biscau

Basic data - Manual

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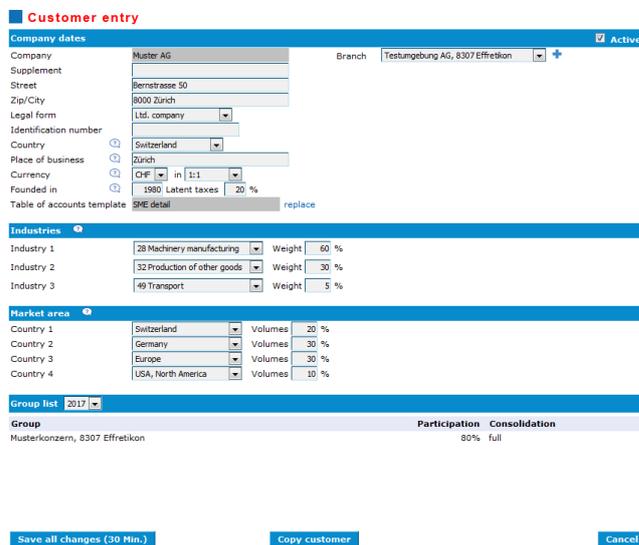3. **Audit Manual**
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1 Data collection

1.1 Company data

Press on an existing company or on "New company"

Maske Kundeneintrag erfassen:

Address of the company

Legal form, the functionality for completion/revision control

Year of Foundation of the company
Tax rate on deferred tax assets

Industry (n) maximum three sectors (percentage after sales units)
Industry according to NOGA (first two digits capture (see manuals)

Sales market
The countries are backed by a risk factor and a weighting according to bis

Group list
If the company is assigned to a group,

Contacts: Here, you enter a contact person, an Advisor/trustee, as well as messages, which appear on the analyses in the management summery.

DOCshare: Inspecting an existing ICS is prescribed in the annual revision. The software allows you to the competent IKS person in the company to create a login which this person via a checklist to verify the existing IKS. IKS Report - Muster AG.

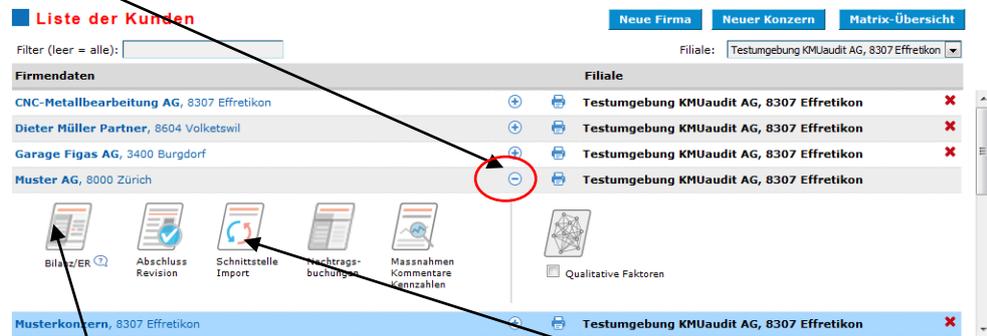Also, common documents can be managed through the software.

Reports: Here, you can enter individual reports, which you can embed in the evaluations as needed.

- Annual report
- Views
- Basics of evaluation

Outages: Here you can enter a default. A default is a bankruptcy, probate, creditors or a debt collection.

1.2 Data collection

Press **+** and get the data entry form.

The data of financial statements can use the interface import or manually collected balance sheet / income statement .

Please see the manual interface to import import interface . Before the data using the import interface collected additional sub accounts of according to the following description should be included. Available in the import interface these sub-accounts for importing available.

If the data on the import interface were recognised, amending bookings can be recorded for accounting (Chapter 1.4).

1.3   Balance sheet / Bilanz/ER

Completed a record year in the completion/revision, so this is grey deposited and marked with a key symbol. This year can no longer be edited.

Subkonti in the financial statements:

More Subkonti can be recorded in the financial statements for each standard account. To do this, press the blue +icon.

The Subkonti values are totaled and the associated master account is automatically updated.

To edit a sub account, please click on the text, then you can create text as well as different languages.

1.4   Approach to differences

In the software, we distinguish the following differences:

- Differences profit / loss carried forward
- Differential profit before K-values

Important when you enter corrections:

1. Differences must be corrected first in the oldest occurring year ago. You must correct not the differences including the 2017 and then by 2016. Always start with the oldest year start

2. Correct differences profit / loss carried forward and then differential profit first before K-values

1.4.1   differences profit / loss carried forward

These differences occur when the appropriation of the previous year not correctly does not match the profit / loss carried forward of the following year..

You can make corrections as follows:

1. examination, whether the dividend been captured M value is

2. Examination of capital; Capital reserves, statutory reserves

3. testing profit / loss carried forward

(Collected in the tax return these values without decimal places, therefore we recommend to carry out the rounding in accordance with the tax balance sheet)

1.4.2   differential profit before K-values

These differences occur when the profits in the balance sheet and the income statement do not match. Rounding differences can occur especially when importing via the data interface.

You can make corrections as follows:

1. Check the profit in the balance sheet, if this is bad correct it accordingly with the transitory assets or Transitory liabilities

2. Check the profit in the income statement and correct the costs or overheads until winning matches.

1.5 Subsequent closing entries

You can create supplementary entries in the software, unless a balance list using the import interface is imported.

Based on the imported conclusion can the trustee:

1. create addendum bookings at the account level
2. Create various reports
3. Create many versions of addendum bookings

In the window of amending bookings the trustee can choose the year (proposed last year where he can record his follow up bookings.

The follow up bookings can be captured with cents.

The following reports can be created:

- Booking list for the customer
- Financial statements before adjustments
- Financial statements of changes in
- Financial statements after corrections

Has the customer booked the supplements, the balance list should be read in again and checked. Process can then be repeated.

1.6 Manual data entry/correction values

Balances can be recorded in the balance sheet/income statement mask manually. Here you can enter budget data, by pressing the green arrow, scroll to right (budget years).

The balances of the main accounts or sub-accounts can be change, regardless of whether that collects data manually or are imported via the interface.

K correction values in accordance with IFRS or Swiss GAAP FER can be captured in the data entry form, which included in its corporate rating (silence reserves, excessive costs, not balanced risks) are.

You can also capture **M** "special items" for the cash flow statement. E.G. M growth capital, you can capture the dividend payment, or you can capture a larger investment/sale at tangible assets, etc.

If you collect the data using the import interface they can be about the + button show.

1.7   K-Values – silent reserves

The financial statements are often the "tax balance sheet", which has been optimized in accordance with the local legislation. To correctly represent the situation of a company we need the internal balance trade balance II also called, in accordance with IFRS or Swiss GAAP FER. The corrections trade balance trade balance II I can be recorded as K-values and it is usually:

- Hidden reserves in the stocks

- Hidden reserves in the financial systems
  - Investments
  - Securities...

- Hidden reserves at the fixed assets:
  - Real estate
  - Machines

- Hidden reserves in the provisions

- Not operating necessary expenses in the income statement
  - excessive/unnecessary wages
  - Donations...

In addition, the offsetting entry can be adjusted in the income statement as needed.

By default, when the K-values calculated deferred taxes in accordance with safety control factor (company data) and take into account the annual changes of these values in the income statement. You can turn off this feature, which is useful in the following cases:

- Elimination of property and mortgages at a valuation (the company is assessed without real estate).

- Elimination of non-essential assets in the balance sheet

1.8   M values - exceptional items MFR

The cash flow statement automatically creates the software. While the positions in accordance with the balance sheet and he are calculated. So, investments in the fixed assets as a value will be charged. An additional level of detail can be helpful his (capture as the M value) in the following cases:

- M values of fixed assets; Investments/divestments
  - Real estate
  - Production equipment
  - Investments...

- M values share capital
  - Renovations
  - Distributions of capital reserves

If M values are recorded that are not cash effective, the check mark can be removed (self-made machines, real estate ...). These items are listed in the cash flow statement in the operating cash flow.

1.9 Financial ratios - Optional

In evaluating Financial indicators measures/comments can K collected comments on the key financial figures, which appear in the rating / business valuation reports.

If you on Action press, the software lists potential projects which can reference strengthen the company sustainably on the current situation.

2 Reports an scale

2.1 Analysis

Press the icon on the printer.
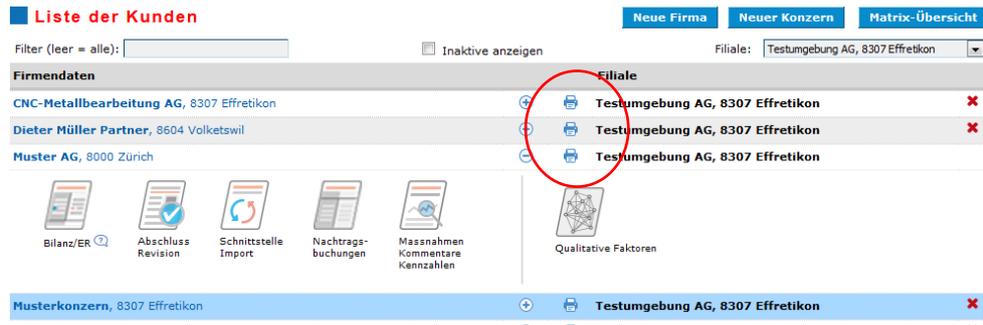
In the analysis the year and the number of previous years to be taken into account (max. 8 years = existing years up to a maximum) can be selected.

In addition to areas fade in and out, press on this + and remove the hook, so this area in the report is not prepared.

2.2 Rating scale AAA to C

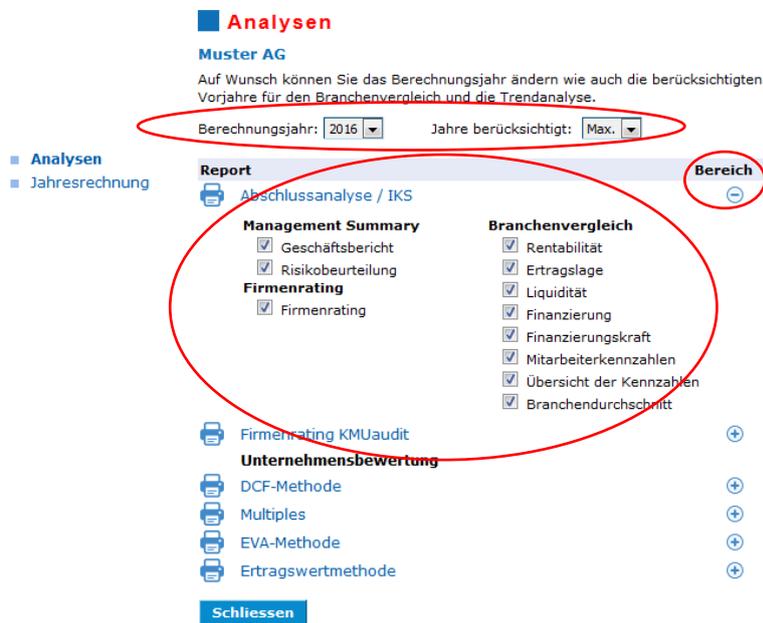| Risk class	biscau KMUaudit	S&P	Moody's
Very healthy company; highest quality of future proofing	AAA	AAA	Aaa
healthy companies; high quality of the future	AA+ AA AA-	AA+ AA AA-	Aa1 Aa2 Aa3
healthy companies with potential risks; cheap secure future properties	A+ A A-	A+ A A-	A1 A2 A3
Companies with potential risks; medium quality of future proofing	BBB+ BBB BBB-	BBB+ BBB BBB-	Baa1 Baa2 Baa2
Companies with existing risks; sufficient structures assurance of future	BB+ BB BB-	BB+ BB BB-	Ba1 Ba2 Ba3
Companies with medium risks; insufficient structures assurance of future	B+ B B-	B+ B B-	B1 B2 B3
Companies with medium to large risks; endangered future proofing	CCC+ CCC CCC-	CCC	Caa
Companies with large risks; very little future proofing	CC+ CC CC-	CC	Ca
Companies with very large risks; least secure future	C+ C C-	C	C
Debtor in default of payment or bankruptcy	!	D	

2.3 Manuals

- Process manuals
- Noga industry chart