary Account:**

- **ID** – subsidiary account created on the basis of the unique ID of the object of the following type
  - Customer/Vendor
  - Item
  - Employee
  - Warehouse
  - Institution
  - Banks
  - Fixed Asset
- **Code** – subsidiary account created on the basis of the unique code/symbol
  - Customer/Vendor
  - Item
  - Employee

- Warehouse
- Institution
- Bank
- Fixed Asset
- **Range of Numbers** – subsidiary account created on the basis of the given range of numbers

In order to create an account in this way, follow these steps:

- in chart of accounts create an account for which the range of number must be set
- in directory accounts mark that the subsidiary accounts will be built on the basis of the range of numbers
- return to the form of the account on the chart of accounts, determine the range of numbers
- return to the forms of the directory accounts to determine the same range of numbers
- **Name** – a subsidiary account for VAT rates created on the basis of name of VAT rate, e.g., A 23%
- **Symbol** – a subsidiary account for VAT rates created on the basis of symbol of VAT rate, e.g., A
- **Value** – a subsidiary account for VAT rates created on the basis of value of VAT rate, e.g., 23%
- **Inventory Number** – a subsidiary account for fixed assets is created on the basis of the inventory number from the <<form of fixed asset>>

**Number of Characters** – field containing a numeric value. It informs about the length of an account number. It indicates the number of zeros with which the number of the subsidiary account will be completed to obtain the declared length. This field is active only in case of selecting the option *ID*, whose default value is 5, the minimum value is 4 and the maximum value is 50 or option *Value*, whose default value is 2, the minimum value is 1 and the maximum value is 5

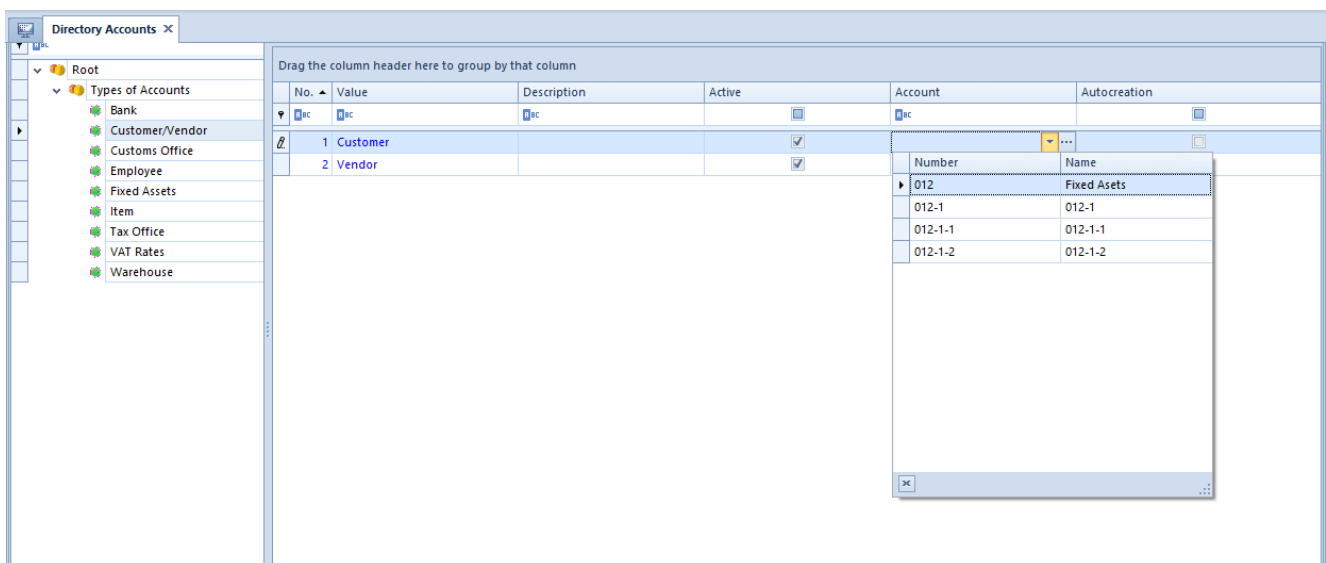
Note

If it is set to create accounts by ID or the range of numbers, the account names are followed by entity code in order to localize the entity (because a number does not always tell about it).

## Types of dictionary accounts

The list of directory account types is dynamically developed based on institution types which are defined by a user from the level of <<generic directories>> (*Configuration* → *Generic Directories* → *General group*).

On the level of definition of a given type of directory account, it is possible to determine a fragment of account number and to specify whether the account must be created automatically when saving the form of a given object, i.e. customer/vendor form.



Types of directory accounts window with selected type Customer

**Value** – name of directory account type

**Active** – parameter specifying whether a given type of account is used in the system

**Account** – account for which subsidiary accounts should be created. If the selected account is not a directory account, the system will display a proper message. It will be still

possible to save such account.

**Autocreation** – parameter determining if the account of the object of given type must be created automatically when adding the object. If checked, the option *Create account* will be enabled on the form of the object for a given type of account.

## Scenarios of creating directory accounts

Directory accounts can be added manually or automatically from the level of the opening balance documents, accounting notes and journal entries, as well as when posting documents with the use of posting schemes.

### Note

When adding a subsidiary directory account, if the directory name contains “-” character, it will be replaced with “\_” character.

## Manual creation of a general account associated with a directory

- From the level of *Accounting* → *Chart of Accounts*, select the **[Add Account On The Same Level]** button in the *List* button group
- In the opened account form, fill in the mandatory fields and check the parameter *Directory Account*
- Select type of directory account which should be created. Available values: *Customers/Vendors, Items, Employees, Warehouses, Institutions, Banks, VAT Rates, Fixed Assets*
- Save the account

## Manual creation of a subsidiary directory account

- On the chart of accounts mark general directory account
- Click **[Add Account on Lower Level]** in the *List* button group. A subsidiary directory account form will be opened

- Select directory account type (depending on the directory)
- Select customer/vendor by clicking [**Customers/Vendors**] button (button name depends on directory selected on the subsidiary account). After selecting the button, the list of customers and vendors defined in the system will be opened, from which it is necessary to select a specific customer/vendor.
- The name of the selected customer/vendor will be displayed in the account number field, if in directory account configuration the option of creating customer/vendor accounts by code is selected. If the option of creating customer/vendor accounts by ID is selected, in the field Number the customer/vendor ID in the database is displayed.
- Account name will be automatically filled in with the customer/vendor name



General	Additional	Associated Accounts	Analytical Description	Attributes	Availability
Number:	201	-	COMARCH	<input checked="" type="checkbox"/> Active	
Name:	Comarch S.A.		Language:	English	
Account Type:	Assets	<input type="checkbox"/> Clearing account			
Balance Control:	Without Control				
Currency:	EUR				
Directory Account Type:	<undefined>				
<input checked="" type="checkbox"/> Directory account	Customers/Vendors	Comarch S.A.			

Subsidiary account of directory type for a single customer/vendor

- Save the account

## Automatic creation of a subsidiary account of directory type through a journal entry document

- From the level of *Accounting* → *Ledger*, add a journal entry with the use of the [Add] button placed in the *List* button group. A [journal entry form](#) will open, where it is necessary to fill in the mandatory fields.
- To add an item to cost allocation in table, it is necessary to click on [Add Through Form] button placed in *Items* group of buttons. A single-sided entry form

appears.

The screenshot shows a software interface for creating a subsidiary account. It features several sections: 'General' with fields for 'No.' (AUTO), 'Document Number', 'Customer/Vendor' (Comarch S.A.), 'Account DR' (201-COMARCH), 'Account CR', 'Amount' (120.00 EUR), 'Date of Transaction' (28/08/2020), 'Date of Issue' (28/08/2020), 'Description', and 'VAT Rate'. There is also an 'Entity' field set to 'Comarch S.A.' and a 'Create account' checkbox.

### Single-sided entry form

- In Customer/Vendor field, choose customer/vendor for which a subsidiary account should be created
- In fields: *Account DR/Account CR*, select general/subsidiary account for which a customer's subsidiary account has to be created. Newly created accounts are displayed in green.
- Save the account

### Automatic creation of a subsidiary account of directory type through an opening balance

- From the level of *Accounting* → *Opening Balance*, add an OB document with the use of the **[Add]** button placed in the *List* button group. An opening balance form appears.
- Click on **[Add Through Form]** button placed in *Items* group of buttons. An opening balance form appears.

The screenshot shows the 'Opening Balance Item' form. It has tabs for 'Amounts', 'Payments', and 'Attributes'. The 'Account' field is set to '201-COMARCH'. There are 'Amount DR' (9,000.00 EUR) and 'Amount CR' (0.00 EUR) fields. A 'Create account' checkbox is present. The 'Customer/Vendor' field is set to 'Comarch S.A.'.

### Opening balance item form

In field Account, select general/subsidiary account a

subsidiary account should be created for and check parameter Create account

In *Customer/Vendor* field, choose customer/vendor for which a subsidiary account should be created

Upon completing the mandatory fields and clicking [**Save**], a message informing that the account was created automatically will be displayed. Newly created accounts are displayed in green.

## **Manual creation of a general account of directory type**

### Hint

To be able to create a general directory account for a single *Customer/Vendor, Item, Employee, Warehouse, Institution, Bank, VAT rate and Fixed Asset*, parameter *Add general directory accounts* must be checked in the system configuration

- From the level of *Accounting* → *Chart of Accounts*, select the [**Add Account On The Same Level**] button in the *List* button group
- In the opened account form, fill in the mandatory fields and check the parameter *Directory Account*
- Select type of directory account which should be created. Available values: *Customers/Vendors, Items, Employees, Warehouses, Institutions, Banks, VAT Rates, Fixed Assets*
- After clicking [**Customers/Vendors**] button (button name depends on directory selected on the subsidiary account), select specific customer/vendor
- Save the account

## **Automatic creation of a subsidiary account of directory type when saving an object, e.g. customer form**

- On the chart of accounts, mark general directory account

for which a subsidiary account should be created (e.g. subsidiary directory account for customers/vendors)

- From the level of *Configuration* → *Accounting* → *Directory Accounts*, in tab *Account Types* select specific directory account type and assign number of subsidiary account created in the chart of accounts to the predefined value displayed on the list (e.g., for *Account Type: Customer/Vendor*, for option *Customer*). If *Autocreation* parameter is checked, subsidiary account will be automatically created when saving a form related with a given directory (e.g., a customer form).
- Add a new form related with a given directory (e.g., a customer form). If this is a vendor form, then the system suggests subsidiary account number in tab *Accounting* of its form
- Upon selecting the [**Save**] button for a given form, the subsidiary account for a single customer/vendor appears in the chart of accounts, if parameter *Create account* was checked. Checking/unchecking of the parameter *Create account* transfers the user to directory account type definition form.

#### Hint

The account is added only in an accounting period of the company in which the user is currently logged-in. In order to add a subsidiary directory account in other company, it is necessary to log in to that company and create and account from the level of a given directory, e.g. Customer/Vendor.

- The name of the selected customer/vendor will be displayed in the account number field, if in directory account configuration the option of creating customer/vendor accounts by code is selected. If the option of creating customer/vendor accounts by ID is selected, in the number the customer/vendor ID in the database is displayed.

## Note

Subsidiary accounts related with directory item are created if in *Account Type (Configuration → Accounting → Directory Accounts)* a directory account has been selected. If a regular account has been selected in *Account Type*, subsidiary accounts are not created automatically from the level of a specific directory item. In this case, on a directory item the system suggests an account uploaded from specific type of directory account.

## **Automatic creation of a subsidiary account of directory type when posting with a posting scheme.**

Creation of a subsidiary account of directory type associated with a given Customer/Vendor (Item, Employee, Warehouse, Institution, Bank, VAT Rate, Fixed Asset) with the use of a posting scheme – detailed description can be found in article <<Adding posting scheme>>

## **Automatic creation of a sub-subsidiary account to a directory account from the level of a cash-bank transaction**

- In *Configuration → Accounting* check the parameter *Currency accounts added as sub-subsidiary accounts*
- Add a general directory account for customers/vendors in the chart of accounts
- In *Configuration → Accounting → Directory Accounts*, in *Account Types* tab, assign the created general account to, for instance, *Customer* and check the parameter *Autocreation*
- Create a subsidiary directory account for a selected customer/vendor
- Add a cash-bank transaction in EUR. In field *Account* the system will suggest appropriate currency account. Upon checking the parameter *Create account* and clicking [**Save**], the suggested account is created in the chart of accounts
- Upon creating in the chart of accounts an account 201-

COMARCH-EUR and then adding a cash-bank transaction for COMARCH in system currency, account 201-COMARCH-USD is suggested in field *Account*.

#### Note

If there is account, e.g. 201-COMARCH-EUR created in the chart of accounts, it is not possible to post to 201-COMARCH account.

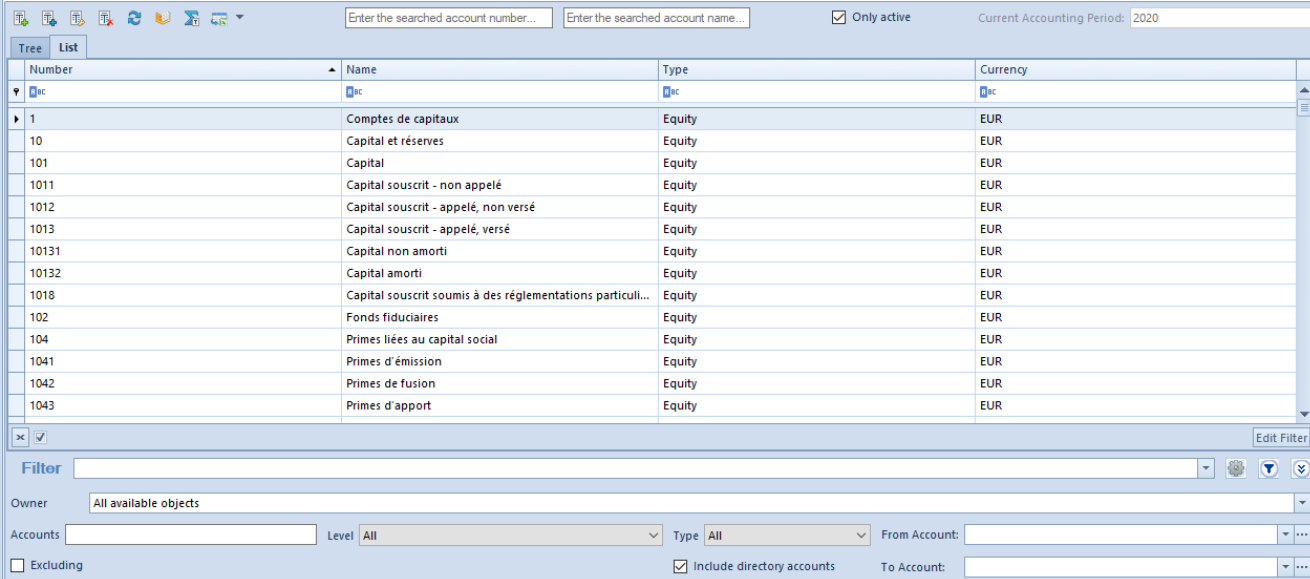
### **Automatic creation of a subsidiary currency account from the level of a cash-bank transaction**

- In *Configuration → Accounting*, the parameter *Currency accounts added as sub-subsidiary accounts* must be unchecked
  - Add a general directory account for customers/vendors in the chart of accounts
  - In *Configuration → Accounting → Directory Accounts*, in *Account Types* tab, assign the created general account to, for instance, Customer, and check parameter *Autocreation*
  - Create a subsidiary directory account for a selected customer/vendor
  - Add a cash-bank transaction in EUR. In field *Account* the system will suggest appropriate currency account. Upon checking the parameter *Create account* and clicking **[Save]**, the account is created.
  - Upon creating in the chart of accounts the account 202-COMARCH\_EUR and then adding a cash-bank transaction for COMARCH in the system currency, account 201-COMARCH is suggested in field *Account*.
-

# Chart of accounts in the French and Spanish system version

## Chart of accounts – general information

Accounting standards in France and in Spain differentiate general accounts and subsidiary accounts, as well as directory accounts associated e.g. with customers and vendors. The difference between Polish and French (Spanish) chart of accounts is the **lack of dash** separating particular **levels**. Each account level is determined with adequate number of characters.



Number	Name	Type	Currency
1	Comptes de capitaux	Equity	EUR
10	Capital et réserves	Equity	EUR
101	Capital	Equity	EUR
1011	Capital souscrit - non appelé	Equity	EUR
1012	Capital souscrit - appelé, non versé	Equity	EUR
1013	Capital souscrit - appelé, versé	Equity	EUR
10131	Capital non amorti	Equity	EUR
10132	Capital amorti	Equity	EUR
1018	Capital souscrit soumis à des réglementations particuli...	Equity	EUR
102	Fonds fiduciaires	Equity	EUR
104	Primes liées au capital social	Equity	EUR
1041	Primes d'émission	Equity	EUR
1042	Primes de fusion	Equity	EUR
1043	Primes d'apport	Equity	EUR

Filter: [ ]  
Owner: All available objects  
Accounts: [ ] Level: All Type: All From Account: [ ]  
 Excluding  Include directory accounts To Account: [ ]

## Structure of the French chart of accounts

For instance, account number 752: *Revenues from financial transactions*. The account was created on the highest level possible. The following levels are created by adding another number to given account number without dashes. The child accounts (i.e. accounts on lower level) against the account 753 are the following accounts:

- 7521
- 7522
- 7523
- 7524
- 7525

The account number 7521 has, in turn, the following child accounts assigned:

- 75211
- 75212

Similarly, subsidiary (child) accounts against the account 7522 are those starting from the number 7522 (which defines two upper levels). These accounts in this example are:

- 75221
- 75222

The multi-level structure of the chart of accounts in French version could be the following

- Level 1: **221**
- Level 2: **2213**
- Level 3: **22135**
- Level 4: **221358**
- Level 5: **2213581**

Creating a multi-level structure of the chart of accounts

A new level can be created by adding one or several characters (numbers) to the number of the parent account. The method of creating a multi-level structure of the chart of accounts will be presented on the example of creating a clearing account of directory type for customers and vendors.

- Creating a parent account number 402



General	Additional	Associated Accounts	Analytical Description	Attributes	Availability
Number:	40	402		<input checked="" type="checkbox"/> Active	
Name:	Fournisseurs		Language:	English	
Account Type:	Associated Parties	<input checked="" type="checkbox"/> Clearing account			
Balance Control:	Control Débit				
Currency:	EUR				
<input type="checkbox"/> Directory account					

Creating a clearing account

- Creating directory accounts on lower level

General	Additional	Associated Accounts	Analytical Description	Attributes	Availability
Number:	40	4021		<input checked="" type="checkbox"/> Active	
Name:	Fournisseurs		Language:	English	
Account Type:	Associated Parties	<input checked="" type="checkbox"/> Clearing account			
Balance Control:	Control Débit				
Currency:	EUR				
<input checked="" type="checkbox"/> Directory account	Customers/Vendors				

Directory account on lower level

This is an important step for providing a complete number of child account that is, the number containing the number of the parent account preceding the character which indicates a given level. In the example, the parent account number **402** is entered and the number **1** is “added” to it. The system automatically suggests number of the parent account (without possibility to change it) – the user only has to supplement it with appropriate sign of subsidiary account. This way, the account number 4021 is created and it is a child account (account on lower level) against the account 402.

- Assigning a directory account to customer or vendor

In tab *Accounting*, on the customer or vendor form, it is possible to refer to the chart of accounts and to select a proper directory account.

Default Accounts			
Account Type	Account Number	Account Name	Create Account
ec	ec	ec	<input type="checkbox"/>
Customer	401-COMARCH	Comarch SAS	<input type="checkbox"/>
Vendor	4021-COMARCH	Comarch SAS	<input type="checkbox"/>

Reference to a directory account on the customer form

The system suggests an account number with dash, however, upon checking the option *Create Account*, an account number 4011COMARCH (without dash) will be created.

402	Fournisseurs	Associated Parties	EUR
4021	Fournisseurs	Associated Parties	EUR
4021COMARCH	Comarch SAS	Associated Parties	EUR

Account on the chart of accounts

Directory account for a customer/vendor can also be created directly on the chart of accounts by filling in the fields with appropriate data. First, it is necessary to enter a complete account number – a sequence of characters COMARCH is added to the number of the existing directory account 4021. This way, the account number 4021COMARCH is created on the third level of the chart of accounts. Next, it is necessary to select a particular customer by clicking on the button **[Customer/Vendor]**.

General	Additional	Associated Accounts	Analytical Description	Attributes	Availability
Number:	4021	4021COMARCH		<input checked="" type="checkbox"/> Active	
Name:	Comarch SAS		Language:	English	
Account Type:	Associated Parties	<input type="checkbox"/> Clearing account			
Balance Control:	Control Débit				
Currency:	EUR				
Directory Account Type:	Fournisseur				
<input checked="" type="checkbox"/> Directory account	Customers/Vendors	Comarch SAS			

Customer's directory account

## Creating of accounts from the level of a posting scheme and recurring posting scheme

In the French/Spanish version of the system, accounts can be created through posting schemes in the same way they are created in standard version. This means, that when creating a subsidiary (child) account, its number entered from the level of posting scheme items, should contain dashes. The purpose of the dashes here is to specify the level on which the account is being created. The dashes will not be included in the number of the created account.

### Example

Creation of a subsidiary account on two levels for the account 303: Purchase accounting

303	Purchase Accounting
3031	3031
3031Items	3031Items
3031Materials	3031Materials
3032	Purchase Accounting B

In order to create such structure through a posting scheme and not directly on the chart of accounts, the following should be typed into the posting scheme item:

"303"- "1"- "MATERIALS"

The following accounts will be created during posting operation:

- 303
- 3031
- 3031MATERIALS

If account number 303 or 3031 already exists, the system will properly recognize the number and will create a subsidiary account: 3031MATERIALS If e.g. the account number 3031 already exists in the system, it is possible to type the following:

"3031"- "ITEMS"

using a dash only to specify the last level – the one the user wants to create through the posting scheme. The effect will be the same as typing:

"303"- "1"- "ITEMS"

The difference here is that using a posting scheme with the specified account number

"3031"- "ITEMS"

providing that the account number 3031 does not exist (as in the structure presented in the above figure), will produce the situation shown in the figure below:

▼ 303	Purchase Accounting
3032	Purchase Accounting B
▼ 3031	3031
3031ITEMS	3031ITEMS

The similar rule applies when using the option of creating an

account with the use of recurring posting schemes.

## **Creating accounts – other possibilities**

In other places in the system where accounts are created, the account numbers must be accompanied with dashes (in order to specify the levels of subsidiary accounts), but without “ ” characters, e.g. 100-1-1.

Places where it is possible to create an account are as follows: journal entry, accounting note, cash-bank transactions, directory: *Customer/Vendor, Employee, Institution, Item, Warehouse, Bank, VAT Rate, Fixed Assets* in *Accounting* tab.

## **Assigning accounts to objects**

When selecting an account, for instance, on the form of cash-bank account, it is necessary to enter the number of the existing account without dashes or other additional characters. For instance, it is possible to enter an account number in the following form: 10011. This account is secondary against the account 1001 which, in turn, is secondary against the one on the highest level, that is the account number 100.

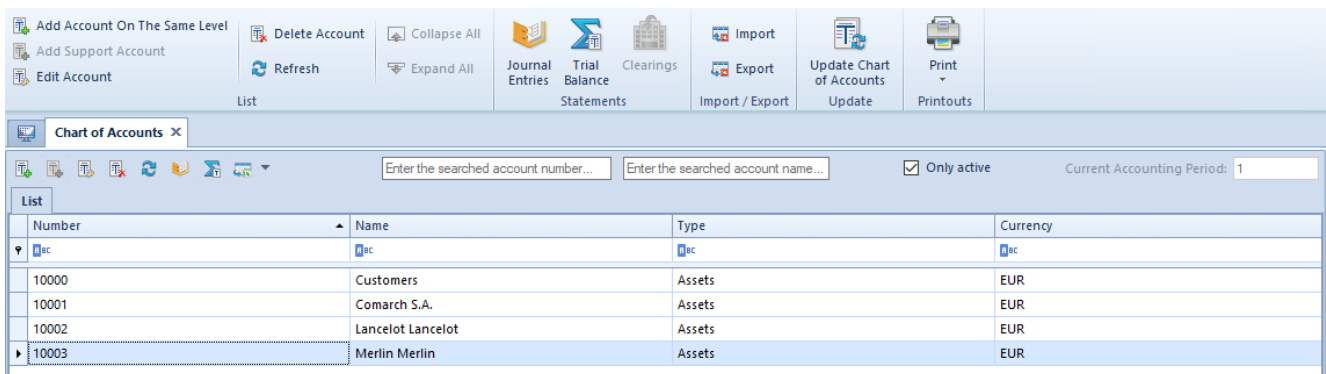
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# **Chart of accounts in the German system version**

In Germany, there is no need to create and preview chart of

accounts in the tree form.

In Germany general and subsidiary accounts do not exist, but there are parent accounts (general ledger) and so-called auxiliary accounts associated with customers/vendors (auxiliary ledger). Auxiliary account number must be within the specified range of characters, e.g. from 10000 to 69999 – receivables, from 70000 to 99999 – payables. Auxiliary accounts are presented not below the parent account, but at the end of the chart of accounts, below all parent accounts.



Number	Name	Type	Currency
10000	Customers	Assets	EUR
10001	Comarch S.A.	Assets	EUR
10002	Lancelot Lancelot	Assets	EUR
10003	Merlin Merlin	Assets	EUR

Chart of accounts in German version along with auxiliary accounts

In the German version the user may:

- add general ledger accounts only on the first level
- add directory accounts directly associated with all types of directory accounts on the first level (*System* → *Configuration* → *Accounting* → parameter *Add general directory accounts*)
- add auxiliary ledger accounts on the next level by selecting the button [**Add auxiliary account**]. The option is available only for accounts with parameter *Directory Account* checked.

Auxiliary accounts:

- are always associated with parent account
- many auxiliary accounts are associated with one general ledger account

- auxiliary account number is always unique

#### Note

When adding an account through a posting scheme remember to set account number from the general ledger (customers/vendors directory account) in [directory account type](#).