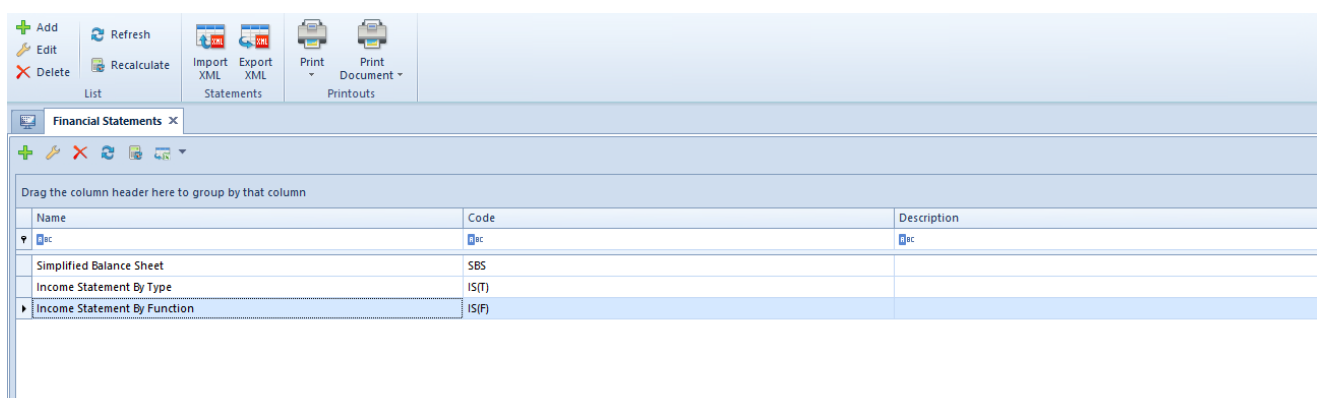


# List of financial statements

Financial statements are one of the tools for assessing company's financial condition and analyzing of data recorded in the system. They act as internal information database for carrying out of analyses. Financial statements are of registering nature, because they are calculated on the basis of data registered on the accounts.

The system allows for defining any type of financial statements and own financial indicators.

A list of financial statements is available from the level of the menu *Accounting*, under the **[Statements]** button.



## List of financial statements

The list contains financial statements available in a given center: From the level of the menu *Configuration* → *Company Structure* → *Object Availability*, it is possible to manage the availability of financial statements within centers of a given company. Detailed description regarding sharing of financial statements can be found in article <<Object availability>>.

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

- **[Calculate]** – calculates a statement, allows for previewing the previous statement
- **[Wizard]** – button available in Polish version of

database. Allows for generating templates of financial statements.

- **[Import XML]** – allows for importing a statement a file with .xml extension
- **[Export XML]** – allows for exporting a statement to a file with .xml extension Each exported statement is saved in a separate file with a name indicated by a user to which the symbol of a given statement is added.

The list is composed of the following columns:

- **Name**
- **Code**
- **Description**

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

---

# Adding a financial statement

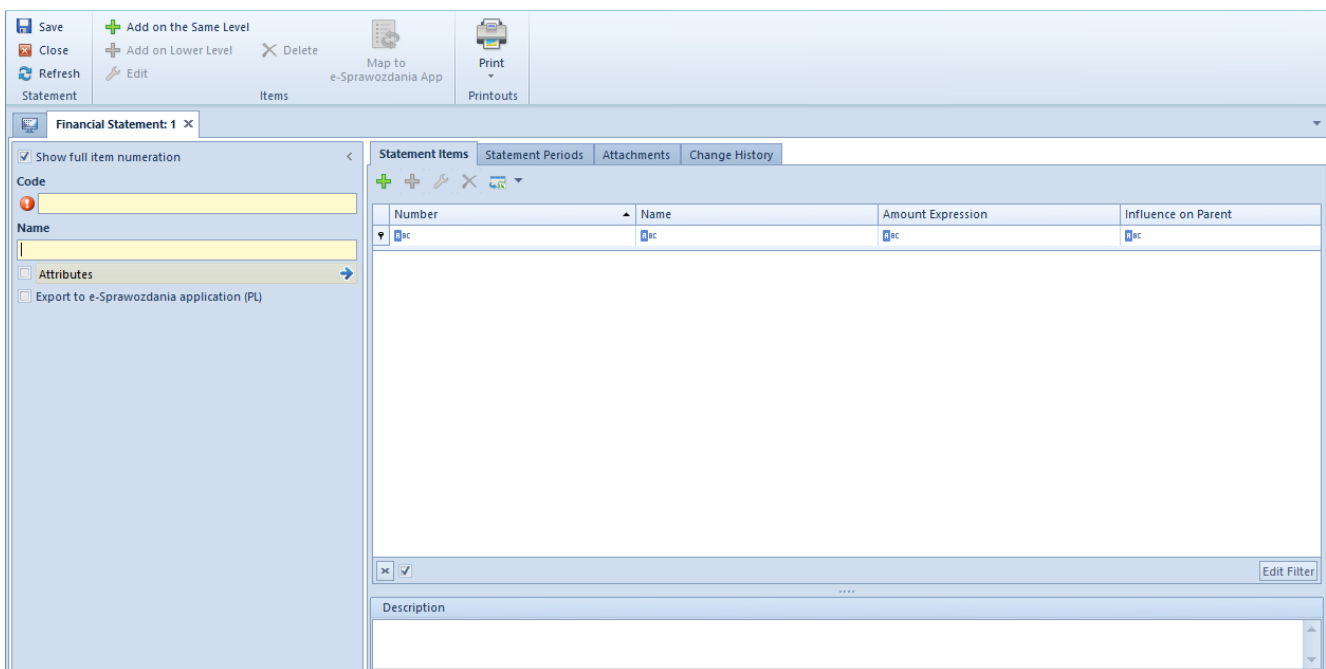
## General information

A financial statement can be:

- Added manually
- Generated automatically (only in the Polish language version of the system)

## Adding a statement with the use of

# the button [Add]



Financial statement form

From the level of the financial statement form, standard buttons described in article <<Standard buttons>> are available, and, additionally:

- **[Add on the Same Level]** – allows for adding a statement item on the same level as the cursor level.
- **[Add on Lower Level]** – allows for adding a statement item on the lower level against the selected item. The button is active, if there is a parent item.
- **[Map to e-Sprawozdania App]** – button available in Polish version of database. It is active, if in the side panel of a financial statement, the parameter *Export to e-Sprawozdania application (PL)* is checked. It allows for assigning a financial statement item to relevant items of an official financial statement according to the structure made available by the Ministry of Finance.

The form is composed of the following elements:

## Side panel

**Show full item numeration** – if selected, an indicated numeration will fully be presented in the statement calculation and in the *Statement Items* tab

**Code** – mandatory field, allows for entering a unique statement code

**Name** – mandatory field, allows for entering statement name

**Attributes** – allows for including single-sided entries with specific attributes in calculation of accounting functions. Selecting the button [**Attributes**] opens *Attribute conditions* window, where it is possible to define appropriate conditions.

**Export to e-Sprawozdania application (PL)** – parameter available in the Polish version of database. If selected, it means that it will be possible to prepare an electronic version of a given financial statement in relevant logic structure and format published by the Ministry of Finance. Selecting it activates two additional fields:

- **Statement Type** – indicates a type of unit for which the a given statement is being prepared Available values: *Other unit* (default value), *Small unit*, *Micro unit*.
- **Statement Element** – mandatory field, used for specifying financial statement to which the statement refers. The list of displayed items depends on selected type of economic entity.

When attempting to change a type or an item of a financial statement, the following message is then displayed: *“Changing e-statement item will clear the mappings of statement items. Would you like to change the item?”*. Selecting the answer Yes deletes the value from the field e-Statement Item from the level of statement item.

## **Tab *Statement Items***

This tab contains a list of items from the level of which it is possible to manage statement elements. The items are organized as a tree.

The list is composed of the following columns:

- **Number**
- **Name**
- **Amount Expression**
- **Influence on Parent**
- **E-Statement Item** (hidden by default, available in the Polish version of database)

After adding the first statement item, a user can specify item numeration scheme. Four predefined types are available:

- 1,2,3...
- I,II,III...
- a,b,c...
- A,B,C...
- And *Without Numeration* option

**Description** – section allowing for entering a statement description

To add a statement item, on the tab *Statement Items*, it is necessary to select the button:

- **[Add on the Same Level]** – opens a form which allows for adding a statement item on the same level as the cursor level. It will be the following item on the same level of the hierarchy.
- **[Add on Lower Level]** – opens a form which allows for adding an item on the next level against the cursor level.

\* Number: 1

Name: Research and Development Costs

Insert an account from the chart of accounts → OBDr(@BookkeepingAccount)

Functions

- Opening Debit Balance
- Opening Credit Balance
- Debits
- Credits
- Change in Debit Balance
- Change in Credit Balance
- Debit Balance
- Credit Balance
- Ending Balance

Other

- Financial Statement
- If
- Absolute Value
- Round Figures
- Integer Part
- SQL Query

Expression Value:

Influence on Parent: None

Select

Attributes

e-Statement Item

## Financial statement item form

The form is composed of the following elements:

**Name** – mandatory field, allows for entering statement item name

**Number** – automatically generated, in accordance with selected numeration scheme

**[Insert an account from the chart of accounts]** – the button opens the chart of accounts where it is possible to select an account.

**Expression Value** – allows for defining amount expression on each level of an item. The amount can be entered manually

(fixed value) or calculated on the basis of a function.

Functions:

- **@OBDr( )** – Opening balance Dr
- **@OBCr( )** – Opening balance Cr
- **@SDT( )** – Debits
- **@SCT( )** – Credits
- **@DrBC( )** – Change in Debit Balance
- **@CrBC( )** – Change in Credit Balance
- **@DrB( )** – Debit Balance
- **@CrB( )** – Credit Balance
- **@OnB( )** – Ending Balance

After selecting the function in brackets, it is necessary to indicate an account. It can be selected manually, with the use of the button [**Insert an account from the chart of accounts**] or with the use of account format variables according to the same rules as when defining a recurring posting scheme. The functioning of account formats is described in article [Account format in recurring posting operations](#).

Other:

- **Financial Statement** – retrieves data from another branch to the same statement or other statement defined in the system. Upon selecting this option, a list of branches defined under the registered financial statements is displayed. In order to change the statement from which data should be retrieved, it is necessary to use drop-down list of the field *Statements*.
- **If** – allows for using the IF function, for example: *IF(CrB("2000-100") > DrB("2001-100"), CrB("2000-100") – DrB("2001-100"), 0)*. If the condition used in the function is fulfilled, then the first value is retrieved. Otherwise, the second value is retrieved.
- **Absolute Value** – allows for using the ABS function, for example: *ABS(CrB("2000-100"))*. This function is used to

extract an absolute value of a number.

- **Round Figures** – allows for using the ROUND function, for example: *ROUND(SCT("2000-400"),0)*, where decimal place informs how to round an amount
- **Integer Part** – allows for using the INTEGER PART function, for example: *INT(SCT(100))*
- **SQL Query** – allows for using a SQL query

Example

```
SQL(SELECT sum(h.NetValue)
FROM SecSales.Headers as h
```

```
INNER JOIN DT.DocumentTypes as dt ON dt.ID = h.DocumentTypesID
```

```
WHERE (dt.NamespaceEntry = N'FSV')
```

```
AND (h.IsReverseCharge = 1)
```

```
AND (h.SellingDate between @DateFrom AND @DateTo))
```

where variables: @DateFrom AND @DateTo correspond to Date From and Date To specified for particular statement periods.

**Influence on Parent** – this parameter is used to specify whether a given branch must affect a parent branch. Available values determine how parent is influenced:

- **[+]** – increases parent branch value
- **[-]** – decreases parent branch value
- **None** – does not influence the parent branch

**E-Statement Item** – field available in the Polish language version of database. It is activated after selecting first the parameter *Export to e-Sprawozdania application (PL)* available in the side panel of a financial statement. It is completed upon selecting the **[Map to e-Sprawozdania App]** button or manually. The list of values in the field *e-Statement Item* depends on the value selected in the field *Item* in the side panel of the statement. A given item can be selected only once



within a given statement. An *Item providing details* is an exceptional value as it can be assigned to each statement item. Selecting the value *Item providing details* as a statement item means that it will be imported to the e-Sprawozdania application, but it does not have its unique symbol in the schemes of the financial statements published by the Ministry of Finance.

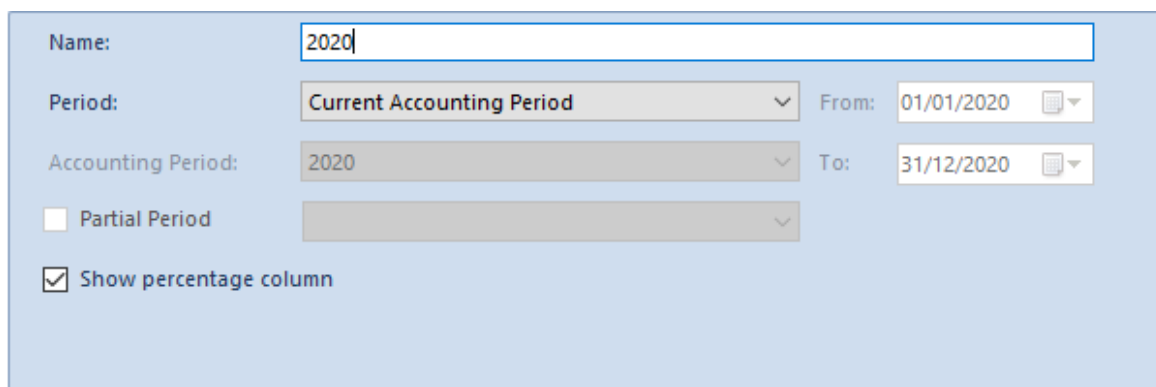
**Select/By default** – in this field, a user can select one of two available options. If the option *By default* is selected, then, for a given statement items, attribute conditions defined in the statement header are taken into account and the button [**Attributes**] is inactive. In case the option *Select* is selected, a user can define conditions for a given item by using the [**Attributes**] button.

**Attributes** – button active only if in the field next to it, the option *Select* is selected. Clicking on the button opens *Attribute conditions*, where it is possible to define conditions including single-sided entries with specific attributes in calculation of accounting functions.

## Tab *Statement Periods*

A user can define any number of periods, that will be taken into account in the statement value calculation.

To add a statement item, on the tab *Statement Periods*, it is necessary to select the button [**Add**]. A calculation period form will be opened.



The screenshot displays a form for defining a statement period. It includes the following fields and options:

- Name:** A text input field containing the value "2020".
- Period:** A dropdown menu currently showing "Current Accounting Period".
- From:** A date input field showing "01/01/2020" with a calendar icon.
- Accounting Period:** A dropdown menu currently showing "2020".
- To:** A date input field showing "31/12/2020" with a calendar icon.
- Partial Period:** A checkbox that is currently unchecked, followed by a dropdown menu.
- Show percentage column:** A checkbox that is currently checked.

## Financial statement calculation period form

The form is composed of the following elements:

**Name** – mandatory field, allowing for entering statement period name

**Period** – period for which the statement will be calculated.  
Available options:

- **Any** – allows for determining any range of dates in fields *From*, *To*. The dates must be included within one accounting period.
- **Opening Balance** – upon selecting this option, a calculation will include journal entries from an opening balance within the current accounting period
- **Current Month** – for functions calculated by activity, the system will calculate values on the basis of the current month. For functions calculated by balances, the system will calculate accrual values from the beginning of the accounting period, including the OB.
- **Previous Month** – for functions calculated by activity, the system will calculate the values only for the previous month. For functions calculated by balances, the values will be calculated on the basis of journal entries from the beginning of the accounting period to the last day of month preceding the current month, including OB.
- **Current Period** – if selected, all journal entries of the current accounting period will be included
- **Previous Period** – if selected, all journal entries of the previous accounting period will be included
- **Accounting Period** – this option allows the user to select any accounting period defined in the system
- **Today** – if selected, all journal entries from the current day will be included
- **Yesterday** – if selected, all journal entries from the previous day will be included

- **Current Week** – if selected, all journal entries from the current week will be included
- **Previous week** – if selected, all journal entries from the previous week will be included

**Accounting Period** – field active if value *Accounting Period* is selected in the field *Period*. Allows for selecting an accounting period from among the periods defined in the system.

**Partial Period** – this parameter is active if value *Accounting Period* has been selected in field *Period* and if partial periods had been defined within a selected accounting period.

**Show percentage column** – selecting the parameter activates a column presenting percentage share of each statement item against the entire statement.

On the list of financial statement periods it is possible to manage their order by using buttons [**Move Up**] and [**Move Down**].

Note

The order of columns changed on financial statement calculation will be visible only on the current calculation of statement. During another calculation, the columns will be displayed according to order set on the list of financial statement periods.

## ***Attributes, Attachments, Change History***

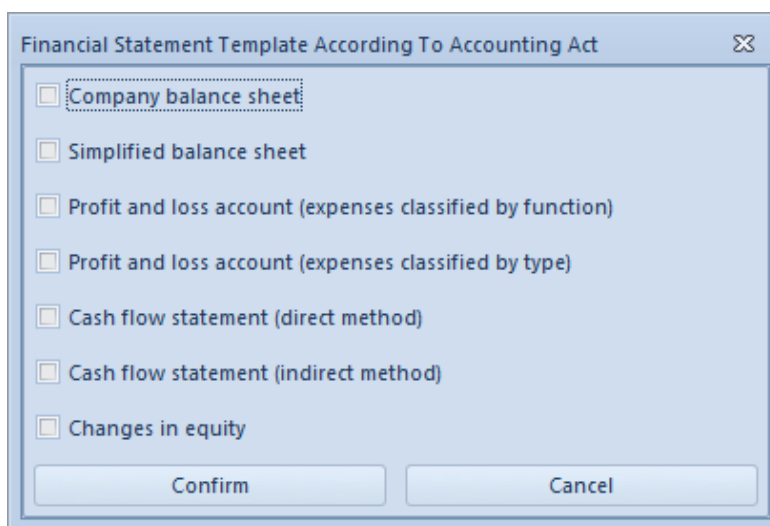
The tabs have been described in article <<...>>

## **Generating financial statements automatically with the use of [Generate] button**

Note

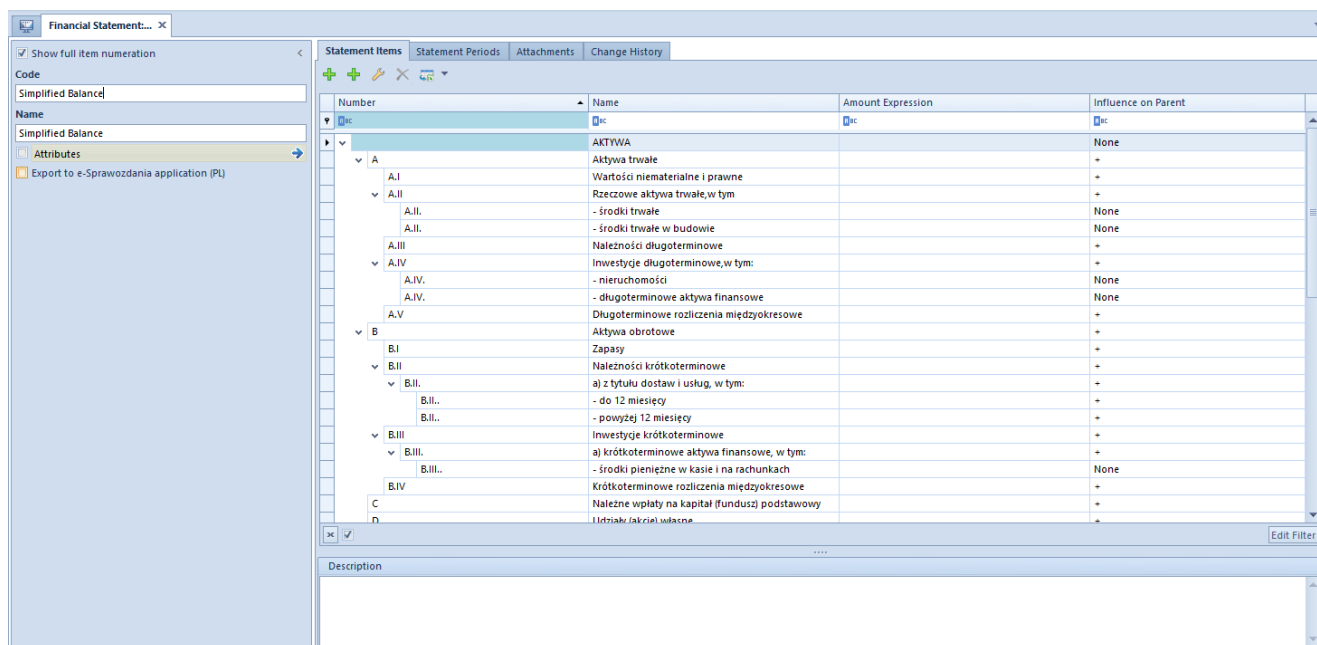
The functionality is available on databases generated in Polish language version.

In order to generate statements, it is necessary to click on button [**Generate**], placed in the *Statement* group of buttons. *Financial Statement Template According To Accounting Act* will be opened, where the user can specify which financial statement elements should be created.



Financial statement generation window

*Code*, *Name*, *Statement Items* and *Statement Period* are completed automatically with the possibility of changing it.



Financial statement created via the option [Generate].

# Calculating an accounting statement

To calculate an accounting statement, it is necessary to, from the level of the menu Accounting → *Statements*, select a statement, click on button [Recalculate], and then, on button [Recalculate] once again.

Number	Name	Current Accounting Period	Current Mont	Previous Month
ec	ec	ec	ec	ec
A	Net turnover from sales of products, goods and ma...		0.00	0.00
A.1	Net turnover from sales of products		0.00	0.00
A.2	Net turnover from sales of goods an materials		0.00	0.00
B	Costs of sold products, merchandise and materials l...		0.00	0.00
B.1	Cost of manufacturing of sold products		0.00	0.00
B.2	Value of sold goods and materials		0.00	0.00

Calculation Date: 25/09/2020 10:47:19

Filter

- Include unconfirmed entries
- Hide items with zero amounts

## Calculated accounting stuntmen

In the *Statement calculation* window, in non-editable *Calculation date* field, there is information regarding the date and the hour of the last statement calculation.

The following parameters are available in the statement filter:

- **Include unconfirmed entries** – decides whether unconfirmed journal entries should be included in the

value calculation. The parameter is checked by default.

- **Hide items with zero amounts** – decides whether calculated items with zero amounts should be visible. The parameter is checked by default.

After changing the values of parameters, it is necessary to select the [**Recalculate**] button.

#### Note

In a statement calculation form it is not possible to manage visibility of the column list.

---

## Data export to eBilanz

#### Note

The functionality is available in system version 2019.5.2 with quick fix QF2019520.20210426.04 installed.

#### Note

The functionality is dedicated to the German market – it can be used if dedicated VAT rates are used within the company to which the user is logged in (i.e. if the *DE* value has been selected on the company form, in the field *VAT Rate Group*).

Companies operating on the German market are obliged to submit their financial statements in a digital form. Data useful for preparing such statements may be exported from Comarch ERP Standard system. The generated files contain two groups of information concerning:

- balances of bookkeeping accounts
- fixed assets

The files can then be imported into Comarch eBilanz application in order to be used in the creation of the financial statements.

# Functionality configuration

Before starting to use the functionality, it is necessary to perform configuration:

- select the parameter *Export to eBilanz* available in the *Accounting* section on the company form

The screenshot shows the SAP Company Form configuration for 'Firma'. The 'Accounting' section is visible, and the 'Export to eBilanz' checkbox is checked and highlighted with a red box. Other sections like 'General', 'Trade', and 'Fixed Assets' are also visible.

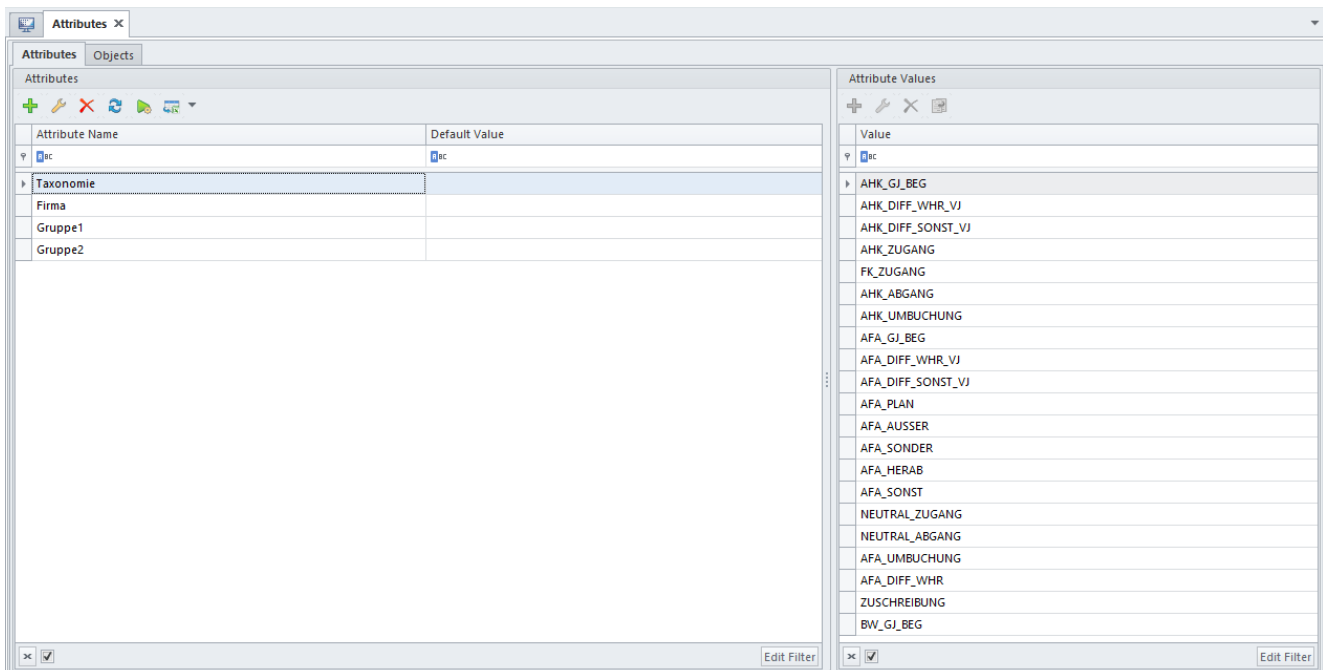
Export to eBilanz parameter on company form

- assign the value of the *Firma* attribute (an attribute of the *Text* type automatically attached to the *Company Structure Center* object) to an appropriate company
- assign the values of the attributes *Gruppe 1* and *Gruppe 2* (attributes of the *List* type automatically attached to the *Subsidiary Account* object) to appropriate accounts

The functionality also uses:

- a predefined generic directory *Taxonomie* containing a classification required for the needs of attaching features to journal entries and used in Comarch eBilanz application
- a *Taxonomie* attribute (an attribute of the *Directory*

type), automatically attached to the *Transaction*. The scope of using the attribute has been described in the section on the export of fixed assets.



Taxonomie attribute with list of values

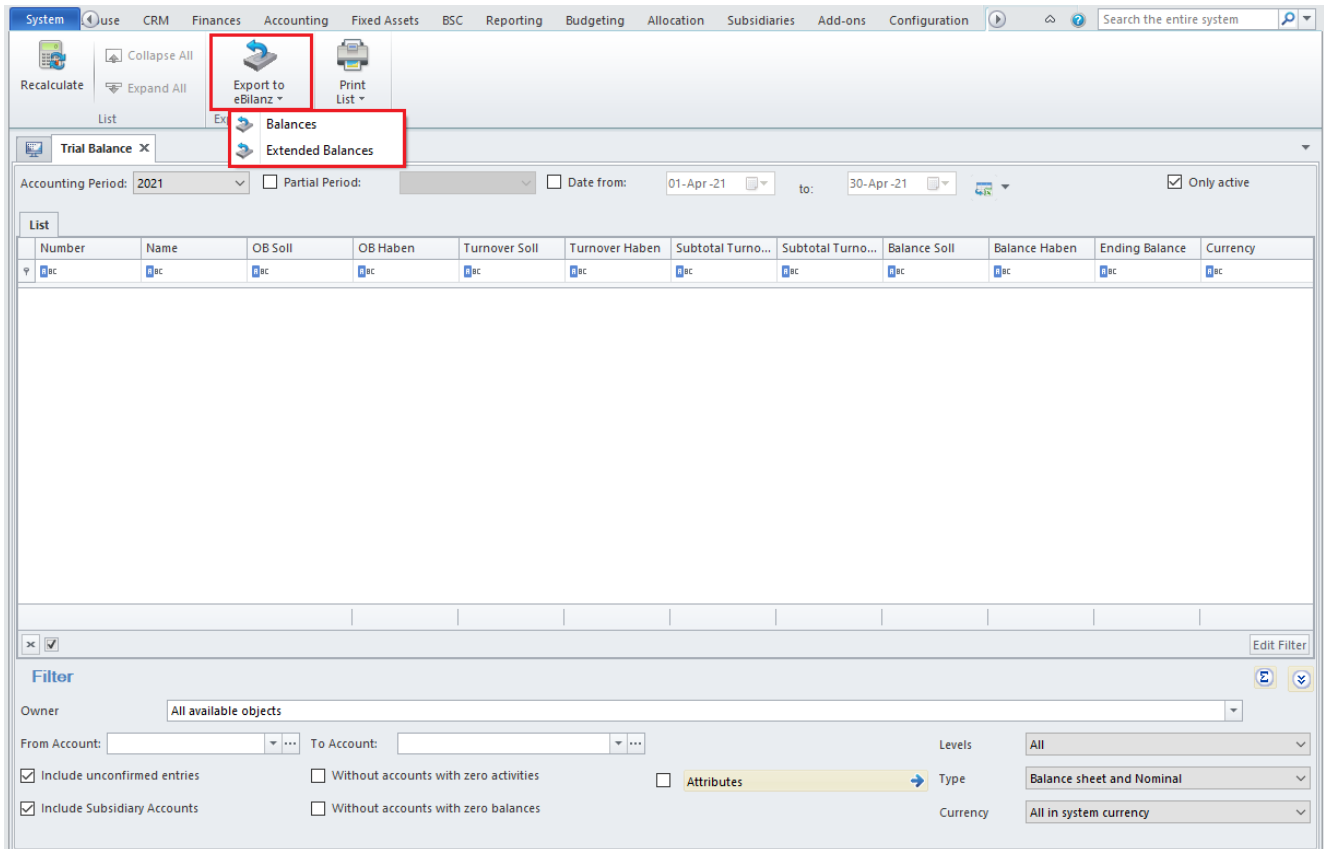
## Export of balances

On the basis of a calculated trial balance, it is possible to create a file containing information on the balances of displayed accounts. For this purpose, it is necessary to:

- select [**Accounting**] → [**Trial Balance**]
- set appropriate parameters in the filter and select the [**Recalculate**] button
- select the [**Export to eBilanz**] button and choose one of the two options determining the scope of data to be exported:
  - [**Balances**] – it exports the following data: the value of the *Firma* attribute, an account name, account balance, balance type
  - [**Extended Balances**] – it exports the same data as the [**Balances**] option and additionally: the values of the *Gruppe 1* and *Gruppe 2* attributes,



information on groups 1 and 2, and an account description



[Export to eBilanz] button

Whichever option is chosen, a dialog box will be opened, where it will be necessary to indicate the name and location of the file. Once the [Save] button is selected, a .csv file will be created in the specified location.

### Note

If no value of the *Firma* attribute is assigned to the company within which the export is to be performed, the file will be exported with an empty value in this column (the user can fill it in manually), and a warning "The attribute value: Firma has not been assigned" will be displayed during the export.

The table below presents information on the exported data:

Column	Presented data
--------	----------------

Firma	Value of the <i>Firma</i> attribute assigned to the company within which the export operation is being performed
Konto	Bookkeeping account number
Kontobezeichnung	Account name
Saldo	Absolute value of the ending balance amount
Saldokennung	For a positive ending balance, the value <i>H</i> is displayed For a negative ending balance, the value <i>S</i> is displayed
Gruppe 1	Value of the <i>Gruppe 1</i> attribute assigned to the account
Info zu Gruppe 1	–
Gruppe 2	Value of the <i>Gruppe 2</i> attribute assigned to the account
Info zu Gruppe 2	–
Erläuterung zu Konto	Account description

Firma	Konto	Kontobezeichnung	Saldo	Saldokennung	Gruppe 1	Info zu Gruppe 1	Gruppe 2	Info zu Gruppe 2	Erläuterung zu Konto
Firma1	1001	Entgeltl. er	3619,55	H			Konzessionen		Entgeltl. erworbene Konzessionen, Rechte - Finanzierung
Firma1	1090	Abschreibu	0	H					Abschreibung entgelt. Erwerb. Konzessionen
Firma1	1091	Abschreibu	26904,5	H			Konzessionen		Abschreibung Entgeltlich erworbene Konzessionen, Recht
Firma1	2790	Abschreibu	34365,74	H					Abschreibung EDV-Software
Firma1	2791	Abschreibu	0	H					Abschreibung EDV-Software Finanzierung
Firma1	9201	Wohnhaus	0	H	Finanzen				Wohnhaus - Finanzierung
Firma1	9290	Abschreibu	436243	H					Abschreibung Gebäude
Firma1	9291	Abschreibu	0	H					Abschreibung Gebäude Finanzierung
Firma1	9300	Aussenfläc	0	S					Aussenflächen
Firma1	9301	Aussenfläc	0	H	Finanzen				Aussenflächen Finanzierung
Firma1	9390	Abschreibu	226647,3	H					Abschreibung Aussenanlagen
Firma1	9391	Abschreibu	0	H					Abschreibung Aussenanlagen Finanzierung
Firma1	9912	Abschreibu	0	H					Abschreibungen Betriebseinrichtung, Finanzierung
Firma1	9913	Abschreibu	0	H					Abschreibungen Werkstatteinrichtung Finanzierung

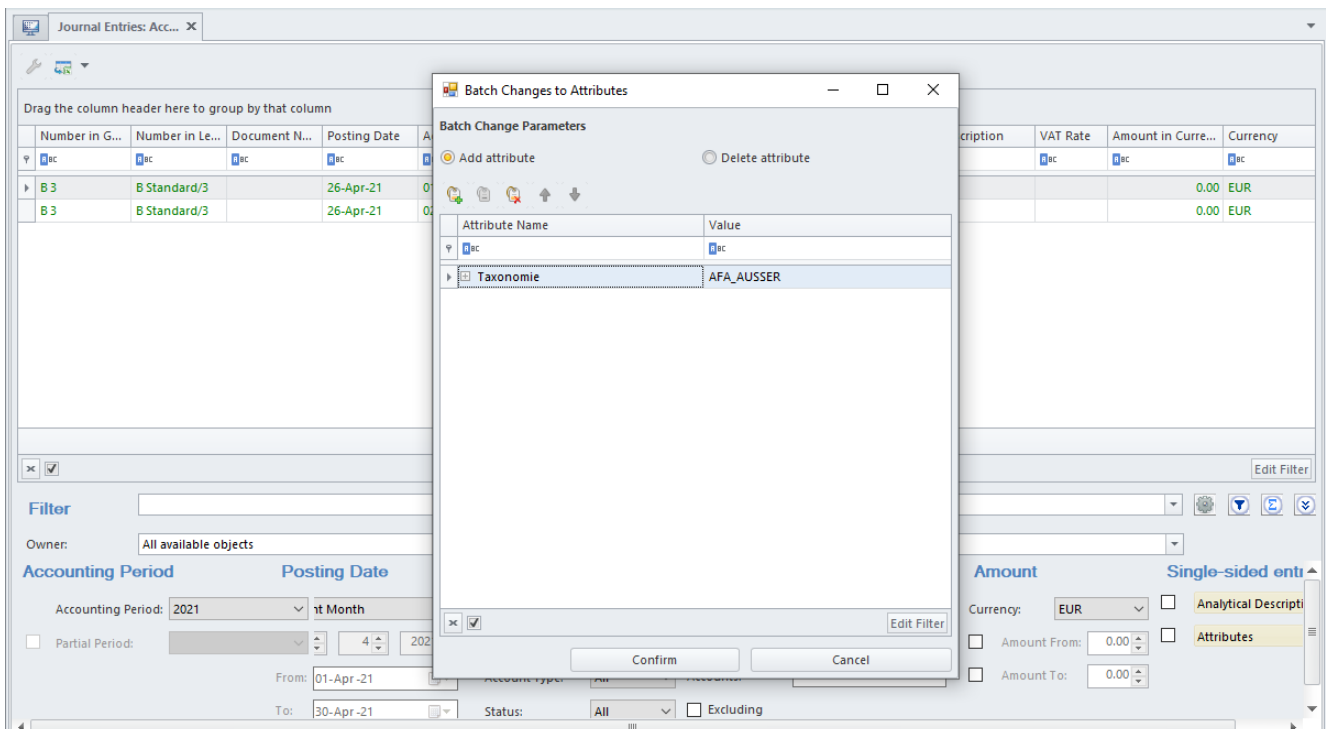
File with exported account balances along with assigned

attribute values

## Export of fixed assets

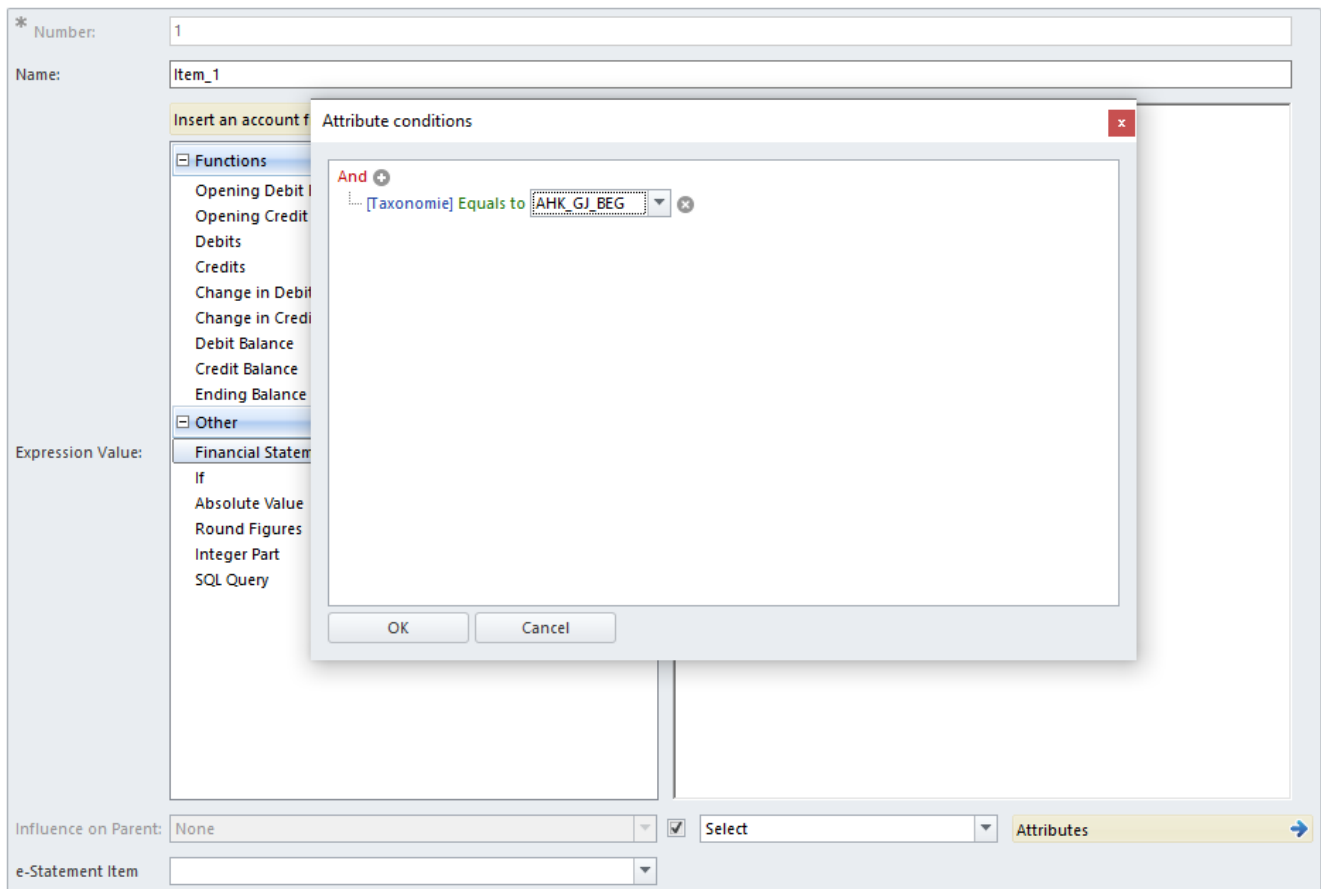
The export of fixed asset data is based on a financial statement using the predefined attribute *Taxonomie*. To perform the export, it is necessary to complete the following steps:

- assign the values of the *Taxonomie* attribute to single-sided entries. It is possible to assign multiple values in a single batch, following the identification of entries related to the same types of economic operations (e.g. on the basis of an account, description, or ledger). Additionally, on the basis of values of the assigned *Taxonomie* attribute, the user may filter single-sided entries in the following locations:
  - [Trial Balance](#) list
  - [Clearings](#) list
  - [Journal Entries: Account Filter](#) list



Batch assignment of *Taxonomie* attribute to single-sided entries

- define a [financial statement](#) and assign the values of the *Taxonomie* attribute to statement items



Assignment of Taxonomie attribute values to financial statement items

- [recalculate the financial statement](#) (it is necessary to select [**Recalculate**] and then [**Recalculate**] again)
- export the file using the [**Export to eBilanz**] button. A dialog box will be opened, where it will be necessary to indicate the name and location of the file. Once the [**Save**] button is selected, a .csv file will be created in the specified location.

Calculation Date: 28.04.2021 11:33:15	
	2021
	RBC
Position 1	0,00
Position 2	0,00

Edit Filter

calculation

#### Note

If a statement item is not assigned a value of the *Taxonomie* attribute, the file will be exported with an empty value in this column (the user can fill it in manually), and a warning *"The attribute value: Taxonomie has not been assigned"* will be displayed during the export.

The table below presents information on the exported data:

Column	Presented data
Firma	Value of the <i>Firma</i> attribute assigned to the company within which the export operation is being performed
Konto	Number of an account assigned in a statement item's definition
Kontobezeichnung	Name of an account assigned in a statement item's definition
Anlage	–
Anlagebezeichnung	–
Anlageunternummer	–
Werttyp	Value of the <i>Taxonomie</i> attribute assigned in a statement item's definition
Werttypbezeichnung	Description of the <i>Taxonomie</i> attribute assigned in a statement item's definition
Wert	Statement item value

Firma	Konto	Kontobezeichnung	Anlage	Anlagebezeichnung	Anlageunternummer	Werttyp	Werttypbezeichnung	Wert
Firma1	1001	Entgeltl. erworbene Konzessionen				AFA_DIFF_WHR_VJ	Währungsdifferenz gegenüber Enc	1069624
Firma1	1091	Abschreibung Entgeltlich erworben				AFA_SONST	AfA nicht zuordenbar	47526,52
Firma1	2790	Abschreibung EDV-Software				BW_GJ_BEG	Buchwert Geschäftsjahresbeginn	55537,53
Firma1	2791	Abschreibung EDV-Software Finan				FK_ZUGANG	Davon aktivierte Zinsen für Fremdf	39354,4
Firma1	9201	Wohnhaus - Finanzierung				AHK_DIFF_SONST_VJ	Andere Differenzen gegenüber Enc	1589733
Firma1	9290	Abschreibung Gebäude				AFA_DIFF_WHR_VJ	Währungsdifferenz gegenüber Enc	9968,47
Firma1	9291	Abschreibung Gebäude Finanzierung				AFA_PLAN	planmäßige Abschreibung	10791,45
Firma1	9300	Aussenflächen				AHK_GJ_BEG	Anschaffungskosten Geschäftsjahr	483569,7

File with exported statement items along with assigned values of Taxonomie attribute