

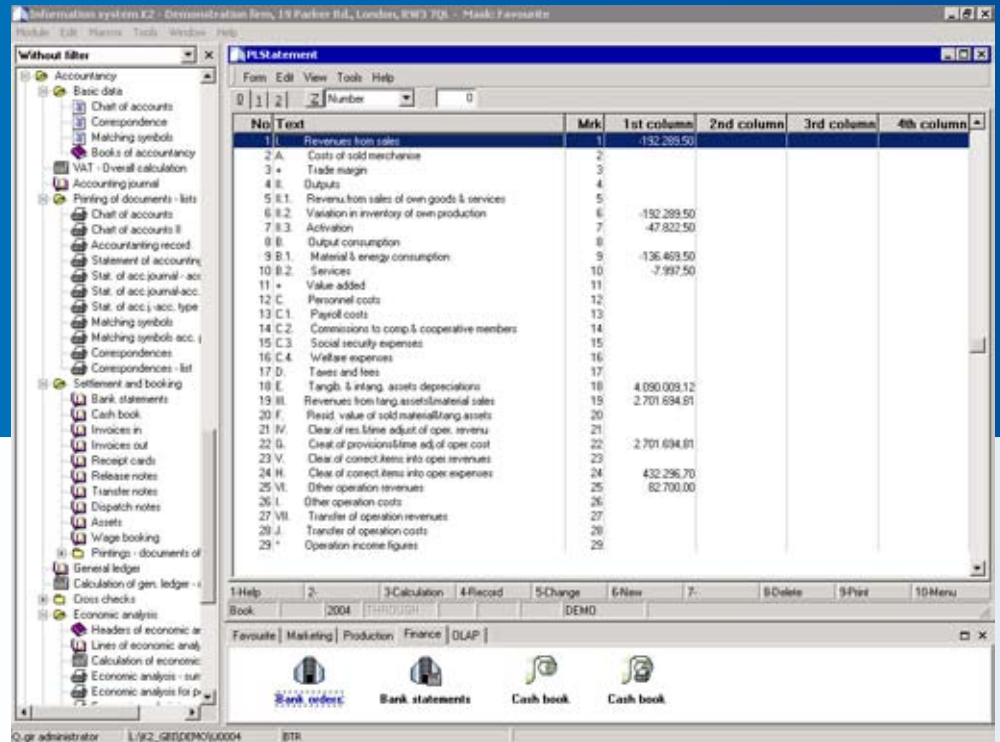


The module Accounting is intended for check and assignment.

The module Economic analyses serves for preparation of any accounting statements based on the general ledger – preliminary balance sheet.

### FUNCTIONS

- > Any statements from the general ledger (preliminary balance sheet)
- > Automatic opening and closing of ledgers
- > Automatic booking
- > Balances
- > Book entry includes 6 independent axes, customer, and currency
- > Booking of business transactions
- > Cash-flow
- > Check of correctness as concerns booking of all primary documents
- > Connection of matching symbols with primary documents
- > Continuous booking into different periods
- > Correspondences defined for cost centres, contract code, range, code 1, code 2, and officer
- > Economic analyses for cost centres, contracts, and assortment
- > General accounting documents
- > Keeping several accounting journals
- > Linkage with primary documents
- > Loading book entries from an external file
- > Loading wage book entries from an external programme
- > Multi-level structures of cost centres
- > Off balance sheet accounts
- > Output into spreadsheet processor
- > Preparation of general ledger and preliminary balance sheet in real time



## ACCOUNTING

### Single-line system of booking

Advantage of the selected method lies in clear arrangement, comprehensibility and transparency, incl. single-line system of booking. This results in certainty resting on control mechanisms for errorless booking.

### Bulk processing

It means optimal degree of automation eliminating routine work while preserving individual booking of exceptions. To the user analytics in accounting classifications, another independent classification is added according to the cost centres, contract codes, officers, and codes 1 and 2. Booking of a primary document in the accounting journal represents a book entry integrated into the accounting page in the primary document. This is re-definable both from the accounting journal and directly from the relevant document. A book entry for assignment and booking of a primary document becomes integral part thereof. The accounting journal constitutes only another viewpoint as concerns book entries in a selected set of primary documents.

### Interconnection of the primary sphere

After booking, full interconnection of the documents from the commercial sphere remains available. Arrangement of looks makes possible for the accounting department staff to analyze automatically all other parameters, characteristics and information about business transactions. This information is monitored primarily in 6 independent axes represented by records of cost centres, contract codes, article codes, officers, codes 1 and 2. Furthermore, it is possible to trace up for example person who has settled, created, or changed the contract in question, by means of which vehicles the contract has been realized, in what sequence, manufacturing or serial numbers etc.

### Emphasis on check

There exists multiple system of checks on several levels. Starting from matching, through checks of booking to cross-checks, incl. permanent monitoring of subsequent amendments and corrections which are signaled by the system immediately by means of symbols of the selected operation.

### Keyboard is essential

Operation is orientated on a keyboard with the key Enter as tabulator. At the same time, all functions can be controlled by mouse. The most used overviews and dipping are supported by hotkeys speeding up substantially routine activities.

### Automatic account distributions

Assignment and booking of documents is based on usage of automatic account distributions. This principle uses a book of generally defined correspondences for normal accounting transactions. By means of account



## FUNCTIONS

- > Presetting of assignment rules
- > Print of assignments
- > Print of statements according to the MF forms
- > Profit and loss accounts
- > Recalculations of accounting journal into various currencies
- > Searching for incorrectly booked documents
- > Setting blocking of changes to period
- > Statement of matched and unmatched movements
- > Statistical data
- > System of matching symbols (purchase or sale accounting)

distribution parameters, concrete values are loaded directly from primary documents at assignment depending on a particular book.

### Analytics

Accounting classifications as provided by law can be extended by requirements of firm analytics. Except for addition of further accounts, the firm analytics can be extended by usage of synthetic accounts. The informative value of the analytics can be multiplied by integration of purchase or sale accounts; every such account can have its own matching symbols.

### Checks

Separation of the primary sphere and accounting increases level of check concerning correctness of results. The first step of the check is assignment and booking started by the user, further step is then usage of purchase or sale accounts. As a standard, the report general ledger – (analytical accounts) is provided sorted according to the matching symbols. At the top thereof stands a sophisticated system of cross-checks between reports in the general ledger and reports on primary documents.

### Archiving change

In accordance with statutory requirements, the accounting journal includes automatic archiving all changes in booking. This journal of changes in book entries, their contract codes, article codes, cost centres, officers, codes 1, codes 2, amounts, currencies etc., kept in chronological order, helps to detect authors and reasons of differences established by means of the tools intended for checks of correctness of booking and principles of cross-checks.

## ECONOMIC ANALYSES

### User definition of analyses

The module Economic analyses is based on description of a relation between accounts and lines, and not on programming of obligatory statements as provided by law. Definition and creation of analyses is fully in the hands of the user concerned. By means of a simple procedure, it is possible to define lines and columns for a new analysis, whereby calculations as defined by another analyses can be used. Economic analyses as provided in our legislation form part of the programme.

### Evaluation

System calculations, incl. calculations of analyses are carried out in the limits of selected time periods. An advantage thereof lies in evaluation of monthly, quarterly, semi-annual, or other segments of the year individually. By definition of own analyses and by substitution of various calculations into inputs of other reports, it is possible to model financial behaviour in various relations. Possibility of estimation of future development, approximation of existing trends, comparison with plan, creation of budgets and other activities is supported by the capacity of the system to cooperate with the spreadsheet processor (Excel).

### OLAP part of analyses

A strong analytical tool constitutes direct connection of individual accounts and economic analyses to the data warehouse. Thereby, it is possible to perform comfortably and quickly decomposition of the given figure through any axis, e.g. contract codes, article codes, cost centres, time, currencies, etc. Similarly as it is possible to change immediately definition of the look into data warehouse, this look is kept for previous/subsequent account when the user browses through it. Moreover, analyses through persons and other independent codes are available, the meaning of which is defined by the user.

### Periods

Insertion of data and evaluation of the accounting period are fully connected processes. The system separates documents of the following period without being necessary to close previous period. Work with the periods has two essential advantages: it speeds up substantially calculations (only incomplete periods are counted to finished periods) as well as enables data reconstruction for any segment of the year (in the case of foreign firms, financial year can be defined in different way).

### Default prefix

The Information System K2 displays all data permanently. The default prefix determines only in which year new documents will be created; numeral rows of relevant books remains in existence. The benefit is work at the turn of the year and possibility not to complicate numeral rows of documents by coding of the year.